



**MID-YEAR UPDATE TO THE
FY 2023 ENACTED BUDGET
FINANCIAL PLAN**

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TABLE OF CONTENTS

Introduction	1
Significant Budgetary and Accounting Practices	2
Financial Plan Overview	7
Financial Plan At-A-Glance: Key Measures	7
Summary	8
Mid-Year Revisions	9
General Fund Financial Plan	17
General Fund Financial Plan	17
FY 2023 Financial Plan	18
Cash Flow	22
PTET Financial Plan Impact	24
FY 2023 State Operating Funds Spending	29
Other Matters Affecting the Financial Plan	37
General	37
Financial Projections and Management	39
Climate Change	40
COVID-19 Pandemic	43
Federal Policy and Funding	44
Major Operating Programs	57
State Labor Force	61
State Debt	68
Localities and Authorities	72
Other Risks and Ongoing Concerns	74
State Financial Plan Multi-Year Projections	79
FY 2023 Year-To-Date Operating Results	141
Financial Plan Accompanying Notes	153
Glossary of Acronyms	169
Financial Plan Tables	175



INTRODUCTION

Introduction

This is the Mid-Year Update to the Financial Plan for Fiscal Year (FY) 2023. Except for the specific revisions described herein, the projections in the Financial Plan (and the assumptions upon which they are based) are consistent with the FY 2023 First Quarterly Update Financial Plan. The State's FY 2023 began on April 1, 2022 and ends on March 31, 2023. The Division of the Budget (DOB) expects to issue the next quarterly update to its Financial Plan projections following the close of the third quarter with the FY 2024 Executive Budget.

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.

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) funds, the Dedicated Highway and Bridge Trust Fund (DHBTF), and the Lottery Fund. Therefore, General Fund projections account for any estimated funding shortfalls in these funds. Since the General Fund is required by law to be balanced, the focus of the State's budgetary and gap-closing discussion in the Financial Plan is generally weighted toward the General Fund.

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

² The States' Fund Structure and listing of funds can be found at <https://www.budget.ny.gov/citizen/nyfund/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 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: (a) payment of certain operating costs using available resources outside the State Operating Funds basis of reporting; and (b) reclassification as Enterprise Funds of certain activities in which goods or services are provided to the public for a fee. If these or other transactions are not executed or reported in a manner consistent with DOB’s interpretation of the legislation and legislative intent, annual spending growth in State Operating Funds would be higher than projections.

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

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

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



FINANCIAL PLAN OVERVIEW



FINANCIAL PLAN OVERVIEW

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

FINANCIAL PLAN AT-A-GLANCE: KEY MEASURES (millions of dollars)			
	FY 2022 Actuals	FY 2023	
		First Quarter	Mid-Year
State Operating Funds Disbursements			
Size of Budget	\$117,404	\$122,640	\$121,832
Annual Growth	12.7%	4.5%	3.8%
Other Disbursement Measures			
General Fund (Including Transfers) ¹	\$88,918	\$95,997	\$95,181
Annual Growth	20.0%	8.0%	7.0%
Capital Budget (Federal and State)	\$14,704	\$17,360	\$16,874
Annual Growth	19.2%	18.1%	14.8%
Federal Operating Aid	\$77,231	\$83,956	\$83,236
Annual Growth	10.3%	8.7%	7.8%
All Funds	\$209,339	\$223,956	\$221,942
Annual Growth	12.2%	7.0%	6.0%
Inflation (CPI)	6.2%	7.9%	7.5%
All Funds Receipts			
Taxes ²	\$104,706	\$109,543	\$110,483
Annual Growth	27.1%	4.6%	5.5%
Miscellaneous Receipts	\$27,932	\$27,165	\$25,412
Annual Growth	-9.2%	-2.7%	-9.0%
Federal Receipts (Operating and Capital)	\$95,307	\$89,654	\$89,720
Annual Growth	22.0%	-5.9%	-5.9%
Total All Funds Receipts ²	\$227,945	\$226,362	\$225,615
Annual Growth	19.2%	-0.7%	-1.0%
General Fund Cash Balance			
	\$33,053	\$27,427	\$27,504
Economic Uncertainties	\$5,665	\$7,570	\$7,647
Extraordinary Monetary Settlements	\$1,837	\$1,544	\$1,544
Pandemic Assistance	\$2,000	\$0	\$0
Rainy Day Reserves	\$3,319	\$6,468	\$6,468
Timing of PTET/PIT Credits	\$16,430	\$6,342	\$6,342
All Other	\$3,802	\$5,503	\$5,503
Debt			
Debt Service as % All Funds Receipts ²	5.2%	3.5%	3.5%
State-Related Debt Outstanding ³	\$61,966	\$67,628	\$60,920
Debt Outstanding as % Personal Income	4.1%	4.5%	4.0%
¹ Includes planned transfer of Extraordinary Monetary Settlements from the General Fund to other funds for designated purposes. ² Excludes the impact of the Pass Through Entity Tax program, which is expected to have no net Financial Plan impact across fiscal years. ³ The decline in FY 2023 State-related debt outstanding is due to the legal defeasance of bonds in September 2022 related to the prepayments executed in FY 2022.			

Summary

State finances remain on solid footing, with favorable operating results recorded through the first half of FY 2023. Through September 2022, General Fund receipts, including transfers from other funds, were \$3.1 billion higher than estimated in the First Quarterly Update, driven by strength in PIT collections and non-tax receipts. General Fund disbursements, including transfers to other funds, were \$1.7 billion below the cash flow estimate, with lower spending across most local aid programs. The General Fund ended September 2022 with a cash balance of roughly \$50 billion³, the highest balance ever recorded at the end of a second quarter and equal to more than half of estimated General Fund spending for the fiscal year.

In view of results to date, DOB is increasing the estimate for General Fund receipts by \$1.3 billion in FY 2023. General Fund disbursements have been revised downward by \$816 million, mainly due to the extension of the Enhanced Federal Medical Assistance Percentage (eFMAP) through the final quarter of the fiscal year. The budget gaps projected for FY 2024 through FY 2027 have declined modestly in comparison to the First Quarterly Update on the expectation of slightly stronger business tax and mobile sports wagering receipts over the plan period.

Casting a shadow over the strong operating results is the elevated risk of a recession. As described later in this update, DOB's current U.S. economic forecast identifies significant downside risks that could potentially tip the national economy into recession. In preparation for that possibility, the State has steadily increased its reserves. At the end of FY 2022, the State's principal reserves totaled nearly \$9 billion. Over the next three years, additional deposits of \$10.4 billion will bring reserves to \$19.5 billion, equal to 15 percent of State Operating Funds spending, the fiscal target set by the Governor in October 2021. Reserves in FY 2025 exceed the multi-year projected budget gaps by roughly \$6.5 billion. In addition, the increase in the current year surplus (\$2.1 billion) that results from the Mid-Year revisions has been reserved to hedge against risks to receipts that may materialize later in the fiscal year or in FY 2024.

³ Including payments, refunds, and balances related to the Pass Through Entity Tax (PTET) program.

Mid-Year Revisions

The following table summarizes the General Fund revisions reflected in the Mid-Year Update to the Financial Plan followed by a brief explanation of the revisions. These revisions, as well as adjustments to State and Federal Special Revenue Funds and Capital Projects Fund, have been incorporated into projected receipts and disbursements throughout the Financial Plan.

FY 2023 MID-YEAR UPDATE GENERAL FUND REVISIONS SAVINGS/(COSTS) (millions of dollars)					
	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
FIRST QUARTERLY UPDATE SURPLUS/(GAP) ESTIMATE	0	(310)	(3,587)	(3,546)	(6,219)
Receipts	(739)	150	150	150	150
Taxes	910	150	150	150	150
Debt Service	0	0	0	0	0
Miscellaneous/Federal	427	0	0	0	0
Transfers from Other Funds	(2,076)	0	0	0	0
Disbursements	816	12	(62)	85	81
Local Assistance	913	49	(27)	121	113
Agency Operations	(80)	(37)	(35)	(36)	(32)
Transfers to Other Funds	(17)	0	0	0	0
Use of/(Deposit to) Reserves	(77)	0	0	0	0
Rainy Day Reserve	0	0	0	0	0
Tax Stabilization Reserve	0	0	0	0	0
Contingency Reserve	0	0	0	0	0
Community Projects Reserve	0	0	0	0	0
Other Reserves	(77)	0	0	0	0
MID-YEAR UPDATE SURPLUS/(GAP) ESTIMATE	0	(148)	(3,499)	(3,311)	(5,988)

Receipts Revisions

Taxes. Estimated PIT collections have been increased by \$500 million in FY 2023 based on results to date that have exceeded annual projections. Corporate franchise tax collections have been revised upward by \$100 million in FY 2023 and \$150 million annually thereafter, based on collections to date and audit recoveries. Several super-large estate tax payments have resulted in collections to date nearly exceeding the annual estimate causing an increase of \$310 million in estimated estate tax collections.

Miscellaneous Receipts. The increase in miscellaneous receipts reflects higher than projected investment income in the current year (\$350 million) and an additional \$77 million for monetary settlements that will be set aside in the Reserve for Economic Uncertainties. The State received a \$30 million civil monetary penalty received from the Robinhood Crypto, LLC (RHC) pursuant to an August 1, 2022 Consent Order between RHC and the New York State Department of Financial

Services (DFS) that resolves DFS's investigation into anti-money laundering, cybersecurity, and consumer protection violations committed by RHC. Grand River Enterprises Six Nations, LTD and Native Wholesale Supply Company Inc. (collectively "the Parties") is expected to pay \$50 million to New York State pursuant to a September 9, 2022 Joint Stipulation for Entry of Proposed Stipulated Final Judgment and Order between the Defendants and the New York State Office of the Attorney General (OAG) that stems from the defendants alleged possession of unstamped cigarettes. The OAG is expected to retain \$3 million of the settlement to offset operational expenses.

Transfers from Other Funds. The Transaction Risk Reserve has been increased by \$2.1 billion, equal to the current year surplus that results from the Mid-Year revisions, to hedge against risks to receipts that may materialize later in the fiscal year or in FY 2024.

Disbursement Revisions

Medicaid/Child Health Plus (CHP). On October 13, 2022, the Federal government extended the Public Health Emergency (PHE) through January 11, 2023, which in turn extends eFMAP through the first quarter of calendar year 2023. The extension is expected to increase the Federal share by \$818 million and reduce the State share by the same amount, increasing the total projected State benefit to \$3.5 billion in FY 2023 and \$279 million in FY 2024. The PHE and eFMAP extensions are accompanied by projected cost increases for enrollees whose coverage has been extended due to Maintenance of Effort (MOE) provisions in the Families First Coronavirus Response Act (FFCRA), as well as the State's 12-month continuous coverage mandate.

Healthcare/Direct Care Worker Bonus. The State program to provide bonuses for certain healthcare and direct care workers earning less than \$125,000 has been expanded to include certified first responders, security guards, peace officers, health home care managers, support staff and certain other positions which increases the estimated State share cost by an additional \$92 million. The Financial Plan assumes that the bonus payments will be made in FY 2023, but depend on the timing of claims.

The Financial Plan continues to assume that the State will receive Federal approval for Federal matching funds for the bonus payments to eligible healthcare workers. The State has submitted the application for reimbursement to the Center for Medicare and Medicaid Services (CMS), and CMS is expected to respond to the State plan amendment no later than December 6, 2022. In the interim, the State advanced the anticipated Federal share of the bonus payments for claims received to date (approximately \$260 million). DOB estimates the Federal share for the entire bonus program to be in the range of \$1.1 billion. DOB does not expect a current year fiscal impact if CMS does not approve any Federal matching funds for the bonus payments. However, the General Fund would incur unbudgeted costs of up to \$1.1 billion in FY 2024, in addition to the estimated General Fund gaps shown in the preceding table if the Federal matching funds are not approved as assumed.

State Facilities Extension of 2.5x Overtime. The Financial Plan incorporates the extension of the pilot program at mental hygiene and other State-operated facilities to provide employees with critical titles in nursing, direct care, and facility operations with up to two and a half times overtime through November 2022 (\$73 million) due to critical staffing needs.

Mental Hygiene Pay Increases. In recent months, the State administratively increased the hiring rate and geographic pay differentials for certain direct care titles at the Office of Mental Health (OMH), Office for People with Developmental Disabilities (OPWDD), and Office of Addiction Services and Supports (OASAS) to help ameliorate ongoing recruitment and retention issues. The FY 2023 First Quarterly Update included costs for several direct care titles estimated at \$82 million in FY 2023 growing to just over \$100 million when fully annualized. The Financial Plan includes additional nursing titles under the geographic pay differentials (\$13 million annually).

New York City Homelessness Inpatient Beds and Transitional Housing. New funding is included starting in FY 2024 (\$11 million) for two 25-bed inpatient wards to serve the homeless population and four 15-bed semi-independent, short-term housing with intensive recovery services to support individuals reintegrating into the community. Full implementation is expected by FY 2026 at an annual cost of \$17 million.

Social Media and Violent Extremism Task Force. New legislation signed in June 2022 created a task force to study and investigate various aspects of social media companies and their role in providing platforms for individuals and groups to plan and promote acts of violence. The OAG's costs are projected to increase by \$1.5 million annually.

All Other. Other revisions include Federal recoupment of overpayments related to the Lost Wages Assistance (LWA) program (\$12 million) and additional funding for the Department of Health (DOH) for imminent threat to public health funding for Monkeypox and awareness media campaigns in response to the public health implications of Monkeypox and Polio outbreaks, as well as abortion access (\$4 million). In addition, the estimate for mobile sports wagering receipts has been increased in each year of the Financial Plan, providing additional resources for education that offset General Fund spending (\$411 million in FY 2024).

Finally, the retroactive salary increases attributable to FY 2022 that were paid to Civil Service Employees Association (CSEA) and Management Confidential (M/C) employees have been allocated to the appropriate agencies to provide the cash ceiling room to accommodate the actual payments. In keeping with past practice, agencies are expected to cover the ongoing costs within their current operating budgets.

Reserve Changes

Two new monetary settlements have been reserved for economic uncertainties (\$77 million).

Principal Reserves

The Financial Plan maintains all the planned deposits and set asides to principal reserves that were proposed in the FY 2023 Executive Budget.⁴ Planned deposits of \$15.5 billion through FY 2025 will bring the balance in principal reserves to just under \$19.5 billion, an amount equal to 15 percent of projected State Operating Funds disbursements. The annual deposits total \$5 billion in FY 2022 (completed), \$5.1 billion in FY 2023, \$2.4 billion in FY 2024, and \$2.9 billion in FY 2025.

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

FY 2023 MID-YEAR UPDATE "PRINCIPAL" RESERVES (millions of dollars)				
	<u>FY 2022</u>	<u>FY 2023</u>	<u>FY 2024</u>	<u>FY 2025</u>
Planned Deposits (Uses)	5,018	5,131	2,448	2,925
Rainy Day Reserves	843	3,149	3,308	3,494
Economic Uncertainties	4,175	1,982	(860)	(569)
Balance At Year-End	8,984	14,115	16,563	19,488
Rainy Day Reserves	3,319	6,468	9,776	13,270
Economic Uncertainties	5,665	7,647	6,787	6,218
Estimated SOF Spending	117,404	121,832	124,842	129,528
<i>Principal Reserves % SOF</i>	<i>7.7%</i>	<i>11.6%</i>	<i>13.3%</i>	<i>15.0%</i>

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

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

⁴ DOB defines principal reserves as the two "rainy day" reserves (consisting of the Tax Stabilization Reserve and the Rainy Day Reserve) and the portion of the General Fund balance informally designated for economic uncertainties.

Federal Recovery Aid

The \$12.75 billion in recovery aid received by the State from the American Rescue Plan Act of 2021 (ARP) is expected to be used over four years (FY 2022-FY 2025). No changes have been made to the prior allocation outlined in prior Financial Plans. In FY 2022, \$4.5 billion was used to fund eligible expenses, as defined in the US Treasury regulations. The remaining amounts will be used as follows: \$2.3 billion in FY 2023, \$2.4 billion in FY 2024, and \$3.6 billion in FY 2025, with all amounts expected to be expended by December 2024. The allocation and use of recovery aid may be adjusted by DOB, depending on future needs and developments.

Cash Position

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

Updated State Spending

State Operating Funds spending is estimated at \$121.8 billion in FY 2023, an increase of 3.8 percent over FY 2022 results of \$117.4 billion. Spending is \$808 million lower than the \$122.6 billion estimated in the FY 2023 First Quarterly Update. The decrease is mainly due to the reduction in State share Medicaid spending due to the extension of the eFMAP through March 2023.

Debt Service

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

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



GENERAL FUND FINANCIAL PLAN

General Fund Financial Plan

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

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

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

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

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

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

FY 2023 Financial Plan

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

GENERAL FUND FINANCIAL PLAN (millions of dollars)				
	FY 2022 Actuals	FY 2023 Projected	Annual Change	
			Dollar	Percent
Opening Fund Balance	9,161	33,053	23,892	260.8%
Total Receipts	112,810	89,632	(23,178)	-20.5%
Receipts (Excluding PTET)	96,380	99,720	3,340	3.5%
Taxes	85,301	95,605	10,304	12.1%
Miscellaneous Receipts	2,325	2,195	(130)	-5.6%
Federal Receipts	4,500	2,350	(2,150)	-47.8%
Non-Tax Transfers from Other Funds	4,254	(430)	(4,684)	-110.1%
PTET Receipts	16,430	(10,088)	(26,518)	-161.4%
PIT Credits	0	(25,085)	(25,085)	0.0%
Business Taxes	16,430	14,997	(1,433)	-8.7%
Total Disbursements	88,918	95,181	6,263	7.0%
Local Assistance	58,384	65,114	6,730	11.5%
State Operations	20,721	21,910	1,189	5.7%
Transfers to Other Funds	9,813	8,157	(1,656)	-16.9%
Net Change in Operations	23,892	(5,549)	(29,441)	-123.2%
Closing Fund Balance	33,053	27,504	(5,549)	-16.8%
Statutory Reserves:				
Community Projects	26	21	(5)	
Contingency	21	21	0	
Rainy Day ¹	3,319	6,468	3,149	
Fund Balance Reserved for:				
Debt Management	500	1,355	855	
Economic Uncertainties	5,665	7,647	1,982	
Labor Settlements/Agency Operations	275	765	490	
Pandemic Assistance	2,000	0	(2,000)	
Undesignated Fund Balance	2,980	3,341	361	
Subtotal Excluding Settlements/PTET	14,786	19,618	4,832	
Fund Balance Reserved for:				
Extraordinary Monetary Settlements	1,837	1,544	(293)	
Timing of PTET/PIT Credits	16,430	6,342	(10,088)	

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

Receipts

General Fund receipts, including transfers but excluding PTET, are expected to total \$99.7 billion in FY 2023, an increase of \$3.3 billion over FY 2022.

Tax receipts, excluding the impact of PTET, but including transfers after payment of debt service, are estimated to total \$95.6 billion in FY 2023, an increase of \$10.3 billion (12.1 percent) from FY 2022. The increase reflects projected growth in tax receipts and the impact of prepayments of future debt service costs. Excluding the prepayments, tax receipts are estimated to increase by 5.1 percent from FY 2022.

PIT receipts, excluding PTET and debt prepayments, are estimated to total nearly \$67.3 billion in FY 2023, an increase of \$3.4 billion (5.4 percent) from FY 2022 reflecting underlying growth in collections. The actual and planned prepayments of debt service due in future years reduce reported PIT receipts in the fiscal year in which the payments are made and increase PIT receipts in the fiscal years in which the debt service was originally scheduled to be paid. Debt prepayments reduce General Fund PIT receipts by \$4.3 billion in FY 2022 and \$925 million in FY 2023.

Consumption/use tax receipts, including transfers after payment of debt service on Sales Tax Revenue Bonds, are estimated to total \$16.6 billion in FY 2023, an increase of \$2.2 billion (15 percent) from FY 2022. This includes the impact of the prepayment of debt service in FY 2022, which reduce receipts by \$2.25 billion. Base sales tax growth is estimated at 8 percent in FY 2023 and is offset by the drop in tax revenue attributable to the temporary suspension of taxes on gasoline and diesel motor fuel from June 1, 2022 to December 31, 2022 and estimated declines in cigarette and tobacco tax collections.

Business tax receipts, excluding PTET, are estimated at \$9.9 billion in FY 2023, an increase of \$1.4 billion (16.2 percent) from FY 2022. The increase is primarily attributable to an increase in Corporate Franchise Tax (CFT) gross receipts due to the temporary increase in the business income and capital base rates enacted in FY 2022.

Other tax receipts, including transfers after payment of debt service on Clean Water/Clean Air (CW/CA) Bonds, are expected to total \$2.8 billion in FY 2023, a decrease of \$47 million from FY 2022. This is primarily due to a decline in the real estate transfer tax due to a leveling off following several record-high monthly collections amounts in FY 2022.

Miscellaneous receipts are projected to decline by \$130 million from FY 2022 driven by lower projected abandoned property, license fees and reimbursements in FY 2023. The State used \$4.5 billion from ARP recovery aid in FY 2022 and plans to use another \$2.4 billion from ARP recovery aid in FY 2023. Non-tax transfers in FY 2023 includes a transaction risk reserve that offsets total projected transfers from other funds. This reserve has been increased by \$2.1 billion in FY 2023 to hedge against risks to receipts that may materialize later in the fiscal year or in FY 2024. The transaction risk reserve totals \$4.1 billion in FY 2023 exceeding the \$3.6 billion in other non-tax transfers by \$430 million. Non-tax transfers, excluding the risk reserve, are projected to decline by \$608 million from FY 2022 due to the transfer of a large Tribal State Compact Fund receipt in FY 2022.

Disbursements

General Fund disbursements, including transfers to other funds, are expected to total nearly \$95.2 billion in FY 2023, an increase of \$6.3 billion (7.0 percent) from FY 2022. The growth in spending is attributable to initiatives and investments in nearly all major programs, including health care, School Aid, mental hygiene, social services, one-time bonus payments to health care/direct care workers, and recovery assistance to individuals and small businesses.

Local assistance spending is estimated at \$65.1 billion in FY 2023, an increase of \$6.7 billion from FY 2022. In FY 2023, healthcare and direct workers earning less than \$125,000 will receive a State-funded bonus payment of up to \$3,000 at an estimated cost of \$1.3 billion. School Aid and Medicaid, the largest local programs, are projected to increase spending by a combined \$3.8 billion in FY 2023. School Aid is estimated to increase by \$1 billion on a State fiscal year basis, primarily driven by the continuing phase-in of the Foundation Aid formula. Medicaid spending is projected to grow by \$2.8 billion, reflecting the new method for calculating allowable spending growth under the Global Cap; increased costs related to minimum wage and funding the local share of program growth; and the expected expiration of eFMAP in March 2023.

Other areas with significant growth include the Office of Temporary and Disability Assistance (OTDA) (\$1.3 billion) driven by rental assistance and homeless housing services; mental hygiene (\$678 million) for expanded services, increased capacity, and a 5.4 percent human services Cost-of-Living Adjustment (COLA); education and special education programs (\$344 million) for increased provider tuition rates, increased enrollment, and charter school supplemental tuition; utility arrears assistance (\$250 million); public health and aging (\$254 million); public protection and safety (\$122 million); and other programs including child care, housing, and economic development.

Agency operations costs, including fringe benefits, are expected to total \$21.9 billion in FY 2023, an increase of \$1.2 billion from FY 2022. The annual change is partly driven by several nonrecurring transactions processed in FY 2022, including the funding of \$2.2 billion of eligible payroll costs, including fringe benefits, from the Coronavirus Relief Fund (CRF), which lowered FY 2022 spending. The lower spending in FY 2022 is partly offset by the ongoing purchase of COVID-19 test kits, payment of retroactive salary increases, and the transfer of additional funds to the retiree health benefit trust fund. In addition, FY 2023 spending includes an offset of \$800 million for expected Federal Emergency Management Agency (FEMA) reimbursement that lowers spending. Excluding these nonrecurring transactions, operational costs are projected to increase in FY 2023 due to rising energy and commodity prices and negotiated general salary increases.

General Fund transfers to Other Funds are projected to total \$8.2 billion in FY 2023, a decrease of \$1.7 billion from FY 2022. Transfers for capital projects are expected to decline by \$2.5 billion reflecting the timing of bond reimbursements and a \$931 million transfer to the Metropolitan Transportation Authority (MTA) accelerated from FY 2023 to March 2022 and are partly offset by higher transfers for State University of New York (SUNY) (\$135 million) and all other transfers (\$731 million) mainly for health care, indigent legal services and transportation and transit support.

FY 2023 Closing Balance

Excluding the PTET⁵ reserve for the timing of PTET/PIT credits and the reserve for extraordinary monetary settlements to fund existing commitments and projects, DOB estimates the General Fund will end FY 2023 with a balance of \$19.6 billion, an increase of \$4.8 billion over FY 2022. Principal reserves are expected to increase by \$5.1 billion -- \$3.1 billion in statutory Rainy Day Reserves and \$2.0 billion set aside for economic uncertainties. The balance available for all other purposes is expected to decrease by \$299 million. The change is due to the combination of amounts used to fund new commitments, including pandemic relief and recovery assistance, in the FY 2023 Enacted Budget and available for FY 2024 operations (\$1.6 billion), which are partly offset by increased set-asides for debt management and labor settlements (\$1.3 billion).

⁵ 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.

Cash Flow

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

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

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

FY 2023 MONTH-END CASH BALANCES APRIL THROUGH SEPTEMBER (ACTUALS)/OCTOBER THROUGH MARCH (PROJECTED) (millions of dollars)			
	General Fund	Other Funds	All Funds
April 2022	45,693	21,428	67,121
May 2022	40,311	23,033	63,344
June 2022	43,797	24,852	68,649
July 2022	43,699	24,305	68,004
August 2022	42,930	24,139	67,069
September 2022	49,993	24,096	74,089
October 2022	46,783	24,107	70,890
November 2022	37,864	22,842	60,706
December 2022	39,701	24,693	64,394
January 2023	36,227	26,742	62,969
February 2023	33,124	27,281	60,405
March 2023	27,504	19,778	47,282

PTET Financial Plan Impact

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

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

In December 2021, electing entities began making estimated PTET payments that were classified as business taxes and totaled \$16.4 billion in FY 2022. The accompanying tax credits result in decreased PIT collections beginning in April 2022. 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. Additionally, it has reserved PTET collected in FY 2022 for purposes of offsetting the decrease in PIT receipts expected in FY 2023. It is expected that the tax benefit accompanying the PTET program will end in 2025 due to the scheduled expiration of the State and Local Tax (SALT) 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.

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

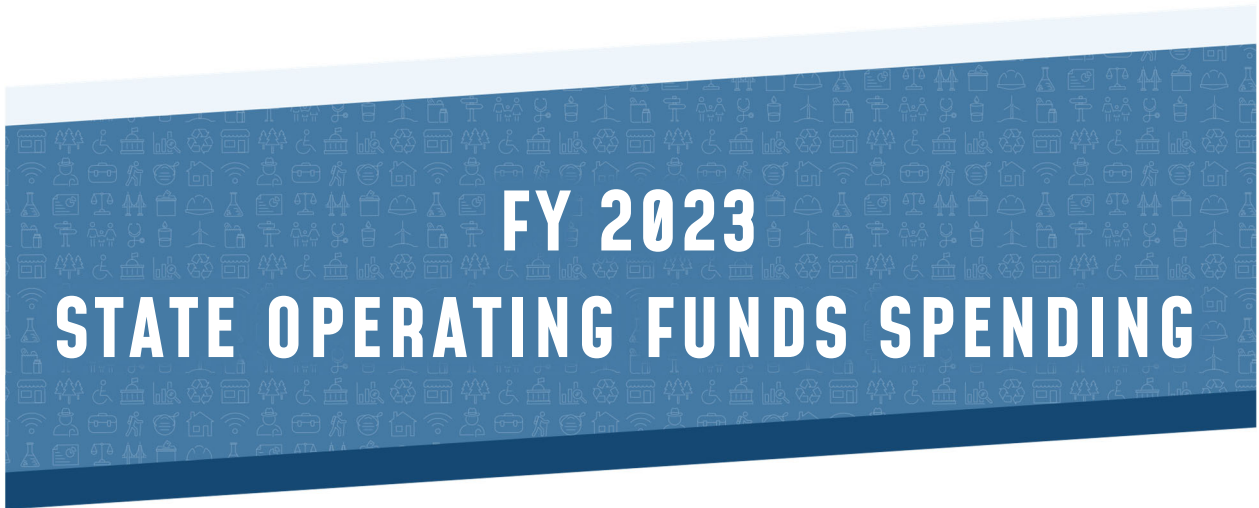


GENERAL FUND FINANCIAL PLAN

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

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

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

A decorative banner with a blue gradient background. The banner contains a repeating pattern of small, light blue icons representing various public services and infrastructure. The text is centered and reads:

FY 2023
STATE OPERATING FUNDS SPENDING



FY 2023 STATE OPERATING FUNDS SPENDING

STATE OPERATING FUNDS DISBURSEMENTS				
FY 2022 TO FY 2023				
(millions of dollars)				
	FY 2022	FY 2023	Annual Change	
	Actuals	Projected	\$	%
LOCAL ASSISTANCE	74,998	83,448	8,450	11.3%
School Aid (School Year Basis)	29,266	31,372	2,106	7.2%
STAR	1,904	1,831	(73)	-3.8%
Gross Program Cost	3,306	3,425	119	3.6%
Personal Income Tax Credit	(1,402)	(1,594)	(192)	-13.7%
DOH Medicaid	24,958	28,654	3,696	14.8%
Temporary eFMAP Increase	(2,984)	(3,454)	(470)	-15.8%
Mental Hygiene (Gross)	4,353	5,496	1,143	26.3%
Mental Hygiene - DOH Global Cap Adjustment ¹	307	(1,291)	(1,598)	-520.5%
Transportation	3,786	4,599	813	21.5%
Social Services	3,141	4,369	1,228	39.1%
Higher Education	2,725	3,063	338	12.4%
Other Education	2,186	2,537	351	16.1%
Healthcare/Direct Care Worker Bonus	0	1,349	1,349	0.0%
All Other ²	5,356	4,923	(433)	-8.1%
STATE OPERATIONS/GENERAL STATE CHARGES	29,861	30,772	911	3.1%
State Operations	19,836	20,923	1,087	5.5%
Executive Agencies	11,397	12,078	681	6.0%
University Systems	6,515	6,646	131	2.0%
Elected Officials	2,548	2,756	208	8.2%
Healthcare/Direct Care Worker Bonus	0	148	148	0.0%
Fund Eligible Expenses from CRF	(1,529)	0	1,529	100.0%
FEMA Eligible Costs/(Reimbursement)	905	(705)	(1,610)	-177.9%
General State Charges	10,025	9,849	(176)	-1.8%
Pension Contribution	2,492	2,425	(67)	-2.7%
Health Insurance	5,379	5,034	(345)	-6.4%
Fund Eligible Expenses from CRF	(650)	0	650	100.0%
Other Fringe Benefits/Fixed Costs	2,804	2,390	(414)	-14.8%
DEBT SERVICE	12,545	7,612	(4,933)	-39.3%
TOTAL STATE OPERATING FUNDS	117,404	121,832	4,428	3.8%
Capital Projects (State and Federal Funds)	14,704	16,874	2,170	14.8%
Federal Operating Aid	77,231	83,236	6,005	7.8%
TOTAL ALL GOVERNMENTAL FUNDS	209,339	221,942	12,603	6.0%

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

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



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

Local Assistance

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

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

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

DOH Medicaid spending, excluding eFMAP, is estimated at \$28.7 billion in FY 2023, an annual increase of 14.8 percent. Costs under the Global Cap are projected to increase by \$966 million, consistent with the newly approved growth index. The increased funding will support growth in enrollment and medical cost inflation, assistance to distressed hospitals and nursing homes, increased homecare wages, expanded access to health coverage, and higher provider reimbursements. The remaining growth is attributable to costs outside the Global Cap and is mainly driven by minimum wage for health care providers (\$262 million) and financial relief to counties and New York City associated with full coverage of the local share of spending growth (\$183 million). A portion of Medicaid-related expenses of OPWDD will be funded outside of the DOH Global Cap with additional Financial Plan resources to accommodate DOH Medicaid spending growth.



State Medicaid spending is also impacted by the Federal government’s decision to continue the temporary 6.2 percentage point increase to the Federal Medical Assistance Program (FMAP) rate that began at the onset of the COVID-19 PHE in January 2020. The Financial Plan assumes the continuation of eFMAP through March 2023, which provided State share savings of nearly \$3 billion in FY 2022 and is expected to provide another \$3.5 billion in FY 2023, including the reconciliation of February and March 2022 costs that were recognized in April due to the timing of payments. This State benefit is partly offset by increased State costs attributable to the restrictions required to receive eFMAP.

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

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

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

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



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

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

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

State Operations/General State Charges (GSCs)

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

Operational spending for executive agencies is affected by pandemic response and recovery efforts, including: the timing of Federal reimbursement; offsets of expenses across fiscal years; and the payment of salary increases pursuant to existing contracts, as well as recognition of the expected payment of retroactive salary increases for CSEA and M/C employees. In FY 2023, agency operating budgets have been increased in part to restore prior year reductions implemented at the onset of the pandemic and to ensure adequate access to services and supports. FY 2023 spending includes an estimated \$148 million for State healthcare and direct care workers, in eligible titles, earning less than \$125,000 to provide a bonus payment of up to \$3,000 based on hours worked and length of time in service. In addition, personal service spending reflects salary increases to help improve ongoing recruitment and retention issues in institutional facilities, including increasing hiring rates, geographic pay differentials, and overtime.



FY 2023 STATE OPERATING FUNDS SPENDING

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

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

The operating costs for independent offices (Attorney General, Comptroller, Judiciary, and Legislature) are projected to increase by a combined \$208 million (8.2 percent). Roughly \$150 million of the planned increases is attributable to Judiciary personnel and contract costs.

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

General

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

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

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

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

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



OTHER MATTERS AFFECTING THE FINANCIAL PLAN

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

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

Financial Projections and Management

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

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

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

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

Climate Change

Overview

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

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

Consequences of Climate Change

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

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



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

State Response to Climate Change

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

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

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

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

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

COVID-19 Pandemic

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

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

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

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

Federal Policy and Funding

Overview

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

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

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



OTHER MATTERS AFFECTING THE FINANCIAL PLAN

Total Federal Funds spending for all purposes, inclusive of both capital and operating spending, is expected to total \$86.2 billion in FY 2023 and includes \$16.8 billion in spending identified as pandemic assistance. The reporting of certain program spending related to the pandemic is included in the agency disbursements, the largest of which include Disproportionate Share Hospital (DSH), CHP, eFMAP, IDEA, and the TANF Pandemic Emergency Fund. The Federal Funds spending increase estimated in FY 2023 is driven by the pandemic assistance funds for education, eFMAP related to the extension of the PHE, and Human and Community Based Services (HCBS) eFMAP, as well as Federal reimbursement of pandemic related spending incurred in prior fiscal years. Federal Funds spending is summarized below.

FEDERAL FUNDS DISBURSEMENTS (millions of dollars)						
	FY 2022 Actuals	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
DISBURSEMENTS						
Medicaid	44,474	47,183	47,996	48,219	50,929	52,244
Health	8,227	8,749	9,346	9,732	10,268	10,681
Social Welfare	4,770	4,477	4,546	4,698	4,701	4,702
Education	4,601	3,941	3,940	3,857	3,857	3,857
Public Protection	1,128	1,327	1,297	1,290	1,292	1,295
Transportation	1,966	2,271	2,493	2,694	2,823	2,885
All Other ¹	1,610	1,457	1,380	1,333	1,315	1,319
Pandemic Assistance²	12,707	16,759	8,758	3,648	134	69
Child Care Funds	987	966	445	0	0	0
Education ARP Funds	496	2,864	3,491	2,454	0	0
FFCRA/COVID eFMAP, including local passthrough	3,629	4,201	325	0	0	0
ARP HCBS eFMAP	0	1,735	702	0	0	0
Coronavirus Relief Fund (CRF)	2,318	0	0	0	0	0
Education Supplemental Appropriations Act	843	2,196	1,353	0	0	0
Lost Wages Assistance	5	0	0	0	0	0
Emergency Rental Assistance Program (ERAP)	1,833	415	325	0	0	0
Education CARES Act Funds	755	267	0	0	0	0
SUNY State-Operated Campuses Federal Stimulus	373	278	0	0	0	0
FEMA Reimbursement of Eligible Pandemic Expenses	0	800	200	0	0	0
FEMA Reimbursement of COVID Home Testing Kits	0	0	225	225	0	0
FEMA Local Pass-Through Funding	780	1,452	1,250	750	0	0
Coronavirus Local Fiscal Recovery Fund Non-Entitlement Pass-Through	387	387	0	0	0	0
Homeowner Assistance Program	75	465	0	0	0	0
Home Energy Assistance Program	224	335	0	0	0	0
Coronavirus Capital Projects Fund	0	69	69	69	69	69
State Small Business Credit Initiative	0	279	223	0	0	0
FHWA Surface Transportation Block Grant	2	50	150	150	65	0
Total Disbursements	79,483	86,164	79,756	75,471	75,319	77,052

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

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

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

Pandemic Assistance

- **Child Care Funds.** The CARES, Coronavirus Response and Relief Supplemental Appropriations (CRRSA), and ARP Acts granted additional funding to aid in stabilizing the child care sector.
- **Education ARP Funds.** The ARP granted additional education funding for Elementary and Secondary School Emergency Relief (ESSER) and Emergency Assistance for Nonpublic Schools (EANS) programs, as well as funding for homeless education, IDEA, library services and the arts.
- **FFCRA/COVID eFMAP.** In response to the COVID-19 pandemic, the Federal government increased its share of Medicaid funding (eFMAP) by 6.2 percent for each calendar quarter occurring during the PHE. The enhanced funding began on January 1, 2020 and is currently expected to continue through March 2023. In FY 2022, the additional Federal resources reduced State and local government costs by approximately \$3.0 billion and \$650 million, respectively. Due to the timing of reconciliations, February and March 2022 eFMAP State and Local share offsets were realized in FY 2023. Four additional quarters of eFMAP have been assumed in FY 2023 as a result of the extension of the PHE, increasing the projected FY 2023 State benefit to \$3.5 billion.
- **ARP HCBS eFMAP.** The ARP also provided a temporary 10 percentage point increase to the FMAP for certain Medicaid HCBS through March 31, 2022. CMS guidelines require the use of additional funding to supplement existing State funding, not supplant existing resources.

On August 25, 2021, CMS informed DOH that the State's initial HCBS spending plan meets the requirements set forth in guidance established by CMS, and thus, the State has received partial approval of its plan. The State therefore qualifies for a temporary 10 percentage point increase to the FMAP for certain Medicaid expenditures for HCBS under Section 9817 of the ARP. The increased FMAP is available for qualifying expenditures made between April 1, 2021 and March 31, 2022, and the State has until March 31, 2024 to expend its earned eFMAP in accordance with the submitted spending plan.

On January 31, 2022, CMS provided additional partial approval for 37 out of the 43 proposals included in the initial spending plan. On May 18, 2022, CMS provided another partial approval of the spending plan by approving 6 of the 9 new proposals submitted in the second quarterly report. Quarterly reports provide an update to eFMAP spending and status of spending plan proposals. The State has submitted quarterly reports on February 15, 2022, May 6, 2022, and July 28, 2022. The State will continue to submit quarterly and semi-annual updates as required. The State is working with CMS to achieve full approval of the submitted plan; however, CMS has not yet provided guidance related to the HCBS eFMAP, which may restrict or delay the implementation of certain Medicaid Redesign Team II (MRT II) savings actions. The State is estimated to receive \$2.4 billion in eFMAP for HCBS expenditures across health and mental hygiene programs (\$1.7 billion in FY 2023 and \$702 million in FY 2024).

- **CRF.** Established in the CARES Act, the CRF provided funding for states and local governments to respond to the COVID-19 pandemic. The State received \$5.1 billion in FY 2021 to fund eligible costs incurred through December 31, 2021. These funds were used in FY 2021 and FY 2022 for eligible payroll costs (\$4.5 billion), primarily for public health and safety employees, as well as other pandemic response costs incurred by the State (roughly \$600 million).
- **Education Supplemental Appropriations Act.** As part of CRRSA, additional funding for education was provided through the ESSER Fund and the Governor’s Emergency Education Relief (GEER) Fund, including dedicated GEER funds to support pandemic-related services and assistance to nonpublic schools through the EANS program.
- **LWA.** This program provided grants to eligible claimants that were unemployed or partially unemployed due to the pandemic. The grants consisted of a supplemental payment of \$300 per week in addition to regular unemployment benefits through December 27, 2020, or when funding limits were reached, which occurred on September 6, 2020.
- **ERAP.** The CRRSA Act established the ERAP to assist households that are unable to pay rent and utilities due to the COVID-19 pandemic. The ARP provided additional funding for the program.
- **Education CARES Act Funds.** Additional education support provided through the CARES Act included funding to school districts and charter schools.
- **SUNY State-Operated Campuses Federal Stimulus Spending.** Funding provided through various Federal stimulus bills resulted in greater Federal spending projections for SUNY State-operated campuses.
- **FEMA Reimbursement of Eligible Pandemic Expenses.** The State has applied for FEMA reimbursement for expenses incurred to date related to emergency protective measures due to the COVID-19 pandemic. The Financial Plan assumes reimbursement of \$800 million in FY 2023 and \$200 million in FY 2024. However, there is no assurance that FEMA will approve claims for the State to receive reimbursement in the amounts or State fiscal years as projected in the Financial Plan.
- **FEMA Reimbursement of COVID Home Testing Kits.** The Financial Plan assumes reimbursement of \$225 million in both FY 2024 and FY 2025 related to the purchase of test kits for schools.
- **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 Local Fiscal Recovery Fund Non-Entitlement Pass-Through.** The ARP requires states to pass-through the allocations to non-entitlement cities, towns, and villages. The State distributed \$387 million to local governments in FY 2022 and distributed an additional \$387 million to local governments in FY 2023, for a total of \$774 million overall.
- **Homeowner Assistance Fund.** This program provides services to ensure that homeowners experiencing economic hardships associated with the pandemic can stay in their homes.
- **HEAP.** The ARP provided supplemental funding to the existing Home Energy Assistance Program that helps low-income households pay the cost of heating, cooling, and weatherizing their homes.
- **Coronavirus Capital Projects Fund.** The ARP created the Coronavirus Capital Projects Fund to provide funding to carry out critical capital projects that directly enable work, education, and health monitoring, including remote options, in response to the COVID-19 PHE. The State has been allocated \$345 million for the program.
- **State Small Business Credit Initiative.** This program provides funding to empower small businesses to access capital needed to invest in job-creating opportunities.
- **Federal Highway Administration (FHWA) Surface Transportation Block Grant.** This emergency funding was provided under the CRRSA Act to address COVID-19 impacts related to Highway Infrastructure Programs.

Federal Coronavirus Response Legislation and Action

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

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

FEDERAL PANDEMIC ASSISTANCE LEGISLATION AND ACTION (millions of dollars)		
Bill/Source	Total Funds Available	Funding Flowing through the Financial Plan
CARES Act	140,704	8,225
Families First Coronavirus Response Act (FFCRA)	92,044	12,619
American Rescue Plan (ARP) Act of 2021	86,877	19,175
Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act of 2021	24,983	7,248
FEMA Lost Wage Assistance	4,120	4,120
Paycheck Protection Program and Health Care Enhancement Act	1,555	0
Coronavirus Preparedness and Response Supplemental Appropriations (CPRSA) Act of 2020	66	0
Total	350,349	51,387

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

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

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

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

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

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

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

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

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

In addition, the pandemic has resulted in a significant increase in individuals filing for unemployment benefits. Such benefits are paid from the Unemployment Insurance (UI) Trust Fund, which is supported by employer contributions. If there are insufficient resources in the UI Trust Fund to pay benefits, as became the case starting in May 2020, the UI Trust Fund may borrow from the Federal government for this purpose. As of September 30, 2022, the UI Trust Fund's Federal loan balance was approximately \$7.95 billion. The balance in the UI Trust Fund is expected to be repaid by employers through UI contribution rates.

Federal Infrastructure Investment and Jobs Act (IIJA)

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

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

Federal Inflation Reduction Act (IRA) of 2022

In August 2022, Congress passed, and the President signed, the \$437 billion IRA (H.R. 5376), including approximately \$374 billion in energy and climate provisions, tax credits for electric vehicles and incentives for clean-energy projects. It also contains health subsidies and drought relief while raising about \$740 billion in revenue over ten years, funded through new taxes on corporations as well as stepped-up enforcement by the Internal Revenue Service.

Most spending in the IRA is likely to flow directly to individuals and businesses. The legislation also directs money to support states' climate plans and energy efficiency initiatives. The level of funds the State will receive from the IRA may be subject to eligibility criteria of competitive grant processes.

Federal Risks

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

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

Separately, DOH has developed a new programmatic amendment to the now-renewed 1115 waiver, titled *New York Health Equity Reform (NYHER): Making Targeted, Evidence-Based Investments to Address the Health Disparities Exacerbated by the COVID-19 Pandemic*. This request seeks approximately \$13.5 billion in Federal funding over five years to invest in an array of initiatives that would change the way the Medicaid program integrates and pays for social, physical, and behavioral health care in New York State.

After working directly with CMS and stakeholders on concepts contained in this new programmatic waiver amendment, in accordance with Federal transparency requirements, DOH submitted a Federal public notice to the New York State Registry on April 13, 2022 and held two public hearings on May 3, 2022 and May 10, 2022. The presentation slides, recordings, and transcripts from both webinars are available on the DOH website. The 30-day public comment period closed on May 20, 2022 and another public hearing was held on September 28, 2022.

During the public comment period, DOH received 358 written comment submissions and heard from 75 speakers at the three public hearings. DOH has worked with partner agencies to review and evaluate the approximately 1,800 comments received and incorporated feedback from stakeholders where possible and appropriate. DOH formally submitted the final waiver amendment application on September 2, 2022. CMS deemed the application submission complete on September 15, 2022, and the Federal public comment period ended on October 19, 2022.

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

Federal Debt Limit

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

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

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

Federal Tax Law Changes

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

The State's income tax system interacts with the Federal system. Changes to the Federal tax code have significant flow-through effects on State tax burdens and concomitantly on State tax receipts. One key impact of the TCJA on New York State taxpayers is the \$10,000 limit on the deductibility of SALT payments, which, until its scheduled expiration after 2025, represents a large increase in the State's effective tax rate relative to historical experience and may adversely affect New York State's economic competitiveness.

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

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

State Response to Federal Tax Law Changes

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

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

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

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

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

The Charitable Gifts Trust Fund was established in tax year 2018 to accept gifts for the purposes of funding health care and education in New York State. Taxpayers who itemize deductions were able to claim these charitable contributions as deductions on their Federal and State income tax returns. Any taxpayer who donates may also claim a State tax credit equal to 85 percent of the donation amount for the tax year after the donation is made. However, after enactment of this



program, the IRS issued regulations that impaired the ability of taxpayers to deduct donations to the Charitable Gifts Trust Fund from Federal taxable income while receiving State tax credits for such donations.

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

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

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

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

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

Major Operating Programs

Statutory Growth Caps for School Aid and Medicaid

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

School Aid

In FY 2012, the State enacted a School Aid growth cap that was intended to limit the growth in School Aid to the annual growth in State Personal Income, as calculated in the Personal Income Growth Index (PIGI). Beginning in FY 2021, the statutory PIGI for School Aid was amended to limit School Aid increases to no more than the average annual income growth over a ten-year period. This change reduces volatility in allowable growth and aligns the School Aid cap with the statutory Medicaid cap utilized prior to FY 2023. Prior to FY 2021, the PIGI generally relied on a one-year change in personal income.

The authorized School Aid increases exceeded the indexed levels in FYs 2014 through 2019, were within the indexed levels in FYs 2020 and 2021, and again exceeded the indexed level in FY 2022. The enacted increase in School Aid for SY 2023 of \$2.1 billion (7.2 percent) is above the indexed PIGI rate of 4.5 percent. This \$2.1 billion increase includes a \$1.5 billion increase in Foundation Aid⁶ as part of the three-year phase-in of the formula and a 3 percent "due minimum" increase for districts whose annual Foundation Aid levels exceed their full funding level targets. The increase also includes a \$125 million investment in State-funded full-day prekindergarten programming for four-year-old children, including a \$100 million formula-based allocation and a \$25 million grant to be competitively awarded. In SY 2024, projected School Aid growth largely reflects the final year of the three-year phase-in of full funding of Foundation Aid. In SY 2025 and beyond, School Aid is projected to increase in line with the rate allowed under the School Aid growth cap.

Medicaid

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

⁶ Foundation Aid is formula-based, unrestricted aid provided to school districts. It is the largest aid category within School Aid and is projected to total \$21.3 billion in SY 2023. The Foundation Aid formula consists of four components: a State-specified expected expenditure per pupil to which the State and districts will contribute, a State-specified expected minimum local contribution per pupil, the number of aid-eligible pupil units in the district, and additional adjustments based on phase-in factors and minimum or maximum increases.

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

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

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

Public Health Insurance Programs/Public Assistance

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

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

Extraordinary Aid to Hospitals

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

Opioid Settlement Fund

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

- Johnson & Johnson, the parent company of Janssen Pharmaceuticals, Inc., is expected to pay the State and its subdivisions up to \$230 million. The settlement established a multi-year payout structure of up to ten years commencing in April 2022. The first settlement payment of \$92.4 million was deposited in the New York State Opioid Settlement Fund (Opioid Settlement Fund) in August 2022.
- On September 17, 2021, a Bankruptcy Court in the Southern District of New York entered an Order confirming a plan, including provisions releasing and barring further litigation against Purdue Pharma's executives and directors. Pursuant to that plan, the owners of Purdue Pharma, the Sackler family, were to pay the State and its subdivisions at least \$200 million as part of a \$4.5 billion bankruptcy plan over a nine-year period commencing in 2022. The settlement between the State and Purdue Pharma would shut down Purdue Pharma, prevent the Sackler family from participating in the opioids business prospectively, and establish a substantial document repository of 30 million plus documents. Following an appeal, on December 16, 2021, a U.S. District Court for the Southern District of New York vacated the confirmation of Purdue Pharma's plan. *In re: Purdue Pharma L.P.*, Case No. 21-cv-07532-CM (S.D.N.Y. Dec. 16, 2021). The District Court held that the law does not allow a bankruptcy plan to give releases to individuals who are not bankrupt. Subsequently, Purdue Pharma appealed to the Second Circuit, which held oral argument on April 29, 2022.
- Drug distributors McKesson Corporation, Cardinal Health Inc., and Amerisource Bergen Drug Corporation have agreed to pay the State and its subdivisions up to \$1.0 billion over 18 years and develop a monitoring mechanism to collect and analyze opioid drug distribution. The first settlement payment of \$36.3 million was deposited in the Opioid Settlement Fund in March 2022, and payments will continue over the next 17 years.

- Drug manufacturer Endo Health Solutions settled for \$50 million with New York State (AG only) and the counties of Nassau and Suffolk, divided \$22.3 million to the State and \$27.7 million split evenly between Nassau and Suffolk Counties. Of the State portion, \$11.96 million will be distributed to subdivisions (excluding Nassau and Suffolk) and \$10.34 million was deposited in the Opioid Settlement Fund in March 2022.
- Allergan Finance, LLC and its affiliates will pay the State and its subdivisions up to \$200 million. Over \$150 million of these funds will be dedicated to opioid abatement. The State's share, \$67 million, was received in October 2022. The settlement between the AG and Allergan Finance, LLC and its affiliates also prevents them from participating in the opioid business.
- Mallinckrodt PLC emerged from bankruptcy on June 16, 2022. As a part of its resolution with the State, Mallinckrodt has agreed to pay up to \$58.5 million over eight years for opioid abatement. An initial payment of \$8.25 million is expected to be made in February 2023. The bankruptcy plan then allows Mallinckrodt 18 months to determine whether it will prepay claims. Should Mallinckrodt elect to prepay, the State is expected to receive approximately \$41.1 million in total, inclusive of the initial payment.

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



State Labor Force

Labor Negotiations and Agreements (Current Contract Period)

The State negotiates multi-year collective bargaining agreements with its unionized workforce that impact personal service and fringe benefit costs. Several union contracts will expire at the end of FY 2023. 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.

The State has a five-year agreement with CSEA for FY 2022 through FY 2026. The agreement provides annual 2 percent salary increases in FY 2022 and FY 2023, and annual 3 percent salary increases in FY 2024 through FY 2026. The 2 percent salary increase for FY 2022 and FY 2023 has been extended to non-unionized M/C employees.

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

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%
DC-37	FY 2022 - FY 2023	2%	2%	2%	2%	2%	2%	2%	TBD	TBD	TBD
GSEU	AY 2020 - AY 2023	2%	2%	2%	2%	2%	2%	2%	TBD	TBD	TBD
PBANYS	FY 2020 - FY 2023	2%	2%	2%	2%	2%	2%	2%	TBD	TBD	TBD
PEF	FY 2020 - FY 2023	2%	2%	2%	2%	2%	2%	2%	TBD	TBD	TBD
NYSTPBA	FY 2019 - FY 2023	1.5%	1.5%	2%	2%	2%	2%	2%	TBD	TBD	TBD
NYSPIA	FY 2019 - FY 2023	1.5%	1.5%	2%	2%	2%	2%	2%	TBD	TBD	TBD
CUNY	AY 2018 - AY 2023	2%	1.5%	2%	2%	2%	2%	2%	TBD	TBD	TBD
Council 82	FY 2017 - FY 2023	2%	2%	2%	2%	2%	2%	2%	TBD	TBD	TBD
NYSCOPBA	FY 2017 - FY 2023	2%	2%	2%	2%	2%	2%	2%	TBD	TBD	TBD
UUP	AY 2017 - AY 2022	2%	2%	2%	2%	2%	2%	TBD	TBD	TBD	TBD

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

Pension Contributions

Overview

The State makes annual contributions to the New York State and Local Retirement System (NYSLRS) for employees in the New York State and Local ERS and the New York State and Local PFRS. This section discusses contributions from the State, including the Judiciary, to the NYSLRS, which account for the majority of the State's pension costs.⁷ All projections are based on estimated market returns and numerous actuarial assumptions which, if unrealized, could adversely and materially affect these projections.

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

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

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

⁷ The State's aggregate pension costs also include State employees in the Teachers' Retirement System (TRS) for both the SUNY and the State Education Department (SED), the Optional Retirement Program (ORP) for both SUNY and SED, and the New York State Voluntary Defined Contribution Plan (VDC).

On September 1, 2022, the Comptroller announced an increase in employer contribution rates for both ERS and PFRS which will impact payments in FY 2024. The average employer contribution rate for ERS increased from 11.6 percent to 13.1 percent of payroll, and the average employer contribution rate for PFRS increased from 27 percent to 27.8 percent of payroll. The increase in rates was primarily attributed to salary increases for active members and a 3 percent COLA increase to most retirees' pension benefits. State law requires that COLA payments be calculated based on 50 percent of the annual rate of inflation, as measured at the end of the State fiscal year (March 31). The annual COLA increase is required to be at least 1 percent, but no more than 3 percent, and is typically applied on up to the first \$18,000 of a retiree's pension.

In addition to the change in contribution rates, the Comptroller authorized a change in the asset smoothing methodology from five to eight years. Asset smoothing is used to mitigate the impact to employer contribution rates as a result of any unexpected gains or losses in annual investment returns. This is achieved by recognizing any deviation from the assumed rate of return, currently at 5.9 percent, in equal proportions. Increasing the asset smoothing methodology from five to eight years will dampen the effects of year-to-year volatility in the Common Retirement Fund's returns and the impact on employer rates.

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

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

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

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

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

Contribution Stabilization Program

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

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

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



OTHER MATTERS AFFECTING THE FINANCIAL PLAN

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

EMPLOYEE RETIREMENT SYSTEM AND POLICE AND FIRE RETIREMENT SYSTEM IMPACTS OF AMORTIZATION ON PENSION CONTRIBUTIONS (millions of dollars)									
Fiscal Year	Statewide Pension Payments ¹				Interest Rate on Amortization Amount (%) ³	Rates for Determining (Amortization Amount) / Excess Contributions			
	Normal Costs ²	(Amortization Amount) / Excess Contributions	Repayment of Amortization	Total Statewide Pension Payments		System Average		Amortization Threshold	
						Normal Rate ⁴		ERS (%)	PFRS (%)
2011	1,543.2	(249.6)	0.0	1,293.6	5.00	11.5	18.1	9.5	17.5
2012	2,037.5	(562.8)	32.3	1,507.0	3.75	15.9	21.6	10.5	18.5
2013	2,077.9	(778.5)	100.9	1,400.3	3.00	18.5	25.7	11.5	19.5
2014	2,633.6	(937.0)	192.1	1,888.7	3.67	20.5	28.9	12.5	20.5
2015	2,328.8	(713.1)	305.7	1,921.4	3.15	19.7	27.5	13.5	21.5
2016	1,972.1	(356.2)	390.0	2,005.9	3.21	17.7	24.7	14.5	22.5
2017	1,789.0	0.0	432.2	2,221.2	2.33	15.1	24.3	15.1	23.5
2018	1,788.7	0.0	432.2	2,220.9	2.84	14.9	24.3	14.9	24.3
2019	1,770.2	0.0	432.2	2,202.4	3.64	14.4	23.5	14.4	23.5
2020	1,782.2	0.0	432.2	2,214.4	2.55	14.2	23.5	14.2	23.5
2021 ⁵	1,827.2	0.0	1,350.3	3,177.5	1.33	14.1	24.4	14.1	24.4
2022 ⁶	2,107.8	0.0	151.3	2,259.1	1.76	15.8	28.3	15.1	25.4
2023 Est.	1,861.3	281.9	0.0	2,143.2	3.61	11.4	27.0	14.1	26.4
----- Projected by DOB ⁷ -----									
2024	2,288.6	145.5	0.0	2,434.1	TBD	13.1	27.8	13.1	27.2
2025	3,154.8	0.0	0.0	3,154.8	TBD	17.2	31.5	14.1	28.2
2026	3,964.0	0.0	0.0	3,964.0	TBD	22.0	35.2	15.1	29.2
2027	4,821.8	0.0	0.0	4,821.8	TBD	27.6	38.9	16.1	30.2

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

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

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

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

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

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

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

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

Social Security

The CARES Act allowed employers, including the State, to defer the deposit and payment of the employer’s share of Social Security taxes through December 2020, and for the deferral to be repaid, interest free, in two equal installments no later than December 31, 2022. The Executive and the Judiciary have repaid the interest-free loan in full. SUNY is expected to remit its final repayment of \$24 million repayment by December 2022.

Other Post-Employment Benefits (OPEB)

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

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

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

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

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

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

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

State Debt

Bond Market and Credit Ratings

Successful 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. The outbreak of COVID-19 in the United States temporarily disrupted the municipal bond market in 2020, and the emergence of future variants could further disrupt the municipal bond market. In addition, future developments in the financial markets, including possible changes in Federal tax law relating to the taxation of interest on municipal bonds, may affect the market for outstanding State-supported and State-related debt.

The major rating agencies -- Fitch, Kroll, Moody's, and S&P -- have assigned the State general credit ratings of AA+, AA+, Aa1, and AA+, respectively. The rating agencies have started to recognize the State's economic recovery from the COVID-19 pandemic, which affected the State's credit outlook. On December 21, 2021, Kroll reaffirmed the State's AA+ rating with a stable outlook, stating that "the breadth of New York's economic resource base is expected to contribute to continued revenue recovery in the post-pandemic environment." On April 13, 2022, Moody's raised the State's credit rating from Aa2 to Aa1, noting "a significant increase in resources combined with agile fiscal management that has resulted in balanced or nearly balanced budgets projected through the State's five-year financial plan." On June 28, 2022, S&P reaffirmed the State's AA+ rating with a stable outlook based on the State's "near-term economic and revenue recovery, receipt of substantial Federal aid, and an Enacted Financial Plan that reflects improved budget balance and commitment to strong reserve levels."

Debt Reform Act Limit

The Debt Reform Act of 2000 ("Debt Reform Act") restricts the issuance of State-supported debt funding to capital purposes only and limits the maximum term of bonds to 30 years. The Act limits the amount of new State-supported debt to 4 percent of State personal income, and new State-supported debt service costs to 5 percent of All Funds receipts. The restrictions apply to State-supported debt issued after April 1, 2000. DOB, as administrator of the Debt Reform Act, determined that the State complied with the statutory caps in the most recent calculation period (FY 2022).



OTHER MATTERS AFFECTING THE FINANCIAL PLAN

The statute requires that limitations on the amount of State-supported debt and debt service costs be calculated by October 31 of each year and reported in the Mid-Year Financial Plan. If the actual amount of new State-supported debt outstanding and debt service costs for the prior fiscal year are below the caps at that time, State-supported debt may continue to be issued. However, if either the debt outstanding or debt service caps are met or exceeded, the State would be precluded from issuing new State-supported debt until the next annual cap calculation is made and the debt is found to be within the applicable limitations.

As shown in the following tables, actual levels of debt outstanding and debt service costs are in compliance with the statutory caps. From April 1, 2000 through March 31, 2022, the State has issued new debt resulting in \$41.8 billion of debt outstanding subject to the debt limit. This is approximately \$19.1 billion below the statutory debt limitation. In addition, the debt service costs on this new debt totaled \$4.8 billion in FY 2022, or roughly \$7.4 billion below the debt service limit.

DEBT OUTSTANDING CAP (millions of dollars)		
	Dollar	Percent
Personal Income (CY 2021) ¹	1,524,129	
Max. Allowable Debt Outstanding	60,965	4.00%
Debt Outstanding Subject to Cap	41,846	2.75%
Remaining Capacity	19,119	1.25%

¹ Bureau of Economic Analysis (BEA).

DEBT SERVICE CAP (millions of dollars)		
	Dollar	Percent
All Funds Receipts (FY 2022)	244,375	
Max. Allowable Debt Service	12,219	5.00%
Debt Service Subject to Cap	4,825	1.97%
Remaining Capacity	7,394	3.03%

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 change allows bonds to be issued over the full useful life of the assets being financed, subject to Federal tax law limitations, and is consistent with the rules that would have been in effect if the projects had been directly financed by the MTA.

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.



OTHER MATTERS AFFECTING THE FINANCIAL PLAN

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 \$19.1 billion in FY 2022 to a low point of \$355 million in FY 2027. This calculation excludes all State-supported debt issuances in FY 2021 and FY 2022 but includes the estimated impact of the COVID-19 pandemic on personal income calculations and of funding increased capital commitment levels with State bonds after FY 2022. The debt service on State-supported debt issued after April 1, 2000, and subject to the statutory cap is projected at \$3.9 billion in FY 2023, or roughly \$6.9 billion below the statutory debt service limit.

DEBT OUTSTANDING SUBJECT TO CAP (millions of dollars)								TOTAL STATE-SUPPORTED DEBT (millions of dollars)	
Year	Personal Income	Cap %	Cap \$	Debt Outstanding Included in Cap ¹	\$ Remaining Capacity	Debt as a % of PI	% Remaining Capacity	Debt Outstanding Excluded from Cap	Total State-Supported Debt Outstanding
FY 2022	\$1,524,129	4.00%	60,965	41,846	19,119	2.75%	1.25%	20,090	61,936
FY 2023	\$1,515,312	4.00%	60,612	41,706	18,906	2.75%	1.25%	19,214	60,920
FY 2024	\$1,560,713	4.00%	62,429	50,440	11,989	3.23%	0.77%	18,600	69,040
FY 2025	\$1,629,345	4.00%	65,174	57,781	7,393	3.55%	0.45%	17,716	75,497
FY 2026	\$1,702,489	4.00%	68,100	63,956	4,144	3.76%	0.24%	17,452	81,408
FY 2027	\$1,776,116	4.00%	71,045	70,690	355	3.98%	0.02%	17,271	87,961

DEBT SERVICE SUBJECT TO CAP (millions of dollars)								TOTAL STATE-SUPPORTED DEBT SERVICE (millions of dollars)	
Year	All Funds Receipts	Cap %	Cap \$	Debt Service Included in Cap ¹	\$ Remaining Capacity	DS as a % of Revenue	% Remaining Capacity	Debt Service Excluded from Cap	Total State-Supported Debt Service ²
FY 2022	\$244,375	5.00%	12,219	4,825	7,394	1.97%	3.03%	1,170	5,995
FY 2023	\$215,524	5.00%	10,776	3,857	6,919	1.79%	3.21%	2,830	6,687
FY 2024	\$221,898	5.00%	11,095	3,203	7,892	1.44%	3.56%	3,957	7,160
FY 2025	\$217,820	5.00%	10,891	3,608	7,283	1.66%	3.34%	4,008	7,616
FY 2026	\$221,073	5.00%	11,054	4,867	6,187	2.20%	2.80%	3,151	8,018
FY 2027	\$225,350	5.00%	11,267	4,736	6,531	2.10%	2.90%	3,791	8,527

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

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

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



Debt Cap Changes

Changes in the State's available debt capacity reflect personal income forecast adjustments, debt amortizations, and bond sale results. The decline in personal income estimates for the Mid-Year Update to the Financial Plan decreases outyear debt capacity. The reduction in debt capacity is offset by bond sale adjustments, shown in the table below, which represent revisions to bond issuances that take into consideration future capital underspending and expected bond sale results. These revisions are expected to be incorporated into capital spending and debt service estimates as part of the FY 2024 Executive Budget and are in line with historical results. Bond sale adjustments also reflect actual bond sale issuances in FY 2023 to date. Debt capacity also reflects the suspension of the Debt Reform Act for FY 2021 and FY 2022 issuances in response to the COVID-19 pandemic, as discussed previously. The State may adjust capital spending priorities and debt financing practices from time to time to preserve available debt capacity and stay within the statutory limits, as events warrant.

DEBT OUTSTANDING SUBJECT TO CAP ¹						
REMAINING CAPACITY SUMMARY						
(millions of dollars)						
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
	Actuals	Projected	Projected	Projected	Projected	Projected
First Quarterly Update	18,915	12,264	7,000	4,034	2,033	309
Personal Income Forecast Update	204	47	(230)	(272)	(257)	(269)
Capital Adds/Bond Sale Adjustments	0	64	(11)	(111)	104	315
Defeasance	0	6,531	5,230	3,742	2,264	0
Mid-Year Update	19,119	18,906	11,989	7,393	4,144	355

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

Localities and Authorities

Financial Condition of New York State Localities

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

MTA

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

MTA Capital Plans also rely on significant direct contributions from the State and New York City. The State is directly contributing \$9.1 billion to the MTA's 2015-19 Capital Plan and \$3.1 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, significant Federal operating aid is provided to the MTA from the CARES Act (\$4 billion), CRRSA Act (\$4.1 billion), and ARP (\$7 billion). The MTA also borrowed \$2.9 billion through the Federal Reserve's Municipal Liquidity Facility (MLF).



OTHER MATTERS AFFECTING THE FINANCIAL PLAN

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

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

Other Risks and Ongoing Concerns

Cybersecurity

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

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

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



OTHER MATTERS AFFECTING THE FINANCIAL PLAN

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

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

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

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

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

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

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

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

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

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



STATE FINANCIAL PLAN MULTI-YEAR PROJECTIONS

Introduction

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

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

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

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

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

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



STATE FINANCIAL PLAN MULTI-YEAR PROJECTIONS

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

General Fund Projections

GENERAL FUND PROJECTIONS (millions of dollars)						
	FY 2022 Actuals	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
RECEIPTS						
Taxes (After Debt Service)	101,731	85,517	98,792	102,153	102,483	103,495
Miscellaneous Receipts	2,325	2,195	1,814	1,842	1,879	1,914
Federal Receipts	4,500	2,350	2,250	3,645	0	0
Other Transfers	4,254	(430)	1,892	1,928	2,007	1,887
Total Receipts	112,810	89,632	104,748	109,568	106,369	107,296
DISBURSEMENTS						
Local Assistance	58,384	65,114	71,991	76,742	79,712	82,597
School Aid (SFY)	24,783	25,791	29,111	31,186	32,544	33,971
Medicaid	16,153	18,927	21,051	23,444	25,206	26,987
All Other	17,448	20,396	21,829	22,112	21,962	21,639
State Operations	11,738	13,244	13,353	13,634	14,007	14,113
Personal Service	8,063	10,481	10,302	10,376	10,474	10,543
Non-Personal Service	3,675	2,763	3,051	3,258	3,533	3,570
General State Charges	8,983	8,666	9,397	10,591	11,901	13,294
Transfers to Other Funds	9,813	8,157	9,923	9,134	6,386	5,872
Debt Service	340	290	253	311	332	373
Capital Projects	6,818	4,358	6,288	5,949	3,196	2,627
SUNY Operations	1,385	1,508	1,499	1,482	1,482	1,482
All Other	1,270	2,001	1,883	1,392	1,376	1,390
Total Disbursements	88,918	95,181	104,664	110,101	112,006	115,876
Use (Reservation) of Fund Balance:	(23,892)	5,549	(232)	(2,966)	2,326	2,592
Community Projects	4	5	3	0	0	0
Debt Management	0	(855)	(81)	576	860	0
Economic Uncertainties	(4,175)	(1,982)	860	569	3,514	2,627
Extraordinary Monetary Settlements ¹	246	293	828	559	155	2
Labor Settlements/Agency Operations	(275)	(490)	(1,000)	(1,450)	(1,450)	(1,450)
Pandemic Assistance	(2,000)	2,000	0	0	0	0
Rainy Day Reserve	(666)	(2,952)	(3,101)	(3,276)	(3,344)	(2,547)
Tax Stabilization Reserve	(177)	(197)	(207)	(218)	(170)	(80)
Timing of PTET/PIT Credits	(16,430)	10,088	(358)	(101)	2,761	4,040
Undesignated Fund Balance	(419)	(361)	2,824	375	0	0
BUDGET SURPLUS/(GAP) PROJECTIONS	0	0	(148)	(3,499)	(3,311)	(5,988)

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 FINANCIAL PLAN MULTI-YEAR PROJECTIONS

State Operating Funds Projections

STATE OPERATING FUNDS DISBURSEMENTS (millions of dollars)						
	FY 2022 Actuals	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
RECEIPTS						
Taxes	119,823	99,121	109,621	112,397	113,984	115,183
Miscellaneous Receipts/Federal Receipts	27,349	18,671	18,575	19,307	16,512	17,465
Total Receipts	147,172	117,792	128,196	131,704	130,496	132,648
DISBURSEMENTS						
Local Assistance	74,998	83,448	88,478	92,069	95,687	99,429
School Aid (School Year Basis) ¹	29,266	31,372	34,707	36,048	37,498	39,014
DOH Medicaid ²	21,974	25,200	26,919	29,301	30,917	32,673
Transportation	3,786	4,599	4,850	4,852	4,854	4,855
STAR	1,904	1,831	1,723	1,616	1,568	1,541
Higher Education	2,725	3,063	3,231	3,352	3,409	3,423
Social Services	3,141	4,371	3,591	4,418	4,408	4,457
Mental Hygiene ³	4,660	5,552	6,810	5,709	5,749	5,967
All Other ⁴	7,542	7,460	6,647	6,773	7,284	7,499
State Operations	19,836	20,923	20,875	21,195	21,654	21,848
Personal Service	13,243	15,541	15,298	15,411	15,553	15,664
Non-Personal Service	6,593	5,382	5,577	5,784	6,101	6,184
General State Charges	10,025	9,849	10,585	11,794	13,121	14,533
Pension Contribution	2,492	2,397	2,696	3,421	4,237	5,101
Health Insurance	5,699	5,354	5,730	6,140	6,583	7,057
All Other	1,834	2,098	2,159	2,233	2,301	2,375
Debt Service	12,545	7,612	4,904	4,470	5,638	5,667
Capital Projects	0	0	0	0	0	0
Total Disbursements	117,404	121,832	124,842	129,528	136,100	141,477
Net Other Financing Sources/(Uses)	(3,935)	(1,692)	(3,544)	(3,065)	(268)	222
RECONCILIATION TO GENERAL FUND GAP						
Designated Fund Balances:	(25,833)	5,732	42	(2,610)	2,561	2,619
General Fund	(23,892)	5,549	(232)	(2,966)	2,326	2,592
Special Revenue Funds	(1,904)	182	288	367	262	60
Debt Service Funds	(37)	1	(14)	(11)	(27)	(33)
GENERAL FUND BUDGET SURPLUS/(GAP)	0	0	(148)	(3,499)	(3,311)	(5,988)

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

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

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

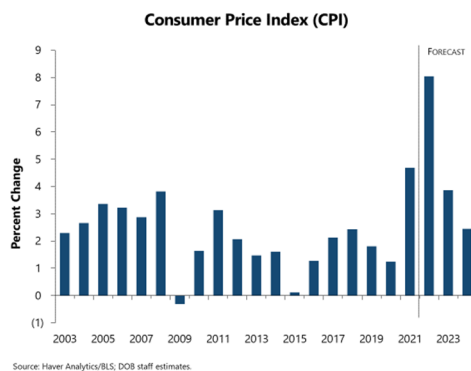
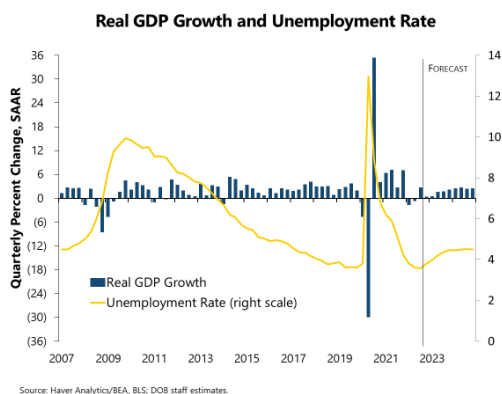
⁴ All Other includes education, parks, environment, economic development, and public safety, as well as the reconciliation between school year and State fiscal year spending on School Aid.

The U.S. Economy

U.S. real Gross Domestic Product (GDP) exhibited less weakness than previously estimated during the COVID pandemic, according to the Bureau of Economic Analysis’s (BEA’s) latest estimates, which included revisions to the past five-year history of the National Income and Product Accounts (NIPAs). The first two quarters of 2022 are estimated to have experienced consecutive declines of 1.6 percent and 0.6 percent, respectively, little changed by BEA’s revision. The third quarter of 2022 registered growth of 2.6 percent, mainly supported by international trade, consumer spending on services, nonresidential investment, and government spending. DOB’s current forecast includes a slightly weaker outlook for real GDP and employment. This weakness is partly due to persistent inflation eroding real incomes and the broad tightening of financial conditions. Moreover, long-term Treasury yields have risen, mortgage rates have nearly doubled, the yield curve has inverted, stock prices have slumped, and the dollar has appreciated further.

Tightening credit conditions are raising borrowing costs for both consumers and businesses, discouraging consumption and investment, and leading to a slowdown in production and hiring. As inflation recedes next year from its present lofty rates, the headwinds to real disposable income should start to dissipate. As the financial markets anticipate that the Federal Reserve will ease monetary policy well before it actually occurs, longer-term interest rates, including mortgage rates, are expected to start declining in the second half of 2023. Lower rates and easing credit market conditions — coupled with slowing inflation — are expected to lower borrowing costs, strengthening the economy.

The Federal Open Market Committee (FOMC) met in early-November of 2022 and raised its Federal funds rate target by 75 basis points for the fourth time in a row, bringing up the target range to 3.75 – 4.00 percent, slightly higher than the First Quarterly Update forecast. Moreover, the persistently higher inflation prompted the FOMC to significantly raise its Federal funds rate projection for this year and the next. Federal Reserve Chair Powell has affirmed on several occasions that the FOMC will do whatever it takes to bring inflation back toward its 2 percent target. As a result, DOB revised monetary policy assumptions by raising the Federal funds rate to the range of 4.25 – 4.50 percent by the end of 2022 and through the end of 2023. DOB expects the Federal Reserve to reverse course at the beginning of 2024 after inflation cools off and the unemployment rate rises.



U.S. Economic Forecast

DOB’s U.S. economic forecast incorporates the third estimate of GDP for the second quarter of 2022, as well as estimates of personal income and outlays for August 2022, the CPI report for September 2022, and the initial estimate of employment for September 2022. Compared to the First Quarterly Update forecast released in July 2022, this update marginally revised down the U.S. economic outlook in 2023, with a growing risk of a recession on the horizon.

U.S. real GDP is projected to grow by 1.1 percent in 2023, slightly weaker than the First Quarterly Update forecast, following growth of 1.8 percent in 2022. Real consumption growth is estimated to weaken at the end of this year and the beginning of 2023 as pent-up demand dissipates for services affected by COVID-related restrictions and rising interest rates undermine spending on big-ticket items that are typically bought on credit. A marked downward revision to the personal saving rate in BEA’s annual revision reflects a much faster drawdown in household excess savings, indicating less purchasing power for consumers in the absence of credit. Real consumption is projected to worsen further due to a weaker labor market next year. However, as inflation starts to ease toward the second half of 2023, real consumption is expected to recover. As a result, DOB projects that real consumption growth will slow from 2.6 percent in 2022 to 1.2 percent in 2023 before recovering by 2.2 percent in 2024.

With 30-year mortgage rates already hovering around 7 percent, real residential investment in the first half of 2022 was revised down by BEA’s annual revisions, and the third quarter home sales and housing starts data indicated further declines in housing activity. DOB projects that real residential investment will plummet by 9.7 percent in 2022, followed by an 11.3 percent drop in 2023, significantly worse than the First Quarterly Update forecast. Likewise, real nonresidential investment growth is expected to slow in response to rising interest rates, higher costs of production and borrowing, weaker consumer demand, and mounting economic uncertainty. However, the need to fulfill elevated order backlogs may help sustain manufacturing activity and support business sector output. On balance, DOB projects that nonresidential investment will drop from growth of 3.3 percent in 2022 to 0.9 percent in 2023 and then recover by 2.8 percent in 2024. Moreover, with the Europe Union on the brink of recession, the rest of the global economy slowing down, and the U.S. dollar remaining strong, growth in real U.S. exports is expected to decelerate from 7.8 percent in 2022 to 3.0 percent in 2023.

U.S. ECONOMIC INDICATORS (Calendar Year Growth)			
	CY 2021	CY 2022	CY 2023
	Actual	Estimated	Forecast
Real U.S. Gross Domestic Product	5.9	1.8	1.1
Consumer Price Index (CPI)	4.7	8.0	3.9
Personal Income	7.4	2.1	4.1
Nonfarm Employment	2.8	4.0	0.7
Civilian Unemployment Rate	5.4	3.7	4.3

Source: Haver Analytics; DOB staff estimates.

The U.S. labor market held up well in the first three quarters of 2022, despite two consecutive quarterly declines in real GDP. Total nonfarm employment recovered all its pandemic-era job losses in August 2022 and continued its above-trend pace with 263,000 job gains in September. After contending with the tightest labor market in living memory this year, employers are expected to be cautious about reducing payrolls. However, anecdotal news of layoffs is becoming more widespread, and September's Job Openings and Labor Turnover Survey (JOLTS) revealed a decline in job openings — albeit relative to its historically high level. Total nonfarm employment is estimated to grow slower in the fourth quarter of 2022, followed by job losses during the first quarter of 2023. Total nonfarm employment is projected to increase by 0.7 percent in 2023 and 0.8 percent in 2024. The civilian unemployment rate is projected to rise gradually to 4.5 percent by the end of 2024, up from the current low of 3.5 percent in September 2022. This labor market outlook is marginally weaker than the First Quarterly Update forecast, which predicted 0.8 percent employment growth in both 2023 and 2024, with an unemployment rate of 4.4 percent by the end of 2024.

BEA's annual revision also showed a bit less wage income in 2021 and the first half of 2022, which implies less elevated labor costs in the past several quarters. DOB expects average hourly earnings to decelerate in the remainder of 2022 and into 2023 as labor demand weakens. Total wage growth is projected to soften in 2023. However, higher transfer income — particularly in terms of unemployment insurance and higher interest income resulting from elevated interest rates — are expected to partially offset the moderated wage growth as well as declines in other non-wage income. On balance, personal income growth is expected to slow from 7.4 percent in 2021 to 2.1 percent in 2022 and 4.1 percent in 2023.

As growth in labor costs no longer appears to be accelerating, lower oil and gasoline prices in the third quarter of 2022 also brought much-needed relief to the headline Consumer Price Index (CPI) inflation. The year-over-year CPI inflation rate went down from a 40-year high of 9.0 percent in June 2022 to 8.2 percent in September. However, core CPI inflation continued to strengthen, despite declines in shipping costs and higher mortgage rates weighing on home prices. Given the ongoing strength in services CPI — especially housing costs including rent — core CPI inflation is unlikely to return to the Federal Reserve's 2 percent target anytime soon. DOB estimates that CPI in 2022 will grow 8.0 percent, slightly slower than the First Quarterly Update forecast of 8.4 percent. CPI inflation is expected to recede to 3.9 percent in 2023 and normalize to 2.5 percent in 2024, roughly the same pace as projected in the First Quarterly Update forecast.

With further rate hikes and a global economic slowdown on the horizon, the U.S. equity market continued to fall during the third quarter of 2022. The S&P 500 stock price index plunged another 12.6 percent in the third quarter of 2022, following two consecutive quarters of double-digit declines in the first half of 2022. By the end of September 2022, the index had fallen 25 percent compared to its peak at the beginning of January 2022, remaining in a bear market. Stock prices are expected to remain soft throughout the remainder of 2022 and well into 2023, eroding household wealth and putting downward pressure on consumer spending.



STATE FINANCIAL PLAN MULTI-YEAR PROJECTIONS

The U.S. economy faces significant downside risks that could potentially tip the economy into recession. If consumer price inflation does not slow markedly in response to the ongoing rate hikes, the Federal Reserve could implement a more aggressive monetary tightening policy, which could further weigh on employment, resulting in larger and more sustained job losses. A higher-than-anticipated rise in interest rates could further raise consumer and business borrowing costs and lead to even sharper declines in the housing market. Additionally, if COVID infections and restrictive policy responses in countries like China persist and continue to spill over into global supply chains, it could further undermine global growth, leading to even slower growth in the United States. Finally, if the war in Ukraine remains unresolved, it could lead to persistently higher energy and other commodity prices and an extended period of supply-chain disruptions, making domestic policymakers' efforts to control inflation exceedingly difficult.

On the upside, if inflation turns out to be more responsive to monetary tightening than previously anticipated or if rate-sensitive sectors are more resilient to rate hikes and tighter financial conditions, the U.S. economy might experience greater-than-expected output growth. Moreover, a quicker-than-anticipated resolution of supply-chain issues domestically and abroad could ease inflation pressures and drive faster growth.

The New York State Economy

New York State’s employment recovery experienced a slowdown during the first eight months of 2022, partly due to four-decade-high inflation, the stock market’s poor performance, and the Federal Reserve’s aggressive rate hikes. Despite these challenges, the State continued to progress in its economic recovery from the global pandemic. Looking forward, additional rate hikes, the growing likelihood of a global economic recession, and the lingering ill effects of the pandemic represent significant economic headwinds for the State.

The most recent release of Current Employment Statistics (CES) data for New York State showed a monthly average of 25,600 jobs added during the first nine months of 2022, compared to 54,200 in the fourth quarter of 2021. The weaker-than-anticipated jobs growth reported in the CES data, the further anticipated rate hikes by the Federal Reserve, and the growing risk of a national recession are expected to drag employment growth lower. The State’s overall employment is estimated to grow by 4.2 percent in 2022 and only 0.8 percent in 2023.

Although the nation had recovered all of its pandemic-related job losses by August 2022, the State had recovered only 83.8 percent of its losses as of September 2022. This difference is partly attributed to New York City and the unique challenges large and densely populated metropolitan areas face in the wake of the pandemic. These challenges include the City’s extraordinary concentration of high-skilled/high-income workers and business professionals, which have a high potential for remote work. As a result, New York State experienced a net population loss during the pandemic, which shrank the size of the State’s workforce. Additionally, the City’s tourism and business travel remain well below their pre-pandemic levels. These factors — in conjunction with the slowing global growth — result in the State not being expected to surpass its pre-pandemic employment level on the current forecast for several years.

NEW YORK STATE ECONOMIC INDICATORS (State Fiscal Year Growth)			
	FY 2022	FY 2023	FY 2024
	Actual	Estimated	Forecast
Personal Income*	1.5	0.9	3.9
Wages	12.4	2.7	3.8
Nonfarm Employment	7.1	3.0	0.6

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

The stock market remained in bear market territory as of mid-October of 2022, with the S&P 500 stock price index down more than 20 percent from the beginning of the year. This poor equities' performance — as well as persistent inflation, rapidly rising interest rates, and the heightened risk of a global downturn — brought about even more erratic market volatility, which has kept some prospective financial sector clients on the sidelines. During the first eight months of 2022, initial public offering issuance declined by 95 percent, and debt underwriting declined by 32 percent. The marginally weaker-than-anticipated stock market performance, projected to experience further declines through early 2023, led to a decrease of 17.6 percent in FY 2023, followed by growth of only 1.3 percent in FY 2024. Bonuses in nonfinancial sectors were also expected to experience a significant decline due to the important role the financial industry plays in the State's economy. As a result, total bonus growth is expected to decline by 17.9 percent in FY 2023, followed by an increase of only 1.7 percent in FY 2024.

Non-bonus average wage growth is expected to moderate in FY 2023 due to weakening economic conditions and a softening labor market. Total wages are projected to grow by 2.7 percent in FY 2023, followed by a growth of 3.8 percent in FY 2024.

The BEA recently released New York State personal income data for the second quarter of 2022. In addition, BEA revised State personal income data for the previous five years. As a result, State non-wage income was revised up for FY 2022 from a decline of 9.0 percent to a drop of 8.7 percent. Non-wage income is expected to decline by 1.1 percent in FY 2023, followed by a growth of 4.1 percent. State personal income is expected to grow by 0.9 percent in FY 2023, similar to the First Quarterly Update forecast, followed by a growth of 3.9 percent in FY 2024.

The State faces many of the same risks as the United States. The Federal Reserve could be overly aggressive in monetary tightening to rein in inflation and bring about a recession. As the nation's financial capital, the New York State economy has significant exposure to the volume of financial market activity and the volatility in equity markets. Moreover, the persistence of supply-chain disruptions and Russia's prolonged war in Ukraine could add further upward pressure to inflation. Either of these factors could increase the equity market's volatility and contribute to layoffs and lower bonuses, slowing overall wage growth. More locally, the ongoing persistence of telework, the continued relocation of urban-based workers outside of the State, and the decline in State population remain long-run downside risks to total wages and employment. Likewise, international tourism remains well below its pre-pandemic level, and a strong dollar could slow the recovery in sectors that rely on tourism spending. Finally, New York State and the nation remain vulnerable to consumers' and businesses' reluctance to return to pre-pandemic norms — especially spending patterns in service-oriented industries.



STATE FINANCIAL PLAN MULTI-YEAR PROJECTIONS

New York State faces some upside risks, including the potential for a more rapid and substantial return to an in-office working environment — especially in densely populated urban areas like New York City. This shift could propel stronger growth through higher output and employment in office support services, including facilities support services, business support services, office administrative support services, eating and drinking establishments, and other consumer service-based establishments. A sooner-than-expected lift up of the COVID-19 lockdown by other countries can also bring more tourists to the State, which helps the recovery of the leisure and hospitality sector. Additionally, a swifter-than-anticipated end to Russia’s war in Ukraine could ease energy prices and the associated supply chain disruptions, benefiting the New York State economy.



Receipts

Financial Plan receipts results and projections 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 DTF and other agencies which collect State receipts and are premised on economic analysis and forecasts.

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

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

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

Overview of the Receipts Forecast

All Funds receipts in FY 2023 are projected to total \$215.5 billion, a 11.8 percent (\$28.8 billion) decrease from FY 2022 results as Federal receipts return to pre-COVID-19 levels. FY 2023 State tax receipts are projected to decrease \$20.7 billion (17.1 percent) from FY 2022 results. A summary of the annual changes of each tax category is provided below.

ALL FUNDS RECEIPTS (millions of dollars)											
	FY 2022 Actuals	FY 2023 Projected	Change	FY 2024 Projected	Change	FY 2025 Projected	Change	FY 2026 Projected	Change	FY 2027 Projected	Change
Personal Income Tax	70,737	48,950	-30.8%	59,710	22.0%	61,432	2.9%	65,667	6.9%	78,823	20.0%
Consumption/Use Taxes	19,621	20,219	3.0%	21,140	4.6%	21,543	1.9%	22,091	2.5%	22,603	2.3%
Business Taxes	27,725	28,088	1.3%	27,511	-2.1%	28,016	1.8%	24,671	-11.9%	12,053	-51.1%
Other Taxes	3,053	3,138	2.8%	2,787	-11.2%	2,930	5.1%	3,079	5.1%	3,223	4.7%
Total State Taxes	121,136	100,395	-17.1%	111,148	10.7%	113,921	2.5%	115,508	1.4%	116,702	1.0%
Miscellaneous Receipts	27,932	25,412	-9.0%	27,885	9.7%	25,121	-9.9%	26,892	7.0%	28,220	4.9%
Federal Receipts	95,307	89,720	-5.9%	82,866	-7.6%	78,777	-4.9%	78,673	-0.1%	80,428	2.2%
Total All Funds Receipts	244,375	215,527	-11.8%	221,899	3.0%	217,819	-1.8%	221,073	1.5%	225,350	1.9%



STATE FINANCIAL PLAN MULTI-YEAR PROJECTIONS

Personal Income Tax

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

PERSONAL INCOME TAX (millions of dollars)											
	FY 2022 Actuals	FY 2023 Projected	Change	FY 2024 Projected	Change	FY 2025 Projected	Change	FY 2026 Projected	Change	FY 2027 Projected	Change
STATE/ALL FUNDS	70,737	48,950	-30.8%	59,710	22.0%	61,432	2.9%	65,667	6.9%	78,823	20.0%
Gross Collections	81,122	75,455	-7.0%	74,301	-1.5%	76,514	3.0%	81,398	6.4%	95,536	17.4%
Refunds (Incl. State/City Offset)	(10,385)	(26,505)	-155.2%	(14,591)	45.0%	(15,082)	-3.4%	(15,731)	-4.3%	(16,713)	-6.2%
GENERAL FUND¹	33,464	22,646	-32.3%	28,134	24.2%	29,102	3.4%	31,265	7.4%	37,870	21.1%
Gross Collections	81,122	75,455	-7.0%	74,301	-1.5%	76,514	3.0%	81,398	6.4%	95,536	17.4%
Refunds (Incl. State/City Offset)	(10,385)	(26,505)	-155.2%	(14,591)	45.0%	(15,082)	-3.4%	(15,731)	-4.3%	(16,713)	-6.2%
STAR	(1,904)	(1,831)	3.8%	(1,723)	5.9%	(1,616)	6.2%	(1,568)	3.0%	(1,541)	1.7%
RBTF	(35,369)	(24,473)	30.8%	(29,853)	-22.0%	(30,714)	-2.9%	(32,834)	-6.9%	(39,412)	-20.0%

¹Excludes Transfers.



STATE FINANCIAL PLAN MULTI-YEAR PROJECTIONS

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

ALL FUNDS PERSONAL INCOME TAX FISCAL YEAR COLLECTION COMPONENTS						
(millions of dollars)						
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
	Actuals	Projected	Projected	Projected	Projected	Projected
Receipts						
Withholding	53,328	52,638	54,608	57,418	60,214	63,119
Estimated Payments	21,666	16,145	13,953	13,201	14,943	26,078
Current Year	14,123	5,887	4,245	4,307	5,061	18,363
Prior Year ¹	7,543	10,258	9,708	8,894	9,882	7,715
Final Returns	4,519	4,939	4,130	4,231	4,521	4,567
Current Year	474	196	367	385	404	424
Prior Year ¹	4,045	4,743	3,763	3,846	4,117	4,143
Delinquent	1,609	1,733	1,610	1,664	1,720	1,772
Gross Receipts	81,122	75,455	74,301	76,514	81,398	95,536
Refunds						
Prior Year ¹	5,490	17,334	8,303	8,452	8,854	9,486
Previous Year	729	825	757	796	834	870
Current Year ¹	2,381	3,000	3,000	3,000	3,000	3,000
Advanced Credit Payment	663	3,022	978	1,152	1,312	1,488
State/City Offset ¹	1,122	2,324	1,553	1,682	1,731	1,869
Total Refunds	10,385	26,505	14,591	15,082	15,731	16,713
Net Receipts	70,737	48,950	59,710	61,432	65,667	78,823

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

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

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

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

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

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

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

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

The FY 2027 All Funds and General Fund PIT receipts estimates are both expected to register double-digit growth due to the expiration of the Federal state and local tax deduction cap at the end of 2025. This expiration will eliminate the incentive to participate in the PTET program and, without the associated credits, quarterly estimated payments are projected to return to pre-PTET levels. Excluding PTET, PIT receipts are estimated to increase by 1.3 percent.

Consumption/Use Taxes

CONSUMPTION/USE TAXES											
(millions of dollars)											
	FY 2022	FY 2023		FY 2024		FY 2025		FY 2026		FY 2027	
	Actuals	Projected	Change	Projected	Change	Projected	Change	Projected	Change	Projected	Change
STATE/ALL FUNDS	19,621	20,219	3.0%	21,140	4.6%	21,543	1.9%	22,091	2.5%	22,603	2.3%
Sales Tax	17,579	18,438	4.9%	19,053	3.3%	19,427	2.0%	19,921	2.5%	20,368	2.2%
Cigarette and Tobacco Taxes	958	919	-4.1%	889	-3.3%	851	-4.3%	816	-4.1%	782	-4.2%
Vapor Excise Tax	29	27	-6.9%	27	0.0%	27	0.0%	27	0.0%	27	0.0%
Motor Fuel Tax	495	200	-59.6%	500	150.0%	499	-0.2%	497	-0.4%	495	-0.4%
Highway Use Tax	142	142	0.0%	144	1.4%	146	1.4%	146	0.0%	147	0.7%
Alcoholic Beverage Taxes	277	280	1.1%	284	1.4%	287	1.1%	289	0.7%	293	1.4%
Opioid Excise Tax	29	29	0.0%	29	0.0%	29	0.0%	29	0.0%	29	0.0%
Medical Cannabis Excise Tax	13	13	0.0%	13	0.0%	13	0.0%	13	0.0%	13	0.0%
Adult Use Cannabis Tax	0	56	0.0%	95	69.6%	158	66.3%	245	55.1%	339	38.4%
Auto Rental Tax ¹	99	113	14.1%	99	-12.4%	98	-1.0%	99	1.0%	100	1.0%
Peer to Peer Car Sharing Tax	0	2	0.0%	7	250.0%	8	14.3%	9	12.5%	10	11.1%
GENERAL FUND²	4,721	7,029	48.9%	9,526	35.5%	9,696	1.8%	9,922	2.3%	10,128	2.1%
Sales Tax	4,122	6,431	56.0%	8,920	38.7%	9,095	2.0%	9,326	2.5%	9,535	2.2%
Cigarette and Tobacco Taxes	293	287	-2.0%	287	0.0%	278	-3.1%	270	-2.9%	262	-3.0%
Alcoholic Beverage Taxes	277	280	1.1%	284	1.4%	287	1.1%	289	0.7%	293	1.4%
Opioid Excise Tax	29	29	0.0%	29	0.0%	29	0.0%	29	0.0%	29	0.0%
Peer to Peer Car Sharing Tax	0	2	0.0%	6	200.0%	7	16.7%	8	14.3%	9	12.5%

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

All Funds consumption/use tax receipts for FY 2023 are estimated to increase from FY 2022 results. Sales tax receipts are estimated to increase due to an increase in taxable consumption (i.e., estimated sales tax base increase of 8 percent), partially offset by \$312 million (\$297 for the State sales tax and \$15 million for the Metropolitan Commuter Transportation District (MCTD) sales tax, respectively) in lost revenue due to the temporary suspension of the State and MCTD sales taxes on the purchase and use of gasoline and diesel motor fuel from June 1, 2022, through December 31, 2022. Cigarette and tobacco tax collections are estimated to decrease, reflecting a continued trend decline in taxable cigarette consumption. Highway use tax (HUT) collections are estimated to remain flat. Motor fuel tax receipts are estimated to significantly decrease due to the temporary suspension of the State’s motor fuel excise tax on the purchase and use of gasoline and diesel motor fuel from June 1, 2022 through December 31, 2022, resulting in \$297 million in lost revenue. The new peer-to-peer car sharing tax is expected to generate \$2 million in partial-year receipts. Auto rental tax receipts are estimated to increase, mainly due to the ongoing recovery of the travel industry, partially offset by the peer-to-peer car sharing program. Opioid excise tax receipts are expected to remain flat. Legislation enacted in March 2021 to regulate and tax adult-use cannabis products is expected to generate \$40 million in license fees and \$16 million in partial-year receipts from the State’s THC-based and retail excise taxes on the sale of adult-use cannabis products.

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

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

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

All Funds consumption/use tax receipts for FY 2024 are projected to moderately increase primarily due to a projected increase in sales tax receipts (projected sales tax base growth of 1.3 percent), in addition to the conclusion of the temporary fuel taxes suspension on gasoline and diesel motor fuel in December 2022. Motor fuel tax receipts are expected to significantly increase largely due to the conclusion of the temporary fuel taxes suspension on gasoline and diesel motor fuel in December 2022 (excluding the impact of the suspension, a minor increase in receipts is expected). The peer-to-peer car sharing tax is expected to generate \$7 million in its first full year. Auto rental tax receipts are estimated to decrease from FY 2023, primarily due to the full-year impact of the expected shift towards the peer-to-peer car sharing program. The State's THC-based and retail excise taxes on the sale of adult-use cannabis products are expected to generate \$95 million during the first full year of receipts. These increases are partially offset by a continued decline in taxable cigarette consumption.

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

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

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



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

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

Fuel Taxes Suspension Transfers

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

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

Business Taxes

BUSINESS TAXES (millions of dollars)											
	FY 2022	FY 2023		FY 2024		FY 2025		FY 2026		FY 2027	
	Actuals	Projected	Change	Projected	Change	Projected	Change	Projected	Change	Projected	
STATE/ALL FUNDS	27,725	28,088	1.3%	27,511	-2.1%	28,016	1.8%	24,671	-11.9%	12,053	-51.1%
Corporate Franchise Tax	7,236	8,790	21.5%	7,308	-16.9%	6,948	-4.9%	6,813	-1.9%	7,403	8.7%
Corporation and Utilities Tax	554	552	-0.4%	498	-9.8%	576	15.7%	566	-1.7%	572	1.1%
Insurance Tax	2,453	2,561	4.4%	2,697	5.3%	2,790	3.4%	2,911	4.3%	3,037	4.3%
Bank Tax	20	84	320.0%	0	-100.0%	0	0.0%	0	0.0%	0	0.0%
Pass-Through-Entity Tax	16,430	14,998	-8.7%	15,856	5.7%	16,553	4.4%	13,234	-20.1%	(100)	-100.8%
Petroleum Business Tax	1,032	1,103	6.9%	1,152	4.4%	1,149	-0.3%	1,147	-0.2%	1,141	-0.5%
GENERAL FUND¹	16,697	17,357	4.0%	16,424	-5.4%	16,632	1.3%	14,929	-10.2%	8,831	-40.8%
Corporate Franchise Tax	5,818	7,053	21.2%	5,686	-19.4%	5,404	-5.0%	5,260	-2.7%	5,715	8.7%
Corporation and Utilities Tax	434	420	-3.2%	375	-10.7%	438	16.8%	430	-1.8%	434	0.9%
Insurance Tax	2,214	2,315	4.6%	2,435	5.2%	2,514	3.2%	2,622	4.3%	2,732	4.2%
Bank Tax	16	70	337.5%	0	-100.0%	0	0.0%	0	0.0%	0	0.0%
Pass-Through-Entity Tax	8,215	7,499	-8.7%	7,928	5.7%	8,276	4.4%	6,617	-20.0%	(50)	-100.8%
Petroleum Business Tax	0	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%

¹Excludes Transfers.

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

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

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

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

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

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

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

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

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

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

Other Taxes

OTHER TAXES (millions of dollars)											
	FY 2022	FY 2023		FY 2024		FY 2025		FY 2026		FY 2027	
	Actuals	Projected	Change	Projected	Change	Projected	Change	Projected	Change	Projected	Change
STATE/ALL FUNDS	3,053	3,138	2.8%	2,787	-11.2%	2,930	5.1%	3,079	5.1%	3,223	4.7%
Estate Tax	1,386	1,660	19.8%	1,392	-16.1%	1,450	4.2%	1,516	4.6%	1,586	4.6%
Real Estate Transfer Tax	1,640	1,449	-11.6%	1,366	-5.7%	1,449	6.1%	1,532	5.7%	1,623	5.9%
Employer Compensation Expense Program	13	14	7.7%	14	0.0%	16	14.3%	16	0.0%	(1)	-106.3%
Pari-Mutuel Taxes	13	13	0.0%	13	0.0%	13	0.0%	13	0.0%	13	0.0%
All Other Taxes	1	2	100.0%	2	0.0%	2	0.0%	2	0.0%	2	0.0%
GENERAL FUND¹	1,407	1,682	19.5%	1,414	-15.9%	1,473	4.2%	1,539	4.5%	1,601	4.0%
Estate Tax	1,386	1,660	19.8%	1,392	-16.1%	1,450	4.2%	1,516	4.6%	1,586	4.6%
Employer Compensation Expense Program	7	7	0.0%	7	0.0%	8	14.3%	8	0.0%	0	-100.0%
Pari-Mutuel Taxes	13	13	0.0%	13	0.0%	13	0.0%	13	0.0%	13	0.0%
All Other Taxes	1	2	100.0%	2	0.0%	2	0.0%	2	0.0%	2	0.0%

¹Excludes Transfers.

All Funds other tax receipts for FY 2023 are estimated to increase from FY 2022 results, primarily due to the receipt of multiple super-large estate tax payments in excess of \$100 million. This is partially offset by the expectation that FY 2022's record real estate transfer tax monthly collections do not continue unabated amidst the impact of increasing mortgage rates combined with elevated housing prices on potential buyers, continuing inflation, and overall economic uncertainty.

General Fund other tax receipts for FY 2023 are estimated to increase, mainly due to an estimated increase in estate tax receipts due to the reason noted above.

All Funds other tax receipts for FY 2024 are projected to decrease, primarily due to an expected return to a more typical amount of super-large payments and collections, as well as a projected decline in real estate transfer tax receipts as mortgage rates are projected to remain elevated as the market stabilizes itself. All Funds other tax receipts in the outyears are projected to increase, largely due to increases in both estate tax and real estate transfer tax receipts, reflecting projected growth in household net worth, housing starts, and housing prices.

General Fund other tax receipts for FY 2024 are projected to decline due to the reason noted above. 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 HCRA financing sources, SUNY tuition and patient income, lottery and gaming receipts for education, assessments on regulated industries, Tribal-State Compact receipts, Extraordinary Monetary Settlements, and a variety of fees. As such, miscellaneous receipts are driven in part by year-to-year variations in health care surcharges and other HCRA resources, bond proceeds, tuition income revenue and other miscellaneous receipts.

MISCELLANEOUS RECEIPTS											
(millions of dollars)											
	FY 2022	FY 2023		FY 2024		FY 2025		FY 2026		FY 2027	
	<u>Actuals</u>	<u>Projected</u>	<u>Change</u>	<u>Projected</u>	<u>Change</u>	<u>Projected</u>	<u>Change</u>	<u>Projected</u>	<u>Change</u>	<u>Projected</u>	
ALL FUNDS	27,932	25,412	-9.0%	27,885	9.7%	25,121	-9.9%	26,892	7.0%	28,220	4.9%
General Fund	2,325	2,195	-5.6%	1,814	-17.4%	1,842	1.5%	1,879	2.0%	1,914	1.9%
Special Revenue Funds	20,172	13,894	-31.1%	14,234	2.4%	13,543	-4.9%	14,369	6.1%	15,292	6.4%
Capital Projects Funds	5,007	8,941	78.6%	11,445	28.0%	9,340	-18.4%	10,257	9.8%	10,627	3.6%
Debt Service Funds	428	382	-10.7%	392	2.6%	396	1.0%	387	-2.3%	387	0.0%

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

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

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

Federal Receipts

FEDERAL RECEIPTS											
(millions of dollars)											
	FY 2022	FY 2023		FY 2024		FY 2025		FY 2026		FY 2027	
	Actuals	Projected	Change	Projected	Change	Projected	Change	Projected	Change	Projected	Change
ALL FUNDS	95,307	89,720	-5.9%	82,866	-7.6%	78,777	-4.9%	78,673	-0.1%	80,428	2.2%
General Fund	4,500	2,350	-47.8%	2,250	-4.3%	3,645	62.0%	0	-100.0%	0	0.0%
Special Revenue Funds	88,673	84,308	-4.9%	77,148	-8.5%	71,481	-7.3%	74,981	4.9%	76,897	2.6%
Capital Projects Funds	2,066	2,992	44.8%	3,401	13.7%	3,589	5.5%	3,634	1.3%	3,478	-4.3%
Debt Service Funds	68	70	2.9%	67	-4.3%	62	-7.5%	58	-6.5%	53	-8.6%

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

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

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

Disbursements

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

Local Assistance Grants

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

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

FORECAST FOR SELECTED PROGRAM MEASURES AFFECTING OPERATING ACTIVITIES						
(millions of dollars)						
	FY 2022 Actuals ¹	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
HEALTH CARE²						
Medicaid - Individuals Covered	7,575,210	7,759,249	6,476,875	6,334,447	6,371,989	6,410,619
Essential Plan - Individuals Covered	970,939	1,090,178	968,875	993,563	1,018,992	1,239,404
Child Health Plus - Individuals Covered	387,139	405,265	457,936	462,549	471,799	498,469
State Takeover of County/NYC Costs ²	<u>\$4,818</u>	<u>\$5,179</u>	<u>\$5,551</u>	<u>\$5,933</u>	<u>\$6,327</u>	<u>\$6,732</u>
CY 2005 Local Medicaid Cap	\$3,353	\$3,531	\$3,721	\$3,919	\$4,132	\$4,354
FY 2013 Local Takeover Costs	\$1,465	\$1,648	\$1,830	\$2,014	\$2,195	\$2,378
EDUCATION						
School Aid (School Year-Basis Funding) ³	\$29,266	\$31,372	\$34,707	\$36,048	\$37,498	\$39,014
HIGHER EDUCATION						
Public Higher Education Enrollment (FTEs)	484,830	484,830	TBD	TBD	TBD	TBD
Tuition Assistance Program (Recipients)	200,096	250,000	TBD	TBD	TBD	TBD
PUBLIC ASSISTANCE						
Family Assistance Program (Families)	163,146	162,124	162,593	163,206	163,818	164,217
Safety Net Program (Families)	107,981	107,777	108,301	108,733	108,990	109,060
Safety Net Program (Singles)	198,797	202,539	208,758	217,097	226,798	235,876
MENTAL HYGIENE						
OMH Community Beds	47,340	50,805	52,137	52,390	52,438	52,688
OPWDD Community Beds	42,023	42,267	42,401	42,535	42,670	42,806
OASAS Community Beds	<u>13,372</u>	<u>13,764</u>	<u>13,804</u>	<u>13,854</u>	<u>13,954</u>	<u>14,004</u>
Total	102,735	106,836	108,342	108,779	109,062	109,498
¹ Reflects preliminary unaudited actuals. ² 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. ³ Does not reflect a significant amount of Federal funding for school districts to be distributed over multiple years, such as \$103.4 million of FY 2022 Federal prekindergarten expansion grants that appear on the School Aid run.						



Education

School Aid

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

School Year (July 1 — June 30)

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

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

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

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



STATE FINANCIAL PLAN MULTI-YEAR PROJECTIONS

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

State Fiscal Year

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

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

SCHOOL AID - STATE FISCAL YEAR BASIS ^{1,2}											
(millions of dollars)											
	FY 2022	FY 2023		FY 2024	FY 2025	FY 2026	FY 2027				
	Actuals	Projected	Change	Projected	Change	Projected	Change	Projected	Change	Projected	Change
TOTAL STATE OPERATING FUNDS	28,275	30,436	7.6%	33,674	10.6%	35,544	5.6%	36,934	3.9%	38,432	4.1%
General Fund Local Assistance	24,695	25,650	3.9%	28,972	13.0%	31,047	7.2%	32,404	4.4%	33,831	4.4%
Medicaid	89	140	57.3%	140	0.0%	140	0.0%	140	0.0%	140	0.0%
Lottery Aid	2,505	2,653	5.9%	2,566	-3.3%	2,566	0.0%	2,566	0.0%	2,566	0.0%
VLT Lottery Aid	755	1,237	63.8%	991	-19.9%	989	-0.2%	989	0.0%	989	0.0%
Commercial Gaming	133	141	6.0%	131	-7.1%	133	1.5%	133	0.0%	166	24.8%
Mobile Sports	98	615	527.6%	865	40.7%	648	-25.1%	655	1.1%	659	0.6%
Cannabis Revenue	0	0	0.0%	9	0.0%	21	133.3%	47	123.8%	81	72.3%

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

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 11).



Other Education Funding

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

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

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

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

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



School Tax Relief Program

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

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

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

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

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

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



Higher Education

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

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

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

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

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

Health Care

DOH works with local health departments and social services departments, including New York City, to coordinate and administer statewide health insurance programs and activities, including operating the Medicaid program that provides health care coverage to 7.3 million⁸ 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, local assistance 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 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. 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 New York City. DOB estimates that spending from all sources, including spending by local governments that is not part of the State's All Funds activity, will total \$99 billion in FY 2023. The following table shows the estimated disbursements by level of government.

FY 2023 PROJECTED MEDICAID SPENDING ¹ (millions of dollars)		
	<u>Spending</u>	<u>Share</u>
Federal	59,028	59.8%
State	31,903	32.3%
Local	7,738	7.9%
Total	98,669	100.0%

¹ Includes operational costs and the Essential Plan but excludes MSA payments deposited in the Medicaid Escrow Fund.

⁸ As of December 2021.



STATE FINANCIAL PLAN MULTI-YEAR PROJECTIONS

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

STATE-SHARE MEDICAID FINANCING SOURCES ¹					
(millions of dollars)					
	<u>FY 2023</u> <u>Projected</u>	<u>FY 2024</u> <u>Projected</u>	<u>FY 2025</u> <u>Projected</u>	<u>FY 2026</u> <u>Projected</u>	<u>FY 2027</u> <u>Projected</u>
General Fund	19,302	21,449	23,839	25,611	27,392
HCRA	4,555	4,251	4,211	4,035	4,010
All Other	1,718	1,617	1,646	1,676	1,676
Total	25,575	27,317	29,696	31,322	33,078

¹ Includes operational costs and the Essential Plan.

STATE-SHARE MEDICAID FINANCING SOURCES ¹					
(percent)					
	<u>FY 2023</u> <u>Projected</u>	<u>FY 2024</u> <u>Projected</u>	<u>FY 2025</u> <u>Projected</u>	<u>FY 2026</u> <u>Projected</u>	<u>FY 2027</u> <u>Projected</u>
General Fund	75.5%	78.5%	80.3%	81.8%	82.8%
HCRA	17.8%	15.6%	14.2%	12.9%	12.1%
All Other	6.7%	5.9%	5.5%	5.4%	5.1%
Total	100.0%	100.0%	100.0%	100.0%	100.0%

¹ Includes operational costs and the Essential Plan.

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



STATE FINANCIAL PLAN MULTI-YEAR PROJECTIONS

Medicaid eligibility and enrollment fluctuates with economic cycles. Enrollment is projected to increase by nearly 1.6 million from the start of the pandemic before beginning to decline. This enrollment increase has been driven by the steep rise in unemployment triggered by the COVID-19 pandemic, as well as Federal limitations on Medicaid disenrollment activities during the public health emergency period. The Financial Plan forecast assumes that enrollment levels will peak at over 7.7 million in FY 2023 and return to near pre-pandemic levels in the later part of FY 2025. As the economy recovers and unemployment trends towards pre-pandemic levels, costs associated with individuals temporarily enrolled, but entitled to 12 months of continuous coverage, are anticipated to persist into FY 2023 and decline in FY 2024.

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

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

TOTAL STATE-SHARE MEDICAID DISBURSEMENTS (millions of dollars)						
	FY 2022 Actuals	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
Department of Health Medicaid	22,290	25,575	27,317	29,696	31,322	33,078
Local Assistance	24,958	28,654	27,186	29,301	30,917	32,673
State Operations	316	375	398	395	405	405
eFMAP ¹	(2,984)	(3,454)	(267)	0	0	0
Other State Agency Medicaid Spending	5,403	5,966	7,128	5,951	5,968	6,145
Mental Hygiene ²	5,234	5,744	6,906	5,729	5,746	5,923
Foster Care	52	74	74	74	74	74
Education	89	140	140	140	140	140
Corrections ³	28	8	8	8	8	8
Total State-Share Medicaid (All Agencies)	27,693	31,541	34,445	35,647	37,290	39,223
Annual \$ Change		3,848	2,904	1,202	1,643	1,933
Annual % Change		13.9%	9.2%	3.5%	4.6%	5.2%

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



Factors Affecting Medicaid Funding

Global Cap

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

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

TOTAL DOH MEDICAID SPENDING (millions of dollars)						
	FY 2022 Actuals	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
Medicaid Global Cap¹	20,572	21,538	22,649	23,875	25,238	26,724
Annual \$ Change	580	966	1,111	1,226	1,363	1,486
Annual % Change	2.9%	4.7%	5.2%	5.4%	5.7%	5.9%
Other Medicaid Not Subject to Global Cap	1,718	4,037	4,668	5,821	6,084	6,354
Minimum Wage	1,961	2,223	2,408	2,408	2,408	2,408
Home Care Wages	0	0	262	1,233	1,315	1,402
Local Takeover Cost ²	1,465	1,648	1,830	2,013	2,195	2,378
MSA Payments (Share of Local Growth) ³	0	(362)	(362)	(362)	(362)	(362)
All Other ⁴	(1,708)	528	530	529	528	528
Total DOH Medicaid	22,290	25,575	27,317	29,696	31,322	33,078
Annual \$ Change	2,298	3,285	1,742	2,379	1,626	1,756
Annual % Change	2.9%	14.7%	6.8%	8.7%	5.5%	5.6%

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

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

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

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

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

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

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

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

Temporary eFMAP

In March 2020, the Federal government signed into law the FFCRA which included a 6.2 percent base increase to the FMAP rate for each calendar quarter occurring during the public health emergency, with exemptions placed on spending already eligible for enhanced Federal support, including portions of the Affordable Care Act (ACA) expansion. The Federal government has continuously extended the PHE declaration with the current authorization running through January 11, 2023, which in turn extends eFMAP through the first quarter of calendar year 2023 (March 2023). State share savings from eFMAP has and will be used to offset increased costs associated with persistently elevated COVID enrollment and lost MRT II savings considering MOE guidelines restricting program restructuring efforts.

Minimum Wage and Home Care Wages

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

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

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

Local Medicaid Cap

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

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

LOCAL GOVERNMENT SAVINGS						
STATE TAKEOVER OF LOCAL MEDICAID COSTS (2005 CAP AND GROWTH TAKEOVER)						
FY 2022 to FY 2027						
Region	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Rest of State	2,396,445	2,531,355	2,670,179	2,813,028	2,960,019	3,111,274
New York City	2,421,745	2,647,938	2,880,691	3,120,194	3,366,642	3,620,237
Statewide	4,818,190	5,179,293	5,550,870	5,933,222	6,326,661	6,731,511

Master Settlement Agreement (MSA)

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

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

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

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



Essential Plan

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

ESSENTIAL PLAN (millions of dollars)											
	FY 2022 Actuals	FY 2023 Projected	Change	FY 2024 Projected	Change	FY 2025 Projected	Change	FY 2026 Projected	Change	FY 2027 Projected	Change
TOTAL ALL FUNDS SPENDING	5,552	5,983	7.8%	6,429	7.5%	6,779	5.4%	7,292	7.6%	7,830	7.4%
State Operating Funds	63	75	19.0%	91	21.3%	91	0.0%	100	9.9%	102	2.0%
Local Assistance ¹	0	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%
State Operations	63	75	19.0%	91	21.3%	91	0.0%	100	9.9%	102	2.0%
Federal Operating Funds	5,489	5,908	7.6%	6,338	7.3%	6,688	5.5%	7,192	7.5%	7,728	7.5%

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

On an All Funds basis, EP spending is anticipated to fluctuate over the Financial Plan period, reflecting a mix of factors. Spending growth in FY 2023 and FY 2024 primarily reflects costs associated with robust growth in program enrollment and the expanded eligibility up to 250 percent of the Federal poverty level. This growth is partially offset by the Federal disapproval of the FY 2023 Enacted Budget proposals to provide 12 months of postpartum coverage for individuals enrolled in EP and a delay in implementing Long Term Service and Support (LTSS) coverage in EP.

Due to a high Federal reimbursement rate for the EP under current methodology, local assistance spending for the EP is not anticipated to drive a commensurate increase in State support.



Public Health/Aging Programs

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

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

PUBLIC HEALTH AND AGING (millions of dollars)											
	FY 2022	FY 2023		FY 2024		FY 2025		FY 2026		FY 2027	
	Actuals	Projected	Change	Projected	Change	Projected	Change	Projected	Change	Projected	Change
TOTAL STATE OPERATING FUNDS	1,940	2,276	17.3%	2,345	3.0%	2,366	0.9%	2,390	1.0%	2,416	1.1%
Public Health	1,803	2,104	16.7%	2,178	3.5%	2,194	0.7%	2,212	0.8%	2,233	0.9%
Child Health Plus ¹	725	735	1.4%	935	27.2%	970	3.7%	988	1.9%	1,009	2.1%
General Public Health Work	166	222	33.7%	234	5.4%	215	-8.1%	215	0.0%	215	0.0%
EPIC	98	93	-5.1%	63	-32.3%	63	0.0%	63	0.0%	63	0.0%
<u>Early Intervention</u>	<u>80</u>	<u>84</u>	<u>5.0%</u>	<u>81</u>	<u>-3.6%</u>	<u>81</u>	<u>0.0%</u>	<u>81</u>	<u>0.0%</u>	<u>81</u>	<u>0.0%</u>
Unadjusted	163	181	11.0%	178	-1.7%	178	0.0%	178	0.0%	178	0.0%
Health Services Initiatives Offset	(83)	(97)	-16.9%	(97)	0.0%	(97)	0.0%	(97)	0.0%	(97)	0.0%
<u>Workforce Initiatives²</u>	<u>0</u>	<u>130</u>	<u>0.0%</u>	<u>130</u>	<u>0.0%</u>	<u>130</u>	<u>0.0%</u>	<u>130</u>	<u>0.0%</u>	<u>130</u>	<u>0.0%</u>
General Fund Local Assistance	0	111	0.0%	112	0.9%	112	0.0%	112	0.0%	112	0.0%
HCRA Program	0	19	0.0%	18	-5.3%	18	0.0%	18	0.0%	18	0.0%
HCRA Program	317	366	15.5%	344	-6.0%	344	0.0%	344	0.0%	344	0.0%
Nourish NY	46	58	26.1%	50	-13.8%	50	0.0%	50	0.0%	50	0.0%
All Other ³	371	416	12.1%	341	-18.0%	341	0.0%	341	0.0%	341	0.0%
Aging	137	172	25.5%	167	-2.9%	172	3.0%	178	3.5%	183	2.8%

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



STATE FINANCIAL PLAN MULTI-YEAR PROJECTIONS

Public Health spending grows over the Financial Plan period due to expiration of enhanced Federal resources, including FFCRA eFMAP, for the CHP program. Growth in FY 2023 reflects the timing of FY 2022 payment processing due to COVID-19, a \$140 million investment in workforce initiatives, a \$22 million investment in HPNAP, and other one-time spending programs. Increased spending in FY 2023 will be partially offset by State savings from the utilization of Federal funding where applicable. With the extension of the PHE through March 2023, CHP is expected to receive an additional \$40.3 million in COVID-19 eFMAP savings in FY 2023 and \$12 million in FY 2024.

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



HCRA Financial Plan

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

HCRA FINANCIAL PLAN (millions of dollars)											
	FY 2022 Actuals	FY 2023 Projected	Change	FY 2024 Projected	Change	FY 2025 Projected	Change	FY 2026 Projected	Change	FY 2027 Projected	Change
OPENING BALANCE	16	88		0		0		0		0	
TOTAL RECEIPTS	6,508	6,611	1.6%	6,542	-1.0%	6,536	-0.1%	6,382	-2.4%	6,378	0.0%
Surcharges	3,993	4,110	2.9%	4,037	-1.8%	4,058	0.5%	4,078	0.5%	4,098	0.0%
Covered Lives Assessment ¹	985	1,109	12.6%	1,150	3.7%	1,150	0.0%	1,150	0.0%	1,150	0.0%
Cigarette Tax Revenue	665	632	-5.0%	602	-4.7%	573	-4.8%	546	-4.7%	520	0.0%
Hospital Assessments	509	508	-0.2%	505	-0.6%	507	0.4%	510	0.6%	512	0.0%
Excise Tax on Vapor Products	29	27	-6.9%	27	0.0%	27	0.0%	27	0.0%	27	0.0%
NYC Cigarette Tax Transfer	18	21	16.7%	21	0.0%	21	0.0%	21	0.0%	21	0.0%
EPIC Receipts/ICR Audit Fees	59	54	-8.5%	50	-7.4%	50	0.0%	50	0.0%	50	0.0%
Distressed Provider Assistance ²	250	150	-40.0%	150	0.0%	150	0.0%	0	-100.0%	0	0.0%
TOTAL DISBURSEMENTS AND TRANSFERS	6,436	6,699	4.1%	6,542	-2.3%	6,536	-0.1%	6,382	-2.4%	6,378	0.0%
Medicaid Assistance Account	4,381	4,555	4.0%	4,251	-6.7%	4,211	-0.9%	4,035	-4.2%	4,010	0.0%
Medicaid Costs	3,956	4,230	6.9%	3,926	-7.2%	3,886	-1.0%	3,860	-0.7%	3,835	0.0%
Distressed Provider Assistance ²	250	150	-40.0%	150	0.0%	150	0.0%	0	-100.0%	0	0.0%
Workforce Recruitment & Retention	175	175	0.0%	175	0.0%	175	0.0%	175	0.0%	175	0.0%
Hospital Indigent Care	732	717	-2.0%	717	0.0%	717	0.0%	717	0.0%	717	0.0%
HCRA Program Account	326	404	23.9%	381	-5.7%	381	0.0%	381	0.0%	381	0.0%
Child Health Plus	737	749	1.6%	953	27.2%	989	3.8%	1,008	1.9%	1,030	0.0%
Elderly Pharmaceutical Insurance Coverage	111	104	-6.3%	74	-28.8%	74	0.0%	74	0.0%	74	0.0%
Qualified Health Plan Administration	37	42	13.5%	44	4.8%	45	2.3%	48	6.7%	48	0.0%
Roswell Park Cancer Institute	51	57	11.8%	51	-10.5%	51	0.0%	51	0.0%	51	0.0%
SHIN-NY/APCD	36	40	11.1%	40	0.0%	40	0.0%	40	0.0%	40	0.0%
All Other	25	31	24.0%	31	0.0%	28	-9.7%	28	0.0%	27	0.0%
ANNUAL OPERATING SURPLUS/(DEFICIT)	72	(88)		0		0		0		0	
CLOSING BALANCE	88	0		0		0		0		0	

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

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



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

HCRA spending in FY 2023 is anticipated to increase in line with projected growth in receipts. The Financial Plan reflects over \$4.5 billion in continued support for Medicaid spending, including \$150 million annually through FY 2025 to increase support for distressed providers and nearly \$750 million for the CHP program. Estimated growth in CHP spending reflects the expiration of enhanced Federal resources provided through the ACA and expected growth in enrollment and utilization.

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



Mental Hygiene

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

MENTAL HYGIENE (millions of dollars)											
	FY 2022	FY 2023	FY 2024		FY 2025		FY 2026		FY 2027		
	Actuals	Projected	Change	Projected	Change	Projected	Change	Projected	Change	Projected	Change
TOTAL STATE OPERATING FUNDS	4,660	5,552	19.1%	6,810	22.7%	5,709	-16.2%	5,749	0.7%	5,967	3.8%
People with Developmental Disabilities	2,506	2,981	19.0%	2,984	0.1%	3,152	5.6%	3,302	4.8%	3,440	4.2%
Residential Services	1,407	1,685	19.8%	1,687	0.1%	1,779	5.5%	1,861	4.6%	1,938	4.1%
Day Programs	614	736	19.9%	736	0.0%	777	5.6%	813	4.6%	846	4.1%
Clinic	15	18	20.0%	18	0.0%	19	5.6%	19	0.0%	20	5.3%
All Other Services (Net of Offsets)	470	542	15.3%	543	0.2%	577	6.3%	609	5.5%	636	4.4%
Mental Health	1,475	2,027	37.4%	2,071	2.2%	2,118	2.3%	2,170	2.5%	2,219	2.3%
Adult Local Services	1,220	1,622	33.0%	1,697	4.6%	1,764	3.9%	1,808	2.5%	1,849	2.3%
Children Local Services	255	331	29.8%	343	3.6%	354	3.2%	362	2.3%	370	2.2%
MLR/BHET Reinvestment ¹	0	74	0.0%	31	-58.1%	0	-100.0%	0	0.0%	0	0.0%
Addiction Services and Supports	371	724	95.1%	560	-22.7%	569	1.6%	577	1.4%	608	5.4%
Residential	100	128	28.0%	121	-5.5%	125	3.3%	132	5.6%	141	6.8%
Other Treatment	182	237	30.2%	220	-7.2%	231	5.0%	244	5.6%	259	6.1%
Prevention	52	66	26.9%	63	-4.5%	67	6.3%	71	6.0%	75	5.6%
Recovery	37	47	27.0%	45	-4.3%	44	-2.2%	47	6.8%	50	6.4%
Opioid Settlement Fund ²	0	185	0.0%	58	-68.6%	57	-1.7%	36	-36.8%	36	0.0%
Opioid Stewardship Fund ³	0	24	0.0%	37	54.2%	45	21.6%	47	4.4%	47	0.0%
MLR/BHET Reinvestment ¹	0	37	0.0%	16	-56.8%	0	-100.0%	0	0.0%	0	0.0%
Justice Center	1	1	0.0%	1	0.0%	1	0.0%	1	0.0%	1	0.0%
Total DOH Medicaid Global Cap Adjustments⁴	307	(181)	-159.0%	1,194	759.7%	(131)	-111.0%	(301)	-129.8%	(301)	0.0%
OPWDD Local Share	307	216	-29.6%	1,240	474.1%	170	-86.3%	0	-100.0%	0	0.0%
OPWDD Spending Funded by Global Cap	0	(397)	0.0%	(46)	88.4%	(301)	-554.3%	(301)	0.0%	(301)	0.0%
OMH Spending Funded by Global Cap	0	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%
TOTAL MENTAL HYGIENE SPENDING	4,353	5,733	31.7%	5,616	-2.0%	5,840	4.0%	6,050	3.6%	6,268	3.6%

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

² Pursuant to Section 99-nn of the State Finance Law, the Opioid Settlement Fund will consist of funds received by the State as the result of a settlement or judgment against opioid manufacturers, distributors, dispensers, consultants or resellers and will be used to supplement funding for substance use disorder prevention, treatment, recovery, and harm reduction services or programs consistent with statewide opioid settlement agreements.

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

⁴ Reflects a portion of mental hygiene spending reported under the Medicaid Global Cap that has no impact on mental hygiene service delivery or operations. Adjustments in FYs 2022 through 2025 reflect OPWDD-related local share expenses that will be funded outside of the DOH Global Cap through use of additional Financial Plan resources.



STATE FINANCIAL PLAN MULTI-YEAR PROJECTIONS

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

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

Increased funding for OASAS addiction service programs is expected to provide additional residential service opportunities and resources to not-for-profit providers for addiction prevention, treatment, and recovery programs. In FY 2023, over \$300 million in additional resources from the Opioid Stewardship Tax and litigation settlements with pharmaceutical manufacturers and distributors will be targeted at the opioid epidemic through expanded addiction services programs.

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

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



Social Services

OTDA

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

TEMPORARY AND DISABILITY ASSISTANCE (millions of dollars)											
	FY 2022 Actuals	FY 2023 Projected	Change	FY 2024 Projected	Change	FY 2025 Projected	Change	FY 2026 Projected	Change	FY 2027 Projected	Change
TOTAL STATE OPERATING FUNDS	1,347	2,627	95.0%	1,750	-33.4%	1,825	4.3%	1,814	-0.6%	1,863	2.7%
SSI	566	657	16.1%	657	0.0%	667	1.5%	667	0.0%	667	0.0%
Public Assistance Benefits	573	596	4.0%	600	0.7%	617	2.8%	562	-8.9%	564	0.4%
Public Assistance Initiatives	11	18	63.6%	11	-38.9%	11	0.0%	11	0.0%	11	0.0%
Homeless Housing and Services	11	219	1890.9%	342	56.2%	390	14.0%	434	11.3%	481	10.8%
Rental Assistance	183	1,128	516.4%	135	-88.0%	135	0.0%	135	0.0%	135	0.0%
All Other	3	9	200.0%	5	-44.4%	5	0.0%	5	0.0%	5	0.0%

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

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



STATE FINANCIAL PLAN MULTI-YEAR PROJECTIONS

The increase in rental assistance in FY 2023 reflects the addition of \$800 million for the time-limited ERAP to provide economic relief to low and moderate-income households at risk of experiencing homelessness or housing instability. Additionally, the FY 2023 Enacted Budget added \$125 million for aid to landlords whose tenants have left their rental property or who are unwilling to apply for ERAP. The Financial Plan shifts \$35 million annually from DHCR to OTDA to support legal services and representation for eviction cases outside of New York City.

Spending increases for homeless housing and services in the outyears reflect a transition from State settlement funds to the General Fund for the Empire State Supportive Housing Initiative (ESSHI), which funds supportive housing constructed for vulnerable homeless populations under the Governor's Affordable Housing and Homelessness Plan. This transition from settlement funds reflects all costs of the ESSHI program that are shared by multiple agencies which have begun to be allocated to those agencies in this Financial Plan and will continue to be allocated in future updates to the Financial Plan. To date, \$20 million has been allocated to OMH.



OCFS

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

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

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



Transportation

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

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

TRANSPORTATION (millions of dollars)											
	FY 2022	FY 2023		FY 2024		FY 2025		FY 2026		FY 2027	
	Actuals	Projected	Change	Projected	Change	Projected	Change	Projected	Change	Projected	Change
STATE OPERATING FUNDS SUPPORT	3,786	4,599	21.5%	4,850	5.5%	4,852	0.0%	4,854	0.0%	4,855	0.0%
Mass Transit Operating Aid:	2,620	3,421	30.6%	3,662	7.0%	3,662	0.0%	3,662	0.0%	3,662	0.0%
Metro Mass Transit Aid	2,463	3,260	32.4%	3,502	7.4%	3,502	0.0%	3,502	0.0%	3,502	0.0%
Public Transit Aid	112	117	4.5%	116	-0.9%	116	0.0%	116	0.0%	116	0.0%
18-b General Fund Aid	19	19	0.0%	19	0.0%	19	0.0%	19	0.0%	19	0.0%
School Fare	26	25	-3.8%	25	0.0%	25	0.0%	25	0.0%	25	0.0%
Mobility Tax	252	244	-3.2%	244	0.0%	244	0.0%	244	0.0%	244	0.0%
NY Central Business District Trust	156	153	-1.9%	155	1.3%	156	0.6%	158	1.3%	159	0.6%
Dedicated Mass Transit	681	674	-1.0%	684	1.5%	684	0.0%	684	0.0%	684	0.0%
AMTAP	77	107	39.0%	105	-1.9%	105	0.0%	105	0.0%	105	0.0%
All Other	0	0	0.0%	0	0.0%	1	0.0%	1	0.0%	1	0.0%

Projected operating aid to the MTA and other transit systems mainly reflects the current receipts forecast. A substantial amount of new funding to the MTA was authorized in the FY 2020 Enacted Budget as part of a comprehensive reform plan expected to generate an estimated \$25 billion in financing for the MTA’s 2020-2024 Capital Plan. This includes a portion of sales tax receipts collected by online marketplace providers on all sales facilitated through their platforms, and implementation and enforcement of regulations associated with the *Wayfair*⁹ decision.

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

⁹ A 2018 U.S. Supreme Court decision held that a vendor’s physical presence in a state is not necessary for that state to require the vendors to collect and remit sales tax on sales to in-state consumers.

Agency Operations

Agency operations spending consist of Personal Service (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; Public Employees Federation (PEF), which represents professional and technical personnel (attorneys, nurses, accountants, engineers, social workers, and institution teachers); United University Professions (UUP), which represents faculty and nonteaching professional staff within the SUNY system; and New York State Correctional Officers and Police Benevolent Association (NYSCOPBA), which represents security personnel (correctional, safety and security officers).

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

FORECAST OF SELECTED PROGRAM MEASURES AFFECTING PERSONAL SERVICE AND FRINGE BENEFITS						
	FY 2022 Actuals	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
State Workforce ¹	106,690	119,050	TBD	TBD	TBD	TBD
ERS Contribution Rate ²	18.8%	14.5%	13.6%	17.7%	22.5%	28.1%
PFRS Contribution Rate ²	28.7%	27.7%	28.4%	31.5%	35.2%	38.9%
Employee/Retiree Health Insurance Growth Rates	29.1%	-6.1%	7.0%	7.2%	7.2%	7.2%
PS/Fringe as % of Receipts (All Funds Basis)	10.5%	12.1%	11.9%	12.8%	13.2%	13.7%

¹ Reflects workforce that is subject to direct Executive control.

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



STATE FINANCIAL PLAN MULTI-YEAR PROJECTIONS

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

STATE OPERATING FUNDS - PERSONAL SERVICE/NON-PERSONAL SERVICE COSTS						
(millions of dollars)						
	FY 2022 Actuals	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
SUBJECT TO DIRECT EXECUTIVE CONTROL¹	11,397	12,226	11,854	11,924	12,072	12,181
Mental Hygiene	3,008	3,388	3,241	3,288	3,331	3,380
Corrections and Community Supervision	2,664	2,675	2,648	2,638	2,636	2,637
State Police	791	862	869	886	903	920
Department of Health	1,193	851	871	869	886	888
Information Technology Services	649	608	640	641	655	670
Children and Family Services	197	328	327	332	338	340
Tax and Finance	326	338	332	332	333	333
Transportation	333	356	341	341	351	361
Environmental Conservation	245	244	244	245	248	247
Healthcare/Direct Care Worker Bonus	0	148	0	0	0	0
All Other	1,991	2,428	2,341	2,352	2,391	2,405
FUND ELIGIBLE EXPENSES FROM CRF	(1,529)	0	0	0	0	0
Corrections and Community Supervision	(757)	0	0	0	0	0
Department of Health	(206)	0	0	0	0	0
Information Technology Services	(92)	0	0	0	0	0
State Police	(226)	0	0	0	0	0
Transportation	(25)	0	0	0	0	0
All Other	(223)	0	0	0	0	0
FEMA PANDEMIC COST/ (REIMBURSEMENT)	905	(705)	(425)	(225)	0	0
COVID Test Kits	905	95	(225)	(225)	0	0
Expected Reimbursement for Prior-Year Expenses	0	(800)	(200)	0	0	0
UNIVERSITY SYSTEMS	6,515	6,646	6,688	6,732	6,811	6,891
State University	6,515	6,646	6,688	6,732	6,811	6,891
INDEPENDENT AGENCIES	359	387	389	395	402	407
Law	197	219	218	221	224	227
Audit & Control (OSC)	162	168	171	174	178	180
TOTAL, EXCLUDING JUDICIARY AND LEGISLATURE	17,647	18,554	18,506	18,826	19,285	19,479
Judiciary	1,958	2,109	2,109	2,109	2,109	2,109
Legislature	231	260	260	260	260	260
Statewide Total	19,836	20,923	20,875	21,195	21,654	21,848
Personal Service	13,243	15,541	15,298	15,411	15,553	15,664
Non-Personal Service	6,593	5,382	5,577	5,784	6,101	6,184

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

Operational spending for executive agencies is affected by pandemic response and recovery efforts, including the timing of Federal reimbursement and offsets of expenses over multiple fiscal years; the payment of salary increases pursuant to existing contracts; and the FY 2023 payment of retroactive salary increases for CSEA and M/C employees for FY 2022 salary increases. The central reserves established for the retroactive payments have been allocated to agency budgets in the Financial Plan.

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

In addition to the retroactive salary payments and Federal CRF offsets, the most significant spending changes are summarized below:

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

- **DOH.** The overall decline in projected spending from FY 2022 reflects a reduction in pandemic related costs associated with the administration and staffing of vaccine and testing sites, including targeted pop-up sites, laboratory equipment, and call center staffing. A substantial amount of spending incurred in FY 2022 was one-time.
- **IT Services.** Spending growth in FY 2024 and beyond reflects investments in additional staff and security tools to continue to protect the State’s technology infrastructure, online services to meet higher demand resulting from the pandemic and restoring staffing to pre-pandemic levels.
- **Children and Family Services.** Higher spending in FY 2023 is due to the shift of operating costs to local assistance in FY 2022 and anticipated youth participation in the Raise the Age program.

State University. Spending for SUNY has been revised upward to reflect fully reimbursing colleges for the cost of “TAP Gap” tuition credits at SUNY State Operated campuses, new funding to hire full-time faculty, an increase for higher education opportunity programs, establishing child care centers on SUNY campuses, and funding for non-recurring strategic investments to improve academic programs, increase enrollment, enhance student support services, and modernize operations.

- **Healthcare/Direct Care Worker Bonus.** FY 2023 spending includes an estimated \$148 million to provide bonuses for certain State healthcare and direct care workers earning less than \$125,000.

Judiciary. Growth is mainly driven by planned increases in staff hiring and contract spending.

- **All Other Agencies.** Other spending changes include support for security at New York City’s bridges, tunnels and transportation hubs, which was previously funded with capital funds. In addition, the State will contribute \$50 million in FY 2023 to a public-private Equity Fund to support social equity applicants as they plan for and build out retail cannabis dispensaries.

Workforce

In FY 2023, \$15.6 billion, or 12.8 percent, of the State Operating Funds budget is dedicated to supporting Full-Time Equivalent (FTE) employees under direct Executive control; individuals employed by SUNY and Independent Agencies; employees paid on a nonannual salaried basis; and overtime pay. Roughly two-thirds of the Executive agency workforce is in the mental hygiene agencies and DOCCS.

STATE OPERATING FUNDS		
FY 2023 FTEs ¹ AND PERSONAL SERVICE SPENDING BY AGENCY		
(millions of dollars)		
	Dollars	FTEs
SUBJECT TO DIRECT EXECUTIVE CONTROL	8,877	96,603
Mental Hygiene	2,755	33,084
Corrections and Community Supervision	2,183	24,478
State Police	768	5,928
Department of Health	328	4,311
Information Technology Services	325	3,504
Tax and Finance	265	3,785
Children and Family Services	238	2,327
Environmental Conservation	200	2,236
Transportation	177	2,580
Financial Services	162	1,391
All Other	1,476	12,979
UNIVERSITY SYSTEMS	4,395	46,771
State University	4,395	46,771
INDEPENDENT AGENCIES	2,269	18,420
Law	160	1,572
Audit & Control (OSC)	133	1,572
Judiciary	1,773	15,273
Legislature ²	203	3
Statewide Total	15,541	161,794

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 and settlements 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 GSCs in the General Fund. Some agencies with dedicated revenue sources outside of the General Fund partially reimburse the GSCs in the General Fund via the agency fringe benefit assessments.

GENERAL STATE CHARGES (millions of dollars)											
	FY 2022	FY 2023		FY 2024		FY 2025		FY 2026		FY 2027	
	Actuals	Projected	Change	Projected	Change	Projected	Change	Projected	Change	Projected	Change
TOTAL STATE OPERATING FUNDS	10,025	9,849	-1.8%	10,585	7.5%	11,794	11.4%	13,121	11.3%	14,533	10.8%
Fringe Benefits	9,596	9,371	-2.3%	10,104	7.8%	11,304	11.9%	12,623	11.7%	14,026	11.1%
Health Insurance	5,379	5,034	-6.4%	5,355	6.4%	5,765	7.7%	6,208	7.7%	6,682	7.6%
Retiree Health Benefit Trust Fund	320	320	0.0%	375	17.2%	375	0.0%	375	0.0%	375	0.0%
Pensions	2,492	2,397	-3.8%	2,696	12.5%	3,421	26.9%	4,237	23.9%	5,101	20.4%
Social Security	1,067	1,127	5.6%	1,175	4.3%	1,178	0.3%	1,201	2.0%	1,224	1.9%
Apr-Dec 2020 Social Security (CRF)	650	24	-96.3%	0	-100.0%	0	0.0%	0	0.0%	0	0.0%
Workers' Compensation	556	600	7.9%	638	6.3%	683	7.1%	702	2.8%	723	3.0%
Employee Benefits	98	116	18.4%	121	4.3%	122	0.8%	123	0.8%	123	0.0%
Dental Insurance	59	66	11.9%	66	0.0%	66	0.0%	66	0.0%	66	0.0%
Unemployment Insurance	0	13	0.0%	13	0.0%	13	0.0%	13	0.0%	13	0.0%
All Other/Non-State Escrow	(375)	(326)	13.1%	(335)	-2.8%	(319)	4.8%	(302)	5.3%	(281)	7.0%
Federal CRF Offset	(650)	0	100.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%
Fixed Costs	429	478	11.4%	481	0.6%	490	1.9%	498	1.6%	507	1.8%
Public Land Taxes/PILOTS	291	306	5.2%	309	1.0%	318	2.9%	326	2.5%	335	2.8%
Litigation	138	172	24.6%	172	0.0%	172	0.0%	172	0.0%	172	0.0%

Higher estimated costs in the health insurance program reflects anticipated medical inflation and increased utilization in non-essential procedures that were postponed during the pandemic. In addition, a \$724 million health insurance prepayment in FY 2022 will be applied towards the State's health insurance premiums in the later years of the Financial Plan. The annual decline in FY 2023 reflects this prepayment, as well as a reconciliation credit of \$121 million related to FY 2022 NYSHIP costs.

The State has and continues to fund employee and retiree health care expenses as they become due, on a PAYGO basis. The Retiree Health Benefit Trust Fund was created in FY 2018 to reserve money for the payment of health benefits of retired employees and their dependents and create an asset against the State's OPEB liability. An initial deposit to the RHBTFF of \$320 million was made in FY 2022 and planned deposits include \$320 million in FY 2023, and \$375 million in FY 2024 through FY 2027, fiscal conditions permitting.

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

In addition, the multi-year forecast includes two pension reform actions. The first reform, which is intended to improve the recruitment and retention of employees in Tier 5 and Tier 6, permanently reduces their vesting period from ten years to five years. This change will cost the State \$136 million over the Financial Plan period. The second reform provides a temporary, two-year exclusion of overtime from the variable income-based Tier 6 employee contribution calculation. This will ensure that employees who worked considerable overtime during the pandemic will not experience a significant increase in their employee contribution. This change will cost the State \$2.6 million through FY 2024.

Social Security costs reflects the interest free repayment of the State and Judiciary non-Medicare payroll taxes deferred from April-December 2020 as authorized in the Federal CARES Act. The State made its \$278 million interest free repayments on November 21, 2021, and March 21, 2022. The Judiciary paid its deferment of \$69 million in its entirety in June 2021. The three SUNY Hospitals made their first repayment of \$24 million in November 2021 and are scheduled to remit their remaining \$24 million repayment by December 2022.

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

In FY 2022, certain fringe benefit costs related to payroll expenses for State Police, first responders, and public safety officers were funded from the Federal CRF pursuant to Treasury eligibility guidelines. This resulted in an increase in Federal fringe benefits spending of \$650 million and a commensurate reduction in General Fund spending.

Transfers to Other Funds (General Fund Basis)

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

GENERAL FUND TRANSFERS TO OTHER FUNDS (millions of dollars)						
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
	Actuals	Projected	Projected	Projected	Projected	Projected
TOTAL TRANSFERS TO OTHER FUNDS	9,813	8,157	9,923	9,134	6,386	5,872
State Share of Mental Hygiene Medicaid	0	0	0	0	0	0
Debt Service	340	290	253	311	332	373
SUNY University Operations	1,385	1,508	1,499	1,482	1,482	1,482
Capital Projects	6,818	4,358	6,288	5,949	3,196	2,627
Extraordinary Monetary Settlements:	246	193	829	559	155	2
Dedicated Infrastructure Investment Fund	235	676	1,086	524	146	0
Bond Proceeds Receipts for Javits Center Expansion	0	(500)	(500)	0	0	0
Clean Water Grants	0	0	225	25	0	0
Mass Transit Capital	5	3	1	0	0	0
Health Care	6	14	17	10	9	2
Dedicated Highway and Bridge Trust Fund	532	383	441	600	643	588
Environmental Protection Fund	28	100	100	100	100	100
Other DIIF	0	100	318	0	0	0
All Other Capital	6,012	3,535	4,620	4,712	2,312	1,944
ALL OTHER TRANSFERS	1,270	2,001	1,883	1,392	1,376	1,390
Department of Transportation (MTA Payroll Tax)	244	244	244	244	244	244
SUNY - Medicaid Reimbursement	244	243	243	243	243	243
NY Central Business District Trust	152	153	155	156	158	159
Judiciary Funds	93	109	109	109	109	109
Dedicated Mass Transportation Trust Fund	65	129	65	65	65	65
Health Care Transformation Fund	0	500	500	0	0	0
All Other	472	623	567	575	557	570

General Fund transfers to Other Funds are projected to total \$8.2 billion in FY 2023, a decline of \$1.7 billion from FY 2022 mainly due to capital projects funding.

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

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



Debt Service

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

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

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

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

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

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

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



FY 2023
YEAR-TO-DATE OPERATING RESULTS



FY 2023 YEAR-TO-DATE OPERATING RESULTS

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

Summary of General Fund Operating Results

The General Fund ended September 2022 with a balance of \$50 billion, \$10.9 billion above the initial estimate. The higher balance was driven by stronger than expected tax receipts which exceeded expectations by nearly \$5 billion. Since the Enacted Budget, DOB has recognized stronger receipts to date with upward revisions to the General Fund tax receipts estimates in FY 2023 of roughly \$3 billion. Disbursements through September were nearly \$5 billion lower than initial estimates due mainly to routine timing variances in local aid payments and capital spending.

GENERAL FUND OPERATING RESULTS							
FY 2023 April to September							
(millions of dollars)							
	Initial Estimate	Revised Estimate	Actuals	Variance Above/ (Below)			
				Initial Estimate		Revised Estimate	
				\$	%	\$	%
OPENING BALANCE	33,053	33,053	33,053	0	0.0%	0	0.0%
Total Receipts	50,216	52,996	56,105	5,889	11.7%	3,109	5.9%
Taxes:	48,726	51,261	53,704	4,978	10.2%	2,443	4.8%
Personal Income Tax ¹	27,339	29,694	32,104	4,765	17.4%	2,410	8.1%
Consumption / Use Taxes ¹	8,154	8,296	8,484	330	4.0%	188	2.3%
Business Taxes	4,915	5,147	4,973	58	1.2%	(174)	-3.4%
Pass Through Entity Tax	6,943	6,697	6,313	(630)	-9.1%	(384)	-5.7%
Other Taxes ¹	1,375	1,427	1,830	455	33.1%	403	28.2%
Miscellaneous and Federal Receipts	874	897	1,225	351	40.2%	328	36.6%
Transfers From Other Funds	616	838	1,176	560	90.9%	338	40.3%
Total Spending	44,147	40,824	39,165	(4,982)	-11.3%	(1,659)	-4.1%
Local Assistance	29,538	27,956	26,683	(2,855)	-9.7%	(1,273)	-4.6%
Agency Operations (including GSCs)	10,772	10,532	10,411	(361)	-3.4%	(121)	-1.1%
Transfers to Other Funds	3,837	2,336	2,071	(1,766)	-46.0%	(265)	-11.3%
Debt Service Transfer	154	154	153	(1)	-0.6%	(1)	-0.6%
Capital Projects Transfer	1,950	370	(74)	(2,024)	-103.8%	(444)	-120.0%
SUNY Operations Transfer	1,174	1,077	1,118	(56)	-4.8%	41	3.8%
All Other Transfers	559	735	874	315	56.4%	139	18.9%
Change in Operations	6,069	12,172	16,940	10,871	179.1%	4,768	39.2%
CLOSING BALANCE	39,122	45,225	49,993	10,871	27.8%	4,768	10.5%

¹ Includes transfers from other funds after debt service.

Through September 2022, General Fund receipts, including transfers from other funds, totaled \$56.1 billion, \$5.9 billion (11.7 percent) above the initial estimate. Tax receipts exceeded projections by nearly \$5 billion due primarily to higher current year estimated payments and lower current year refunds. Lower refunds were partly offset by higher refunds related to Tax Year 2022 refund payments advanced to eligible taxpayers prior to filing final returns. Higher consumption/use tax receipts were due to stronger than expected sales tax collections. PTET collections were below initial projections due to higher than expected refunds for prior overpayments by taxpayers. The receipt of four super-large estate tax payments and the continued strong performance of the real estate market, especially in New York City, contributed receipts in other taxes that exceeded initial projections.

Miscellaneous receipts and grants through September were \$351 million above initial estimates mainly attributable to higher than projected revenues from investment income (\$195 million), refunds and reimbursements (\$73 million), licenses and fees (\$38 million) and Extraordinary Monetary Settlements (\$30 million).

Transfers from other funds exceeded initial estimates by \$560 million due to a higher than projected transfer from Mental Health Services fund (\$605 million), partially offset by lower than projected transfers from the Federal Health and Human Services (\$33 million) and USDA Food and Nutrition Service (\$10 million) funds.

General Fund disbursements, including transfers to other funds, totaled \$39.2 billion, nearly \$5 billion (11.3 percent) below the initial estimate. The largest variances from the initial plan are summarized below.

Local assistance spending was \$2.9 billion below the initial estimates with lower spending occurring in nearly all major functions and programs as a result of routine timing variances.

- Medicaid (\$790 million lower) attributable primarily to lower than anticipated claims (\$1.2 billion) reflecting under-utilization in Long-Term Care services, and higher than anticipated COVID eFMAP offsets (\$135 million). This underspending was partially offset by accelerated State-only payments to financially distressed hospitals (\$235 million) and Upper Payment Limit Conversion credits (\$225 million).
- Mental Hygiene (\$630 million lower) due to lower than estimated spending in OPWDD Residential Habilitation and Day Habilitation programs (\$291 million), and timing-related changes from initial projections across various OMH (\$266 million) and OASAS (\$71 million) programs.
- School Aid (\$431 million lower) due primarily to lower than expected spending on Excess Cost Aid (\$174 million), Prekindergarten programs (\$141 million), and School Aid Categorical Programs (\$139 million), partially offset by higher spending on General Aid (\$58 million).
- TADA (\$331 million lower) due primarily to lower than anticipated spending on Rental Assistance programs (\$241 million), Social Security Income (\$46 million), and the Empire State Supportive Housing Initiative (\$44 million).
- Public Health (\$120 million lower) attributable primarily to delays in new workforce investment programs (\$100 million) and the timing of GPHW county claims (\$25 million).
- Higher Education (\$80 million lower) due to lower than anticipated spending for HESC's Tuition Assistance Program.

- All Other Education (\$70 million lower) driven primarily by slower than expected preschool special education payments (\$141 million). This underspending was partially offset by the timing of New York City Charter School Facilities Aid payments (\$43 million) and summer school special education payments (\$36 million).
- All other local assistance spending (\$341 million lower) reflects a reclassification of SUNY's Disproportionate Share Hospital payment (\$193 million) and lower-than-anticipated spending on Labor (\$66 million), the Division of Housing and Community Renewal (DHCR) (\$55 million), the Division of Criminal Justice Services (\$47 million), the Office for the Aging (\$36 million) and the Judiciary (\$23 million). Underspending was partially offset by higher than projected spending by the Department of Public Service (\$50 million), due to the timing of payments for the COVID utility arrears relief program, and ESD (\$41 million).

Agency operations spending, including fringe benefits, was \$361 million below the initial estimate due mainly to the reconciliation of FY 2022 health insurance costs and lower than projected PS spending as agencies continue to face challenges with staff recruitment and retention.

Transfers to other funds were \$1.8 billion lower than initially planned due mainly to slower than anticipated capital spending and the timing of capital reimbursements from bond proceeds.



FY 2023 YEAR-TO-DATE OPERATING RESULTS

Summary of All Governmental Funds Operating Results

All Governmental Funds ended September 2022 with a balance of \$74.1 billion, \$14 billion above the initial estimate.

ALL GOVERNMENTAL FUNDS COMPARED TO PLANS							
FY 2023 April to September							
(millions of dollars)							
	Initial Estimate	Revised Estimate	Actuals	Variance Above/ (Below)			
				Initial Estimate		Revised Estimate	
				\$	%	\$	%
OPENING BALANCE	53,549	53,549	53,549	0	0.0%	0	0.0%
ALL FUNDS RECEIPTS:	112,913	115,828	116,842	3,929	3.5%	1,014	0.9%
Total Taxes	53,440	56,010	58,390	4,950	9.3%	2,380	4.2%
Personal Income Tax	28,341	30,770	33,179	4,838	17.1%	2,409	7.8%
Consumption / Use Tax	10,075	10,208	10,339	264	2.6%	131	1.3%
Business Taxes	6,576	6,784	6,608	32	0.5%	(176)	-2.6%
Pass Through Entity Tax	6,943	6,697	6,313	(630)	100.0%	(384)	100.0%
Other Taxes	1,505	1,551	1,951	446	29.6%	400	25.8%
Miscellaneous Receipts	14,792	15,538	15,265	473	3.2%	(273)	-1.8%
Federal Receipts	44,681	44,280	43,187	(1,494)	-3.3%	(1,093)	-2.5%
ALL FUNDS DISBURSEMENTS:	106,224	101,215	96,242	(9,982)	-9.4%	(4,973)	-4.9%
STATE OPERATING FUNDS	56,404	54,323	52,572	(3,832)	-6.8%	(1,751)	-3.2%
Local Assistance	39,461	37,667	36,130	(3,331)	-8.4%	(1,537)	-4.1%
School Aid	13,473	13,266	13,042	(431)	-3.2%	(224)	-1.7%
DOH Medicaid	13,155	12,201	12,305	(850)	-6.5%	104	0.9%
Higher Education	1,029	1,027	949	(80)	-7.8%	(78)	-7.6%
Transportation	2,232	2,227	2,209	(23)	-1.0%	(18)	-0.8%
Social Services	2,154	1,998	1,778	(376)	-17.5%	(220)	-11.0%
Mental Hygiene	3,140	2,902	2,436	(704)	-22.4%	(466)	-16.1%
All Other	4,278	4,046	3,411	(867)	-20.3%	(635)	-15.7%
State Operations	15,437	15,212	15,017	(420)	-2.7%	(195)	-1.3%
Agency Operations	10,142	10,058	9,977	(165)	-1.6%	(81)	-0.8%
Executive Agencies	5,515	5,423	5,415	(100)	-1.8%	(8)	-0.1%
University Systems	3,273	3,294	3,304	31	0.9%	10	0.3%
Elected Officials	1,354	1,341	1,258	(96)	-7.1%	(83)	-6.2%
Fringe Benefits/Fixed Costs	5,295	5,154	5,040	(255)	-4.8%	(114)	-2.2%
Pension Contribution	1,922	1,911	1,899	(23)	-1.2%	(12)	-0.6%
Health Insurance	2,469	2,324	2,317	(152)	-6.2%	(7)	-0.3%
Other Fringe Benefits/Fixed Costs	904	919	824	(80)	-8.8%	(95)	-10.3%
Debt Service	1,506	1,444	1,425	(81)	-5.4%	(19)	-1.3%
CAPITAL PROJECTS (State and Federal Funds)	8,455	6,993	5,733	(2,722)	-32.2%	(1,260)	-18.0%
FEDERAL OPERATING AID	41,365	39,899	37,937	(3,428)	-8.3%	(1,962)	-4.9%
NET OTHER FINANCING SOURCES	(125)	(119)	(60)	65	52.0%	59	49.6%
CHANGE IN OPERATIONS	6,564	14,494	20,540	13,976	212.9%	6,046	41.7%
CLOSING BALANCE	60,113	68,043	74,089	13,976	23.2%	6,046	8.9%

Receipts

All Funds receipts totaled \$116.8 billion, exceeding initial estimates by \$4 billion due to higher tax collections and miscellaneous receipts consistent with the General Fund summary of variances described earlier. Federal receipts were lower than planned through September due to the timing of Federal operating aid spending and reimbursements.

Spending

State Operating Funds spending was \$3.8 billion below the initial estimate. Variances in local assistance and agency operations spending, including GSCs, are consistent with the General Fund summary of variances described earlier.

Capital projects spending was \$2.7 billion (32.2 percent) lower than initial projections due to routine timing delays in various construction projects including: Economic Development (\$819 million) related to labor shortages for ESD projects; Education (\$450 million) due to COVID-related project delays at SUNY and CUNY and delays in the submission and processing of Smart Schools Bond Act claims; Transportation (\$436 million) attributable to the timing of DOT construction projects; DHCR (\$362 million) due to variable market conditions that impact the closedown of projects; DOH (\$230 million) due to lower than expected grantee reimbursement submissions for Capital Restructuring Financing Programs and Statewide Healthcare Facility transformation; and Parks & Environment (\$175 million) related to the timing of water infrastructure projects.

Federal operating aid spending was \$3.4 billion (8.3 percent) below initial projections. The largest variances occurred in the following areas:

- Medicaid, including administrative costs, (\$1.8 billion lower) primarily attributable to slower than expected spending on HCBS initiatives funded by the ARP due to delays in Federal CMS approvals, and the timing of district claiming and payments.
- School Aid (\$1.2 billion lower) due primarily to the timing of COVID-19-related grants (\$1.4 billion) and Elementary and Secondary Education Act Title grants (\$194 million), partially offset by higher spending on U.S. Department of Agriculture School Lunch Act grants (\$399 million).
- All Other Education (\$104 million lower) driven by slower than anticipated spending on IDEA grants (\$91 million) and COVID-related NPS expenses (\$15 million), partially offset by higher than expected school food program administrative spending (\$2 million).
- EP (\$168 million higher) due to the accelerated timing of a \$200 million quality pool payment in June.



FY 2023 YEAR-TO-DATE OPERATING RESULTS

- Social Services (\$113 million higher) due to ERAP (\$223 million), the Flexible Fund for Family Services (\$90 million), and HEAP (\$135 million); partially offset by lower-than projected spending on public assistance benefit payments (\$214 million) and Child Care (\$194 million).
- Other Federal spending was lower than projected due primarily to delayed FEMA reimbursements for certain NPS costs (\$200 million) and underspending on Homeland Security and Emergency Services (\$191 million), Economic Development (\$115 million), SUNY (\$59 million) and Housing & Community Renewal (\$21 million).



FY 2023 YEAR-TO-DATE OPERATING RESULTS

All Governmental Funds Results Compared to Prior Year

The September All Funds balance, totaling \$74.1 billion, was \$30.5 billion higher than the prior year due to a larger opening balance in FY 2023 (\$34.8 billion), partly offset by higher disbursements (\$4.4 billion).

ALL GOVERNMENTAL FUNDS - RESULTS COMPARED TO PRIOR YEAR				
FY 2023 April to September				
(millions of dollars)				
	Actuals		Increase/(Decrease)	
	FY 2022	FY 2023	\$	%
OPENING BALANCE	18,752	53,549	34,797	185.6%
ALL FUNDS RECEIPTS:	116,739	116,842	103	0.1%
Total Taxes	52,944	58,390	5,446	10.3%
Personal Income Tax	35,795	33,179	(2,616)	-7.3%
Pass Through Entity Tax	0	6,313	6,313	100.0%
All Other Taxes	17,149	18,898	1,749	10.2%
Miscellaneous Receipts	11,495	15,265	3,770	32.8%
Federal Receipts	52,300	43,187	(9,113)	-17.4%
Bond & Note Proceeds	0	0	0	0.0%
ALL FUNDS DISBURSEMENTS:	91,846	96,242	4,396	4.8%
STATE OPERATING FUNDS	48,997	52,572	3,575	7.3%
Local Assistance	33,147	36,130	2,983	9.0%
School Aid	11,420	13,042	1,622	14.2%
DOH Medicaid (incl. admin and EP)	11,425	12,305	880	7.7%
All Other	10,302	10,783	481	4.7%
State Operations	14,652	15,017	365	2.5%
Agency Operations	9,267	9,977	710	7.7%
Executive Agencies	4,774	5,415	641	13.4%
University Systems	3,229	3,304	75	2.3%
Elected Officials	1,264	1,258	(6)	-0.5%
Fringe Benefits/Fixed Costs	5,385	5,040	(345)	-6.4%
Pension Contribution	2,365	1,899	(466)	-19.7%
Health Insurance	2,296	2,317	21	0.9%
Other Fringe Benefits/Fixed Costs	723	824	101	14.0%
Debt Service	1,198	1,425	227	18.9%
CAPITAL PROJECTS (State and Federal Funds)	6,282	5,733	(549)	-8.7%
FEDERAL OPERATING AID	36,567	37,937	1,370	3.7%
NET OTHER FINANCING SOURCES	(74)	(60)	14	18.9%
CHANGE IN OPERATIONS	24,819	20,540	(4,279)	-17.2%
CLOSING BALANCE	43,571	74,089	30,518	70.0%

Receipts

Tax collections through September were \$5.4 billion higher than through the same period in FY 2022. Higher receipts were primarily driven by PTET collections (\$6.3 billion), which the State did not begin to collect until December 2021, and business taxes (\$681 million), attributable to an increase in CFT and insurance gross receipts and audits. Consumption/use tax collections grew by \$518 million mostly due to moderate growth in sales tax collections, partially offset by the temporary suspension of the sales tax and motor fuel tax. The year-to-year increase in other taxes (\$508 million) is primarily driven by larger than anticipated estate tax collections and a stronger than expected real estate market, particularly in New York City.

PIT receipts were \$2.6 billion (7.3 percent) lower than the prior year, which was largely attributable to the impact of the PTET program. Current year estimated payments were lower due to anticipated tax year 2022 PTET PIT credits and higher current year refunds attributable to claimed tax year 2021 PTET PIT credits. Lower PIT receipts also reflect increased Homeowner's Tax Refund Credit, partially offset by increases in extensions, final returns, and withholdings.

The year-to-year increase in miscellaneous receipts (\$3.8 billion) is due primarily to the timing of reimbursements for capital projects (\$2.7 billion), and higher-than-projected receipts from mobile sports wagering (\$287 million), investment income (\$201 million), Financial Services (\$100 million), SUNY operating revenues (\$138 million) and Opioid Settlements (\$93 million).

Federal receipts through September 2022 were \$9.1 billion lower than through the same period last year largely due to the receipt of \$12.75 billion in ARP aid in May of 2021.

Spending

State Operating Funds spending totaled \$52.6 billion through September of FY 2023, an increase of \$3.6 billion (7.3 percent) as compared to the same period in FY 2022.

Local assistance spending through September was \$3 billion higher than in the prior year. The largest spending changes include the following:

- School Aid (\$1.6 billion higher) which is primarily driven by higher General Aid payments (\$882 million), related to the second year of the three-year phase-in of full funding of Foundation Aid as reflected in a higher level of appropriated spending in the Enacted Budget, and education payments supported by higher Mobile Sports Wagering (\$615 million), Lottery (\$50 million) and VLT (\$48 million) receipts.

- Medicaid (\$880 million higher) primarily due to higher Medicaid claims (\$1.4 billion), attributable to increased enrollments in Managed Care associated with the continuation of the Public Health Emergency. The increased spending was partly offset by certain timing related transactions including the carryover of eFMAP savings into FY 2023.
- Mental Hygiene (\$480 million higher) attributable to a higher OPWDD FY 2023 Local Share Adjustment (\$629 million), partially offset by a shift to the Mental Hygiene Stabilization Fund (\$199 million).
- OTDA (\$412 million higher) due to increased spending on ERAP (\$282 million), the Landlord Rental Assistance Program (\$70 million), Public Assistance benefits (\$25 million) and Adult Shelter/Public Homes (\$25 million).
- Transportation (\$265 million higher) primarily due to increased support for the MTA.
- OCFS (\$242 million higher) due to increased spending on Child Care (\$104 million), Child Welfare Services (\$76 million), and Foster Care Block Grants (\$42 million).
- All Other Education (\$61 million higher) related to the timing of New York City Charter School Facilities Aid payments (\$46 million) and preschool special education payments (\$44 million), partially offset by lower spending on Fiscal Stabilization grants (\$26 million).
- Higher Education (\$424 million lower) primarily attributable to a higher CUNY Senior College payment in FY 2022 (\$521 million), partially offset by higher spending for SUNY Community College Operating Aid (\$102 million).
- All Other local assistance (\$651 million lower) primarily due to the one-time payments for the Excluded Workers program in FY 2022 (\$931 million) and the ESD Small Business Pandemic Relief program (\$101 million). The spending decrease is partially offset by higher public service spending for COVID utility arrears relief payments in FY 2023 (\$250 million) and the disbursement of tribal state casino payments received in April of 2022 owed to host localities (\$144 million).

Agency operations spending increased by \$710 million (7.7 percent) over the prior year due largely to the offset of eligible State costs through the CRF in June and July of 2021. Annual fringe benefits spending declined (\$345 million) due to reconciliation of FY 2022 health insurance costs and a reduced pension costs in FY 2023 that reflect lower employer contribution rates following extraordinary market returns in FY 2021.

Increased Federal operating spending (\$1.4 billion) was due predominantly to the following:

- Medicaid (\$2.8 billion higher) due to significantly higher claims spending (\$2.7 billion) associated with increased enrollments stemming from Federal MOE restrictions on recipient disenrollment, and the timing of HCBS ARP Funding (\$679 million), which was not available to the State in FY 2022. Overspending was partially offset by the timing of offline payments including the Managed Care and Managed Long Term Care Encounter Withhold payments (\$663 million) and higher than anticipated cash audit collections (\$66 million).
- EP (\$155 million higher) attributable to a quality pool payment (\$200 million), which was not processed in FY 2022, partially offset by lower than projected enrollee costs.
- All Other Education (\$87 million lower) primarily related to the timing of Individuals with Disabilities Education Act grant claims and payments.
- Public Health (\$232 million lower) due to significant COVID related spending in FY 2022 and Federal offsets applied in FY 2023.
- OCFS (\$462 million lower) driven by decreased spending on Child Welfare Services (\$227 million), Child Care (\$145 million), and Title XX (\$90 million) due to payment timing.
- All Other Federal spending (\$834 million lower) reflects non-recurring funding of eligible costs through the CRF in the first six months of FY 2022.



**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:

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

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

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

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

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

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

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

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

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

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

Note 4 — Reservations of General Fund Balance

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

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

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

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

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

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

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

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

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

Note 5 — Off-Budget Transactions

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

Note 6 — General Fund/HCRA Combined Gap

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

Note 7 — Statewide Cash Flow Administration

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

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

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

belonging to the State. Several accounts in Debt Service Funds and Capital Projects Funds that are part of All Governmental Funds are excluded from the balances deemed available in STIP. These excluded funds consist of bond proceeds and money obligated for debt service payments.

Note 8 — Transfer Eliminations

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

Note 9 — Temporary Loans Summary

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

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

Note 10 - Extraordinary Monetary Settlements Received and Uses

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

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

The Financial plan includes settlements as detailed below:

- Robinhood Crypto, LLC (“RHC”) paid a \$30 million civil monetary penalty pursuant to an August 1, 2022 Consent Order between RHC and the New York State Department of Financial Services (“DFS”). This Consent Order resolves DFS’s investigation into anti-money laundering, cybersecurity, and consumer protection violations committed by RHC.
- Grand River Enterprises Six Nations, LTD. and Native Wholesale Supply Company Inc. (collectively “the Parties”) will pay \$50 million to New York State pursuant to a September 9, 2022 Joint Stipulation for Entry of Proposed Stipulated Final Judgment and Order (the “Order”) between the Defendants and the New York State Attorney General’s Office (“OAG”). This Order stems from the defendants alleged possession of unstamped cigarettes.

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.

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

	FYs				Total
	2015 - 2021	FY 2022	FY 2023	FY 2024	
Extraordinary Monetary Settlements	13,350	68	113	34	13,565
Aetna Insurance Company	2	0	0	0	2
Agricultural Bank of China	215	0	0	0	215
American International Group, Inc.	35	0	0	0	35
Athene Life Insurance	60	0	0	0	60
AXA Equitable Life Insurance Company	20	0	0	0	20
Bank Hapoalim	220	0	0	0	220
Bank Leumi	130	0	0	0	130
Bank of America	300	0	0	0	300
Bank of America Merrill Lynch	42	0	0	0	42
Bank of Korea	35	0	0	0	35
Bank of Pakistan	0	35	0	0	35
Bank of Tokyo Mitsubishi	315	0	0	0	315
Barclays	685	0	0	0	685
BNP Paribas	3,941	0	0	0	3,941
Chubb	1	0	0	0	1
Cigna	2	0	0	0	2
Citigroup (State Share)	92	0	0	0	92
Commerzbank	692	0	0	0	692
Conduent Education Services	1	0	0	0	1
Credit Agricole	459	0	0	0	459
Credit Suisse AG	880	0	0	0	880
Deutsche Bank	1,599	0	0	0	1,599
FedEx	26	0	0	0	26
Goldman Sachs	445	0	0	0	445
Google/YouTube	34	0	0	0	34
Grand River Enterprises Six Nations	0	0	50	0	50
Habib Bank	225	0	0	0	225
Intesa SanPaolo	235	0	0	0	235
Lockton Affinity	7	0	0	0	7
Mashreqbank	40	33	33	34	140
Mega Bank	180	0	0	0	180
MetLife Parties	70	0	0	0	70
Morgan Stanley	150	0	0	0	150
MUFG Bank	33	0	0	0	33
Nationstar Mortgage	5	0	0	0	5
New Day	1	0	0	0	1
Ocwen Financial	100	0	0	0	100
Oscar Insurance Company	1	0	0	0	1
PHH Mortgage	28	0	0	0	28
PricewaterhouseCoopers LLP	25	0	0	0	25
Promontory	15	0	0	0	15
RBS Financial Products Inc.	100	0	0	0	100
Robinhood Crypto	0	0	30	0	30
Société Générale SA	498	0	0	0	498
Standard Chartered Bank	662	0	0	0	662
Unicredit	506	0	0	0	506
UBS	41	0	0	0	41
Volkswagen	65	0	0	0	65
Wells Fargo	65	0	0	0	65
Western Union	60	0	0	0	60
William Penn	6	0	0	0	6
Other Settlements	1	0	0	0	1

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

GENERAL FUND SUMMARY OF RECEIPTS AND USE/TRANSFER OF FUNDS FROM EXTRAORDINARY MONETARY SETTLEMENTS BETWEEN REGULATORS AND FINANCIAL INSTITUTIONS (millions of dollars)								
	FYs							Total
	2015 - 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	
Opening Settlement Balance in General Fund	0	2,083	1,837	1,544	716	157	2	0
Receipt of Extraordinary Monetary Settlements	13,350	68	113	34	0	0	0	13,565
Use/Transfer of Funds	11,267	314	406	862	559	155	2	13,565
Capital Purposes:	6,006	246	193	829	559	155	2	7,990
Dedicated Infrastructure Investment Fund (DIIF)	4,643	235	676	1,086	524	146	0	7,310
Environmental Protection Fund	120	0	0	0	0	0	0	120
Mass Transit	76	5	3	1	0	0	0	85
Healthcare	167	6	14	17	10	9	2	225
Clean Water Grants	0	0	0	225	25	0	0	250
Javits Center Expansion	1,000	0	0	0	0	0	0	1,000
Bond Proceed Receipts for Javits Center Expansion	0	0	(500)	(500)	0	0	0	(1,000)
Other Purposes:	3,128	0	103	0	0	0	0	3,231
Audit Disallowance - Federal Settlement	850	0	0	0	0	0	0	850
CSX Litigation Payment	76	0	0	0	0	0	0	76
Financial Plan - General Fund Operating Purposes	1,807	0	100	0	0	0	0	1,907
Mass Transit Operating	10	0	0	0	0	0	0	10
MTA Operating Aid	194	0	0	0	0	0	0	194
Department of Law - Litigation Services Operations	186	0	3	0	0	0	0	189
OASAS Chemical Dependence Program	5	0	0	0	0	0	0	5
Reservation of Funds:	2,133	68	110	33	0	0	0	2,344
Rainy Day Reserves	488	0	0	0	0	0	0	488
Reserve for Economic Uncertainties	1,490	68	110	33	0	0	0	1,701
Reserve for Retroactive Labor Agreements	155	0	0	0	0	0	0	155
Closing Settlement Balance in General Fund	2,083	1,837	1,544	716	157	2	0	0

Since 2015, the State anticipates receiving a total of \$13.6 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. These expenses are expected to be reimbursed from bond proceeds in FY 2023 and FY 2024.

Note 11 – Gaming Receipts

GAMING RECEIPTS (millions of dollars)						
	FY 2022 Actuals	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
TOTAL RECEIPTS	4,790	4,545	4,600	4,611	4,618	4,663
Education	4,102	4,253	4,329	4,340	4,347	4,384
Traditional Lottery	2,601	2,547	2,561	2,561	2,561	2,561
VLT Gaming	1,002	990	991	989	989	989
Mobile Sports Wagering	357	576	635	648	655	659
Commercial Gaming (School Aid)	135	134	136	136	136	169
Interactive Fantasy Sports	7	6	6	6	6	6
All Other	688	292	271	271	271	279
Tribal State Compact	650	247	226	226	226	226
Commercial Gaming (Local)	34	34	34	34	34	42
Mobile Sports Wagering (Youth Sports)	2	5	5	5	5	5
Mobile Sports Wagering (Problem Gambling)	2	6	6	6	6	6

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

FY 2023 education gaming receipts are projected to increase from FY 2022, primarily due to a large increase in non-license fee mobile sports wagering receipts, which is the result of the market experiencing its first full year of operations. This is slightly offset by a small decline in traditional lottery receipts. Rivers, Resorts World Catskills, and del Lago casinos successfully petitioned for a lower slot tax rate for FY 2022 through FY 2026, whereas Tioga was granted a lower slot tax rate for FY 2022 only, which was paid out retroactively during FY 2023.

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

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

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

Note 12 - List of Health Care Asset Sales and Conversions

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

Fidelis - Centene Asset Sale

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

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

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

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

CVS - Aetna Acquisition

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

Cigna - Express Scripts

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

Affinity - Molina Healthcare

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

Note 13 - Restatement of FY 2022 Opening Fund Balance

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

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



GLOSSARY OF ACRONYMS

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

EANS	Emergency Assistance for Nonpublic Schools
ECEP	Employer Compensation Expense Program
eFMAP	Enhanced Federal Medical Assistance Percentage
EI	Early Intervention
EP	Essential Plan
EPF	Environmental Protection Fund
EPIC	Elderly Pharmaceutical Insurance Coverage
ERAP	Emergency Rental Assistance Program
ERS	Employees' Retirement System
ESEA	Elementary and Secondary Education Act
ESD	Empire State Development
ESG	Environmental, Social and Governance
ESSER	Elementary and Secondary School Emergency Relief Fund
ESSHI	Empire State Supportive Housing Initiative
FEMA	Federal Emergency Management Agency
FFCRA	Families First Coronavirus Response Act
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
FPG	Fortis Property Group
FRB	Financial Restructuring Board
FTE	Full-Time Equivalent
FY	Fiscal Year
GAAP	Generally Accepted Accounting Principles
GASB	Governmental Accounting Standards Board
GASBS	Governmental Accounting Standards Board Statement
GDP	Gross Domestic Product
GEER	Governor's Emergency Education Relief
GLIP	Group Life Insurance Plan
GPHW	General Public Health Work
GSCs	General State Charges
GSEU	Graduate Student Employees Union
GSI	General Salary Increases
HCBS	Home and Community-Based Services
HCRA	Health Care Reform Act
HCTF	Health Care Transformation Fund
HEAP	Home Energy Assistance Program
HESC	Higher Education Services Corporation
HFNY	Healthy Families New York
HMO	Health Maintenance Organization
HPNAP	Hunger Prevention and Nutrition Assistance Program
HUT	Highway Use Tax
ICR	Institutional Cost Reports
IDEA	Individuals with Disabilities Education Act
IGT	Intergovernmental Transfers
IJA	Infrastructure Investment and Jobs Act
IPCC	Intergovernmental Panel on Climate Change of the United Nations
IRA	Inflation Reduction Act
IRS	Internal Revenue Service
IT	Information Technology
ITS	Information Technology Services
JOLTS	Job Openings and Labor Turnover Survey
JSOC	Joint Security Operations Center

LFY	Local Fiscal Year
LICH	Long Island College Hospital
LLC	Limited Liability Company
LTSS	Long Term Service and Support
LWA	Lost Wages Assistance
M/C	Management Confidential
MCTD	Metropolitan Commuter Transportation District
MHSF	Mental Hygiene Stabilization Fund
MLF	Municipal Liquidity Facility
MOE	Maintenance of Effort
MRT	Medicaid Redesign Team
MRT II	Medicaid Redesign Team II
MSA	Master Settlement Agreement
MTA	Metropolitan Transportation Authority
MTOAF	Mass Transportation Operating Assistance Fund
NANY	Nurses Across New York
NIPAs	National Income and Product Accounts
NMS	New Medical Site
NPS	Non-Personal Service
NYC	New York City
NYHER	New York Health Equity Reform
NYS	New York State
NYSCOPBA	New York State Correctional Officers and Police Benevolent Association
NYSHIP	New York State Health Insurance Program
NYSLRS	New York State and Local Retirement System
NYSOH	New York State of Health
NYSPIA	New York State Police Investigators Association
NYSTA	New York State Thruway Authority
NYSTPBA	Police Benevolent Association of the New York State Troopers
NYU	New York University
OAG	Office of the Attorney General
OASAS	Office of Addiction Services and Supports
OCFS	Office of Children and Family Services
OMH	Office of Mental Health
OPEB	Other Post-Employment Benefits
OPWDD	Office for People with Developmental Disabilities
ORP	Optional Retirement Program
OSC	Office of the State Comptroller
OTDA	Office of Temporary and Disability Assistance
PAYGO	Pay-As-You-Go
PBANYS	Police Benevolent Association of New York State
PBT	Petroleum Business Tax
PEF	Public Employees Federation
PFRS	Police and Fire Retirement System
PHE	Public Health Emergency
PIGI	Personal Income Growth Index
PILOT	Payments in Lieu of Taxes
PIT	Personal Income Tax
PMT	Payroll Mobility Tax
PPE	Personal Protective Equipment
PPO	Preferred Provider Organization
PS	Personal Service
PTET	Pass-Through Entity Tax
QCEW	Quarterly Census of Employment and Wages



GLOSSARY OF ACRONYMS

RBS	RBS Financial Products Inc. (formally Greenwich Capital Financial Products, Inc.)
RBTF	Revenue Bond Tax Fund
RFP	Request for Proposals
RHBTF	Retiree Health Benefit Trust Fund
RHC	Robinhood Crypto, LLC
RHY	Runaway Homeless Youth
RSSL	Retirement and Social Security Law
SALT	State and Local Tax
SED	State Education Department
SFE	State Funds Equivalent
SFY	State Fiscal Year (April 1 Through March 31)
SHIN-NY	Statewide Health Information Network for New York
SNAP	Supplemental Nutrition Assistance Program
SOFA	State Office for the Aging
SSI	Supplemental Security Income
STAR	School Tax Relief
STEM	Science, Technology, Engineering, and Math
STIP	Short-Term Investment Pool
SUNY	State University of New York
SY	School Year (July 1 through June 30)
TANF	Temporary Assistance for Needy Families
TAP	Tuition Assistance Program
TCJA	Tax Cuts and Jobs Act of 2017
TRS	Teachers' Retirement System
TY	Tax Year (January 1 Through December 31)
UBS	UBS Securities LLC and UBS Real Estate Securities Inc.
UI	Unemployment Insurance
U.S.	United States
UUP	United University Professions
VDC	Voluntary Defined Contribution
VLT	Video Lottery Terminal



FINANCIAL PLAN TABLES

General Fund – Total Budget

Financial Plan, Annual Change from FY 2022 to FY 2023.....	T-1
Financial Plan Projections FY 2023 through FY 2027	T-2
FY 2023	T-3
FY 2024	T-4
FY 2025	T-5
FY 2026	T-6
FY 2027	T-7

General Fund – Revenue Detail (Excluding Transfers)

Financial Plan Projections FY 2023 through FY 2027	T-8
Financial Plan, Annual Change from FY 2022 to FY 2023.....	T-9

State Operating Funds Budget

FY 2022	T-10
FY 2023	T-11
FY 2024	T-12
FY 2025	T-13
FY 2026	T-14
FY 2027	T-15
Annual Change from FY 2022 to FY 2023	T-16

All Governmental Funds – Total Budget

FY 2022	T-17
FY 2023	T-18
FY 2024	T-19
FY 2025	T-20
FY 2026	T-21
FY 2027	T-22
Annual Change from FY 2022 to FY 2023	T-23

All Governmental Funds – Revenue Detail

FY 2022	T-24
FY 2023	T-25
FY 2024	T-26
FY 2025	T-27
FY 2026	T-28
FY 2027	T-29
Annual Change from FY 2022 to FY 2023	T-30

Special Revenue Funds

FY 2022	T-31
FY 2023	T-32
FY 2024	T-33
FY 2025	T-34
FY 2026	T-35
FY 2027	T-36
Annual Change from FY 2022 to FY 2023	T-37
Receipts Detail, FY 2023 through FY 2027	T-38
Receipts Detail, Annual Change from FY 2022 to FY 2023	T-39

Capital Budget

FY 2022	T-40
FY 2023	T-41
FY 2024	T-42
FY 2025	T-43
FY 2026	T-44
FY 2027	T-45
Annual Change from FY 2022 to FY 2023	T-46
Receipts Detail, FY 2023 through FY 2027	T-47
Receipts Detail, Annual Change from FY 2022 to FY 2023	T-47
Off Budget Capital Spending, FY 2022 through FY 2027	T-48

Debt Service Funds – Revenue Detail

Projections FY 2023 through FY 2027	T-49
Annual Change from FY 2022 to FY 2023	T-49

State Funds – Total Budget

FY 2022	T-50
FY 2023	T-51
FY 2024	T-52
FY 2025	T-53
FY 2026	T-54
FY 2027	T-55
Annual Change from FY 2022 to FY 2023	T-56

Cash Flow – FY 2022 Actuals

General Fund.....	T-57
State Operating Funds.....	T-58
All Governmental Funds.....	T-59
Special Revenue Funds - Total.....	T-60
Special Revenue Funds - State	T-61
Special Revenue Funds - Federal.....	T-62
Debt Service Funds	T-63
Capital Projects Funds - Total.....	T-64
Capital Projects Funds - State.....	T-65
Capital Projects Funds - Federal.....	T-66
State Funds.....	T-67

Cash Flow – FY 2023 Monthly Projections

General Fund.....	T-68
State Operating Funds.....	T-69
All Governmental Funds.....	T-70
Special Revenue Funds - Total.....	T-71
Special Revenue Funds - State	T-72
Special Revenue Funds - Federal.....	T-73
Debt Service Funds	T-74
Capital Projects Funds - Total.....	T-75
Capital Projects Funds - State.....	T-76
Capital Projects Funds - Federal.....	T-77
State Funds.....	T-78

Health Care Reform Act Resources Fund

Projections FY 2023 (Change from First Quarter).....	T-79
Projections FY 2023 through FY 2027	T-80
Annual Change from FY 2022 to FY 2023	T-80
FY 2022 Monthly Cash Actuals.....	T-81
FY 2023 Monthly Cash Flow Projections	T-81

Proprietary and Fiduciary Funds (FY 2022 through FY 2027)
T-82

Workforce Summary Report (FY 2021 through FY 2023)

General Fund	T-83
State Operating Funds.....	T-85
State Funds	T-87
All Funds	T-89
Special Revenue Fund - Other	T-91
Special Revenue Fund - Federal.....	T-93
Capital Projects Fund - Other.....	T-94
Capital Projects Fund - Federal.....	T-95
Enterprise Fund	T-96
Internal Service Fund	T-97
Agency Trust Fund	T-98
Pension Trust Fund.....	T-99
Private Purpose Trust Fund.....	T-100

Spending Detail by Agency (FY 2022 through FY 2027)

General Fund – Total (Agency Detail Excluding Transfers).....	T-101
General Fund – Total	T-107
General Fund – Local Assistance	T-109
General Fund – State Operations.....	T-111
General Fund – Personal Service	T-113
General Fund – Non-personal Service.....	T-115
General Fund – General State Charges.....	T-117
State Operating Funds – Total (Agency Detail)	T-118
State Operating Funds – Total	T-125
State Operating Funds – Local Assistance	T-127
State Operating Funds – State Operations.....	T-129
State Operating Funds – Personal Service	T-131
State Operating Funds – Non-personal Service.....	T-133
State Operating Funds – General State Charges.....	T-135
Capital Projects Funds – Total.....	T-137
All Governmental Funds – Total (Agency Detail).....	T-139
All Governmental Funds – Total.....	T-147
All Governmental Funds – Local Assistance	T-149
All Governmental Funds – State Operations.....	T-151
All Governmental Funds – Personal Service	T-153
All Governmental Funds – Non-personal Service.....	T-155
All Governmental Funds – General State Charges.....	T-157

All Governmental Funds – Capital Projects	T-159
State Funds – Total.....	T-161
State Funds – Local Assistance	T-163
State Funds – State Operations.....	T-165
State Funds – Personal Service	T-167
State Funds – Non-personal Service.....	T-169
State Funds – General State Charges.....	T-171
State Funds – Capital Projects	T-173
Special Revenue State Funds – Local Assistance	T-175
Special Revenue State Funds – Personal Service	T-176
Special Revenue State Funds – Non-personal Service.....	T-178
Special Revenue State Funds – General State Charges.....	T-180
Special Revenue Federal Funds – Local Assistance.....	T-182
Special Revenue Federal Funds – Personal Service	T-183
Special Revenue Federal Funds – Non-personal Service	T-185
Special Revenue Federal Funds – General State Charges	T-187
General Fund Transfers (FY 2022 through FY 2027)	
General Fund Transfers from Other Funds.....	T-189
General Fund Transfers to Other Funds.....	T-191
FY 2023 Cash Basis Combining Statement	
General Fund.....	T-192
Special Revenue Funds.....	T-193
Special Revenue Other Funds Detail by Account.....	T-196
Miscellaneous Special Revenue Fund (339) Detail by Account.....	T-201
Capital Projects Funds.....	T-207
Debt Service Funds	T-209
Internal Services.....	T-210
Enterprise	T-211
Debt Tables	T-212

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

	<u>FY 2022</u> <u>Actuals</u>	<u>FY 2023</u> <u>Projected</u>	<u>Annual</u> <u>\$ Change</u>	<u>Annual</u> <u>% Change</u>
Opening Fund Balance	9,161	33,053	23,892	260.8%
Receipts:				
Taxes:				
Personal Income Tax	33,464	22,646	(10,818)	-32.3%
Consumption/Use Taxes	4,721	7,029	2,308	48.9%
Business Taxes	16,697	17,357	660	4.0%
Other Taxes	1,407	1,682	275	19.5%
Miscellaneous Receipts	2,325	2,195	(130)	-5.6%
Federal Receipts	4,500	2,350	(2,150)	-47.8%
Transfers from Other Funds:				
PIT in Excess of Revenue Bond Debt Service	26,055	18,598	(7,457)	-28.6%
PTET in Excess of Revenue Bond Debt Service	8,215	7,499	(716)	-8.7%
ECEP in Excess of Revenue Bond Debt Service	0	7	7	0.0%
Sales Tax in Excess of LGAC Bond Debt Service	4,121	2,198	(1,923)	-46.7%
Sales Tax in Excess of Revenue Bond Debt Service	5,572	7,344	1,772	31.8%
Real Estate Taxes in Excess of CW/CA Debt Service	1,479	1,157	(322)	-21.8%
All Other	4,254	(430)	(4,684)	-110.1%
Total Receipts	112,810	89,632	(23,178)	-20.5%
Disbursements:				
Local Assistance	58,384	65,114	6,730	11.5%
State Operations:				
Personal Service	8,063	10,481	2,418	30.0%
Non-Personal Service	3,675	2,763	(912)	-24.8%
General State Charges	8,983	8,666	(317)	-3.5%
Transfers to Other Funds:				
Debt Service	340	290	(50)	-14.7%
Capital Projects	6,818	4,358	(2,460)	-36.1%
SUNY Operations	1,385	1,508	123	8.9%
Other Purposes	1,270	2,001	731	57.6%
Total Disbursements	88,918	95,181	6,263	7.0%
Excess (Deficiency) of Receipts Over Disbursements	23,892	(5,549)	(29,441)	-123.2%
Closing Fund Balance	33,053	27,504	(5,549)	-16.8%
Statutory Reserves				
Tax Stabilization Reserve	1,435	1,632	197	
Rainy Day Reserve	1,884	4,836	2,952	
Contingency Reserve	21	21	0	
Community Projects	26	21	(5)	
Reserved For				
Timing of PTET/PIT Credits	16,430	6,342	(10,088)	
Pandemic Assistance	2,000	0	(2,000)	
Undesignated Fund Balance	2,980	3,341	361	
Debt Management	500	1,355	855	
Labor Settlements/Agency Operations	275	765	490	
Economic Uncertainties	5,665	7,647	1,982	
Extraordinary Monetary Settlements	1,837	1,544	(293)	

CASH FINANCIAL PLAN
GENERAL FUND
(millions of dollars)

	<u>FY 2023</u> <u>Projected</u>	<u>FY 2024</u> <u>Projected</u>	<u>FY 2025</u> <u>Projected</u>	<u>FY 2026</u> <u>Projected</u>	<u>FY 2027</u> <u>Projected</u>
Receipts:					
Taxes:					
Personal Income Tax	22,646	28,134	29,102	31,265	37,870
Consumption/Use Taxes	7,029	9,526	9,696	9,922	10,128
Business Taxes	17,357	16,424	16,632	14,929	8,831
Other Taxes	1,682	1,414	1,473	1,539	1,601
Miscellaneous Receipts	2,195	1,814	1,842	1,879	1,914
Federal Receipts	2,350	2,250	3,645	0	0
Transfers from Other Funds:					
PIT in Excess of Revenue Bond Debt Service	18,598	26,759	28,279	29,340	36,093
PTET in Excess of Revenue Bond Debt Service	7,499	7,928	8,277	6,617	(50)
ECEP in Excess of Revenue Bond Debt Service	7	7	8	8	(1)
Sales Tax in Excess of LGAC Bond Debt Service	2,198	0	0	0	0
Sales Tax in Excess of Revenue Bond Debt Service	7,344	7,523	7,527	7,620	7,689
Real Estate Taxes in Excess of CW/CA Debt Service	1,157	1,077	1,159	1,243	1,334
All Other	(430)	1,892	1,928	2,007	1,887
Total Receipts	<u>89,632</u>	<u>104,748</u>	<u>109,568</u>	<u>106,369</u>	<u>107,296</u>
Disbursements:					
Local Assistance	65,114	71,991	76,742	79,712	82,597
State Operations:					
Personal Service	10,481	10,302	10,376	10,474	10,543
Non-Personal Service	2,763	3,051	3,258	3,533	3,570
General State Charges	8,666	9,397	10,591	11,901	13,294
Transfers to Other Funds:					
Debt Service	290	253	311	332	373
Capital Projects	4,358	6,288	5,949	3,196	2,627
SUNY Operations	1,508	1,499	1,482	1,482	1,482
Other Purposes	2,001	1,883	1,392	1,376	1,390
Total Disbursements	<u>95,181</u>	<u>104,664</u>	<u>110,101</u>	<u>112,006</u>	<u>115,876</u>
Use (Reservation) of Fund Balance:					
Community Projects	5	3	0	0	0
Debt Management	(855)	(81)	576	860	0
Economic Uncertainties	(1,982)	860	569	3,514	2,627
Extraordinary Monetary Settlements	293	828	559	155	2
Labor Settlements/Agency Operations	(490)	(1,000)	(1,450)	(1,450)	(1,450)
Pandemic Assistance	2,000	0	0	0	0
Rainy Day Reserve	(2,952)	(3,101)	(3,276)	(3,344)	(2,547)
Tax Stabilization Reserve	(197)	(207)	(218)	(170)	(80)
Timing of PTET/PIT Credits	10,088	(358)	(101)	2,761	4,040
Undesignated Fund Balance	(361)	2,824	375	0	0
Total Use (Reservation) of Fund Balance	<u>5,549</u>	<u>(232)</u>	<u>(2,966)</u>	<u>2,326</u>	<u>2,592</u>
Excess (Deficiency) of Receipts and Use (Reservation) of Fund Balance Over Disbursements	<u>0</u>	<u>(148)</u>	<u>(3,499)</u>	<u>(3,311)</u>	<u>(5,988)</u>

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

	FY 2023 First Quarter	Change	FY 2023 Mid-Year
Receipts:			
Taxes:			
Personal Income Tax	22,396	250	22,646
Consumption/Use Taxes	7,062	(33)	7,029
Business Taxes	17,257	100	17,357
Other Taxes	1,372	310	1,682
Miscellaneous Receipts	1,768	427	2,195
Federal Receipts	2,350	0	2,350
Transfers from Other Funds:			
PIT in Excess of Revenue Bond Debt Service	18,348	250	18,598
PTET in Excess of Revenue Bond Debt Service	7,499	0	7,499
ECEP in Excess of Revenue Bond Debt Service	7	0	7
Sales Tax in Excess of LGAC Bond Debt Service	2,163	35	2,198
Sales Tax in Excess of Revenue Bond Debt Service	7,346	(2)	7,344
Real Estate Taxes in Excess of CW/CA Debt Service	1,157	0	1,157
All Other	1,646	(2,076)	(430)
Total Receipts	90,371	(739)	89,632
Disbursements:			
Local Assistance	66,027	(913)	65,114
State Operations:			
Personal Service	10,428	53	10,481
Non-Personal Service	2,736	27	2,763
General State Charges	8,666	0	8,666
Transfers to Other Funds:			
Debt Service	290	0	290
Capital Projects	4,348	10	4,358
SUNY Operations	1,508	0	1,508
Other Purposes	1,994	7	2,001
Total Disbursements	95,997	(816)	95,181
Use (Reservation) of Fund Balance:			
Community Projects	5	0	5
Debt Management	(855)	0	(855)
Economic Uncertainties	(1,905)	(77)	(1,982)
Extraordinary Monetary Settlements	293	0	293
Labor Settlements/Agency Operations	(490)	0	(490)
Pandemic Assistance	2,000	0	2,000
Rainy Day Reserve	(2,952)	0	(2,952)
Tax Stabilization Reserve	(197)	0	(197)
Timing of PTET/PIT Credits	10,088	0	10,088
Undesignated Fund Balance	(361)	0	(361)
Total Use (Reservation) of Fund Balance	5,626	(77)	5,549
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</u> <u>First Quarter</u>	<u>Change</u>	<u>FY 2024</u> <u>Mid-Year</u>
Receipts:			
Taxes:			
Personal Income Tax	28,134	0	28,134
Consumption/Use Taxes	9,526	0	9,526
Business Taxes	16,274	150	16,424
Other Taxes	1,414	0	1,414
Miscellaneous Receipts	1,814	0	1,814
Federal Receipts	2,250	0	2,250
Transfers from Other Funds:			
PIT in Excess of Revenue Bond Debt Service	26,759	0	26,759
PTET in Excess of Revenue Bond Debt Service	7,928	0	7,928
ECEP in Excess of Revenue Bond Debt Service	7	0	7
Sales Tax in Excess of LGAC Bond Debt Service	0	0	0
Sales Tax in Excess of Revenue Bond Debt Service	7,523	0	7,523
Real Estate Taxes in Excess of CW/CA Debt Service	1,077	0	1,077
All Other	1,892	0	1,892
Total Receipts	<u>104,598</u>	<u>150</u>	<u>104,748</u>
Disbursements:			
Local Assistance	72,040	(49)	71,991
State Operations:			
Personal Service	10,276	26	10,302
Non-Personal Service	3,040	11	3,051
General State Charges	9,397	0	9,397
Transfers to Other Funds:			
Debt Service	253	0	253
Capital Projects	6,288	0	6,288
SUNY Operations	1,499	0	1,499
Other Purposes	1,883	0	1,883
Total Disbursements	<u>104,676</u>	<u>(12)</u>	<u>104,664</u>
Use (Reservation) of Fund Balance:			
Community Projects	3	0	3
Debt Management	(81)	0	(81)
Economic Uncertainties	860	0	860
Extraordinary Monetary Settlements	828	0	828
Labor Settlements/Agency Operations	(1,000)	0	(1,000)
Rainy Day Reserve	(3,101)	0	(3,101)
Tax Stabilization Reserve	(207)	0	(207)
Timing of PTET/PIT Credits	(358)	0	(358)
Undesignated Fund Balance	2,824	0	2,824
Total Use (Reservation) of Fund Balance	<u>(232)</u>	<u>0</u>	<u>(232)</u>
Excess (Deficiency) of Receipts and Use (Reservation) of Fund Balance Over Disbursements	<u>(310)</u>	<u>162</u>	<u>(148)</u>

CASH FINANCIAL PLAN
GENERAL FUND
(millions of dollars)

	<u>FY 2025</u> <u>First Quarter</u>	<u>Change</u>	<u>FY 2025</u> <u>Mid-Year</u>
Receipts:			
Taxes:			
Personal Income Tax	29,102	0	29,102
Consumption/Use Taxes	9,696	0	9,696
Business Taxes	16,482	150	16,632
Other Taxes	1,473	0	1,473
Miscellaneous Receipts	1,842	0	1,842
Federal Receipts	3,645	0	3,645
Transfers from Other Funds:			
PIT in Excess of Revenue Bond Debt Service	28,279	0	28,279
PTET in Excess of Revenue Bond Debt Service	8,277	0	8,277
ECEP in Excess of Revenue Bond Debt Service	8	0	8
Sales Tax in Excess of LGAC Bond Debt Service	0	0	0
Sales Tax in Excess of Revenue Bond Debt Service	7,527	0	7,527
Real Estate Taxes in Excess of CW/CA Debt Service	1,159	0	1,159
All Other	1,928	0	1,928
Total Receipts	<u>109,418</u>	<u>150</u>	<u>109,568</u>
Disbursements:			
Local Assistance	76,715	27	76,742
State Operations:			
Personal Service	10,350	26	10,376
Non-Personal Service	3,249	9	3,258
General State Charges	10,591	0	10,591
Transfers to Other Funds:			
Debt Service	311	0	311
Capital Projects	5,949	0	5,949
SUNY Operations	1,482	0	1,482
Other Purposes	1,392	0	1,392
Total Disbursements	<u>110,039</u>	<u>62</u>	<u>110,101</u>
Use (Reservation) of Fund Balance:			
Community Projects	0	0	0
Debt Management	576	0	576
Economic Uncertainties	569	0	569
Extraordinary Monetary Settlements	559	0	559
Labor Settlements/Agency Operations	(1,450)	0	(1,450)
Rainy Day Reserve	(3,276)	0	(3,276)
Tax Stabilization Reserve	(218)	0	(218)
Timing of PTET/PIT Credits	(101)	0	(101)
Undesignated Fund Balance	375	0	375
Total Use (Reservation) of Fund Balance	<u>(2,966)</u>	<u>0</u>	<u>(2,966)</u>
Excess (Deficiency) of Receipts and Use (Reservation) of Fund Balance Over Disbursements	<u>(3,587)</u>	<u>88</u>	<u>(3,499)</u>

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

	<u>FY 2026 First Quarter</u>	<u>Change</u>	<u>FY 2026 Mid-Year</u>
Receipts:			
Taxes:			
Personal Income Tax	31,265	0	31,265
Consumption/Use Taxes	9,922	0	9,922
Business Taxes	14,779	150	14,929
Other Taxes	1,539	0	1,539
Miscellaneous Receipts	1,879	0	1,879
Transfers from Other Funds:			
PIT in Excess of Revenue Bond Debt Service	29,340	0	29,340
PTET in Excess of Revenue Bond Debt Service	6,617	0	6,617
ECEP in Excess of Revenue Bond Debt Service	8	0	8
Sales Tax in Excess of LGAC Bond Debt Service	0	0	0
Sales Tax in Excess of Revenue Bond Debt Service	7,620	0	7,620
Real Estate Taxes in Excess of CW/CA Debt Service	1,243	0	1,243
All Other	2,007	0	2,007
Total Receipts	<u>106,219</u>	<u>150</u>	<u>106,369</u>
Disbursements:			
Local Assistance	79,833	(121)	79,712
State Operations:			
Personal Service	10,447	27	10,474
Non-Personal Service	3,524	9	3,533
General State Charges	11,901	0	11,901
Transfers to Other Funds:			
Debt Service	332	0	332
Capital Projects	3,196	0	3,196
SUNY Operations	1,482	0	1,482
Other Purposes	1,376	0	1,376
Total Disbursements	<u>112,091</u>	<u>(85)</u>	<u>112,006</u>
Use (Reservation) of Fund Balance:			
Community Projects	0	0	0
Debt Management	860	0	860
Economic Uncertainties	3,514	0	3,514
Extraordinary Monetary Settlements	155	0	155
Labor Settlements/Agency Operations	(1,450)	0	(1,450)
Rainy Day Reserve	(3,344)	0	(3,344)
Tax Stabilization Reserve	(170)	0	(170)
Timing of PTET/PIT Credits	2,761	0	2,761
Total Use (Reservation) of Fund Balance	<u>2,326</u>	<u>0</u>	<u>2,326</u>
Excess (Deficiency) of Receipts and Use (Reservation) of Fund Balance Over Disbursements	<u>(3,546)</u>	<u>235</u>	<u>(3,311)</u>

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

	<u>FY 2027 First Quarter</u>	<u>Change</u>	<u>FY 2027 Mid-Year</u>
Receipts:			
Taxes:			
Personal Income Tax	37,870	0	37,870
Consumption/Use Taxes	10,128	0	10,128
Business Taxes	8,681	150	8,831
Other Taxes	1,601	0	1,601
Miscellaneous Receipts	1,914	0	1,914
Transfers from Other Funds:			
PIT in Excess of Revenue Bond Debt Service	36,093	0	36,093
PTET in Excess of Revenue Bond Debt Service	(50)	0	(50)
ECEP in Excess of Revenue Bond Debt Service	(1)	0	(1)
Sales Tax in Excess of LGAC Bond Debt Service	0	0	0
Sales Tax in Excess of Revenue Bond Debt Service	7,689	0	7,689
Real Estate Taxes in Excess of CW/CA Debt Service	1,334	0	1,334
All Other	1,887	0	1,887
Total Receipts	<u>107,146</u>	<u>150</u>	<u>107,296</u>
Disbursements:			
Local Assistance	82,710	(113)	82,597
State Operations:			
Personal Service	10,517	26	10,543
Non-Personal Service	3,564	6	3,570
General State Charges	13,294	0	13,294
Transfers to Other Funds:			
Debt Service	373	0	373
Capital Projects	2,627	0	2,627
SUNY Operations	1,482	0	1,482
Other Purposes	1,390	0	1,390
Total Disbursements	<u>115,957</u>	<u>(81)</u>	<u>115,876</u>
Use (Reservation) of Fund Balance:			
Economic Uncertainties	2,627	0	2,627
Extraordinary Monetary Settlements	2	0	2
Labor Settlements/Agency Operations	(1,450)	0	(1,450)
Rainy Day Reserve	(2,547)	0	(2,547)
Tax Stabilization Reserve	(80)	0	(80)
Timing of PTET/PIT Credits	4,040	0	4,040
Total Use (Reservation) of Fund Balance	<u>2,592</u>	<u>0</u>	<u>2,592</u>
Excess (Deficiency) of Receipts and Use (Reservation) of Fund Balance Over Disbursements	<u>(6,219)</u>	<u>231</u>	<u>(5,988)</u>

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

	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
	Projected	Projected	Projected	Projected	Projected
Taxes:					
Withholdings	52,638	54,608	57,418	60,214	63,119
Estimated Payments	16,145	13,953	13,201	14,943	26,078
Final Payments	4,939	4,130	4,231	4,521	4,567
Other Payments	1,733	1,610	1,664	1,720	1,772
Gross Collections	75,455	74,301	76,514	81,398	95,536
State/City Offset	(2,324)	(1,553)	(1,682)	(1,731)	(1,869)
Refunds	(24,181)	(13,038)	(13,400)	(14,000)	(14,844)
Reported Tax Collections	48,950	59,710	61,432	65,667	78,823
STAR (Dedicated Deposits)	(1,831)	(1,723)	(1,616)	(1,568)	(1,541)
RBTf (Dedicated Transfers)	(24,473)	(29,853)	(30,714)	(32,834)	(39,412)
Personal Income Tax	22,646	28,134	29,102	31,265	37,870
Sales and Use Tax	17,253	17,840	18,190	18,652	19,070
Cigarette and Tobacco Taxes	287	287	278	270	262
Vapor Excise Tax	0	0	0	0	0
Motor Fuel Tax	0	0	0	0	0
Alcoholic Beverage Taxes	280	284	287	289	293
Opioid Excise Tax	29	29	29	29	29
Medical Cannabis Excise Tax	0	0	0	0	0
Adult Use Cannabis Tax	0	0	0	0	0
Highway Use Tax	0	0	0	0	0
Auto Rental Tax	0	0	0	0	0
Peer to Peer Car Sharing Tax	2	6	7	8	9
Gross Consumption/Use Taxes	17,851	18,446	18,791	19,248	19,663
LGAC/STBF (Dedicated Transfers)	(10,822)	(8,920)	(9,095)	(9,326)	(9,535)
Consumption/Use Taxes	7,029	9,526	9,696	9,922	10,128
Corporation Franchise Tax	7,053	5,686	5,404	5,260	5,715
Corporation and Utilities Tax	420	375	438	430	434
Insurance Taxes	2,315	2,435	2,514	2,622	2,732
Bank Tax	70	0	0	0	0
Pass Through Entity Tax	14,998	15,856	16,553	13,234	(100)
Petroleum Business Tax	0	0	0	0	0
Gross Business Taxes	24,856	24,352	24,909	21,546	8,781
RBTf (Dedicated Transfers)	(7,499)	(7,928)	(8,277)	(6,617)	50
Business Taxes	17,357	16,424	16,632	14,929	8,831
Estate Tax	1,660	1,392	1,450	1,516	1,586
Real Estate Transfer Tax	1,449	1,366	1,449	1,532	1,623
Employer Compensation Expense Program	14	14	16	16	(1)
Gift Tax	0	0	0	0	0
Real Property Gains Tax	0	0	0	0	0
Pari-Mutuel Taxes	13	13	13	13	13
Other Taxes	2	2	2	2	2
Gross Other Taxes	3,138	2,787	2,930	3,079	3,223
Real Estate Transfer Tax (Dedicated)	(1,449)	(1,366)	(1,449)	(1,532)	(1,623)
RBTf (Dedicated Transfers)	(7)	(7)	(8)	(8)	1
Other Taxes	1,682	1,414	1,473	1,539	1,601
Payroll Tax	0	0	0	0	0
Total Taxes	48,714	55,498	56,903	57,655	58,430
Licenses, Fees, Etc.	529	580	630	630	628
Abandoned Property	450	450	450	450	450
Motor Vehicle Fees	238	238	250	292	331
ABC License Fee	69	71	72	72	70
Reimbursements	70	66	66	66	66
Investment Income	363	10	8	6	6
Extraordinary Settlements	110	33	0	0	0
Other Transactions	366	366	366	363	363
Miscellaneous Receipts	2,195	1,814	1,842	1,879	1,914
Federal Receipts	2,350	2,250	3,645	0	0
Total	53,259	59,562	62,390	59,534	60,344

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

	FY 2022 Actuals	FY 2023 Projected	Annual \$ Change	Annual % Change
Taxes:				
Withholdings	53,328	52,638	(690)	-1.3%
Estimated Payments	21,666	16,145	(5,521)	-25.5%
Final Payments	4,519	4,939	420	9.3%
Other Payments	1,609	1,733	124	7.7%
Gross Collections	81,122	75,455	(5,667)	-7.0%
State/City Offset	(1,122)	(2,324)	(1,202)	-107.1%
Refunds	(9,263)	(24,181)	(14,918)	-161.0%
Reported Tax Collections	70,737	48,950	(21,787)	-30.8%
STAR (Dedicated Deposits)	(1,904)	(1,831)	73	3.8%
RBTF (Dedicated Transfers)	(35,369)	(24,473)	10,896	30.8%
Personal Income Tax	33,464	22,646	(10,818)	-32.3%
Sales and Use Tax	16,491	17,253	762	4.6%
Cigarette and Tobacco Taxes	293	287	(6)	-2.0%
Vapor Excise Tax	0	0	0	0.0%
Motor Fuel Tax	0	0	0	0.0%
Alcoholic Beverage Taxes	277	280	3	1.1%
Opioid Excise Tax	29	29	0	0.0%
Medical Cannabis Excise Tax	0	0	0	0.0%
Adult Use Cannabis Tax	0	0	0	0.0%
Highway Use Tax	0	0	0	0.0%
Auto Rental Tax	0	0	0	0.0%
Peer to Peer Car Sharing Tax	0	2	2	0.0%
Gross Consumption/Use Taxes	17,090	17,851	761	4.5%
LGAC/STBF (Dedicated Transfers)	(12,369)	(10,822)	1,547	12.5%
Consumption/Use Taxes	4,721	7,029	2,308	48.9%
Corporation Franchise Tax	5,818	7,053	1,235	21.2%
Corporation and Utilities Tax	434	420	(14)	-3.2%
Insurance Taxes	2,214	2,315	101	4.6%
Bank Tax	16	70	54	337.5%
Pass Through Entity Tax	16,430	14,998	(1,432)	-8.7%
Petroleum Business Tax	0	0	0	0.0%
Gross Business Taxes	24,912	24,856	(56)	-0.2%
RBTF (Dedicated Transfers)	(8,215)	(7,499)	716	8.7%
Business Taxes	16,697	17,357	660	4.0%
Estate Tax	1,386	1,660	274	19.8%
Real Estate Transfer Tax	1,640	1,449	(191)	-11.6%
Employer Compensation Expense Program	13	14	1	7.7%
Gift Tax	0	0	0	0.0%
Real Property Gains Tax	0	0	0	0.0%
Pari-Mutuel Taxes	13	13	0	0.0%
Other Taxes	1	2	1	100.0%
Gross Other Taxes	3,053	3,138	85	2.8%
Real Estate Transfer Tax (Dedicated)	(1,640)	(1,449)	191	11.6%
RBTF (Dedicated Transfers)	(6)	(7)	(1)	-16.7%
Other Taxes	1,407	1,682	275	19.5%
Payroll Tax	0	0	0	0.0%
Total Taxes	56,289	48,714	(7,575)	-13.5%
Licenses, Fees, Etc.	640	529	(111)	-17.3%
Abandoned Property	568	450	(118)	-20.8%
Motor Vehicle Fees	306	238	(68)	-22.2%
ABC License Fee	70	69	(1)	-1.4%
Reimbursements	241	70	(171)	-71.0%
Investment Income	14	363	349	2492.9%
Extraordinary Settlements	68	110	42	61.8%
Other Transactions	418	366	(52)	-12.4%
Miscellaneous Receipts	2,325	2,195	(130)	-5.6%
Federal Receipts	4,500	2,350	(2,150)	-47.8%
Total	63,114	53,259	(9,855)	-15.6%

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

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

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

	General Fund	State Special Revenue Funds	Debt Service Funds	State Operating Funds Total
Opening Fund Balance	<u>33,053</u>	<u>7,612</u>	<u>102</u>	<u>40,767</u>
Receipts:				
Taxes	48,714	6,414	43,993	99,121
Miscellaneous Receipts	2,195	13,692	382	16,269
Federal Receipts	<u>2,350</u>	<u>(18)</u>	<u>70</u>	<u>2,402</u>
Total Receipts	<u>53,259</u>	<u>20,088</u>	<u>44,445</u>	<u>117,792</u>
Disbursements:				
Local Assistance	65,114	18,334	0	83,448
State Operations:				
Personal Service	10,481	5,060	0	15,541
Non-Personal Service	2,763	2,574	45	5,382
General State Charges	8,666	1,183	0	9,849
Debt Service	0	0	7,612	7,612
Capital Projects	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Disbursements	<u>87,024</u>	<u>27,151</u>	<u>7,657</u>	<u>121,832</u>
Other Financing Sources (Uses):				
Transfers from Other Funds	36,373	3,454	1,688	41,515
Transfers to Other Funds	(8,157)	3,427	(38,477)	(43,207)
Bond and Note Proceeds	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Other Financing Sources (Uses)	<u>28,216</u>	<u>6,881</u>	<u>(36,789)</u>	<u>(1,692)</u>
Excess (Deficiency) of Receipts and Other Financing Sources (Uses) Over Disbursements	<u>(5,549)</u>	<u>(182)</u>	<u>(1)</u>	<u>(5,732)</u>
Closing Fund Balance	<u>27,504</u>	<u>7,430</u>	<u>101</u>	<u>35,035</u>

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

	General Fund	State Special Revenue Funds	Debt Service Funds	State Operating Funds Total
Receipts:				
Taxes	55,498	6,306	47,817	109,621
Miscellaneous Receipts	1,814	14,069	392	16,275
Federal Receipts	2,250	(17)	67	2,300
Total Receipts	59,562	20,358	48,276	128,196
Disbursements:				
Local Assistance	71,991	16,487	0	88,478
State Operations:				
Personal Service	10,302	4,996	0	15,298
Non-Personal Service	3,051	2,480	46	5,577
General State Charges	9,397	1,188	0	10,585
Debt Service	0	0	4,904	4,904
Capital Projects	0	0	0	0
Total Disbursements	94,741	25,151	4,950	124,842
Other Financing Sources (Uses):				
Transfers from Other Funds	45,186	3,335	1,629	50,150
Transfers to Other Funds	(9,923)	1,170	(44,941)	(53,694)
Bond and Note Proceeds	0	0	0	0
Net Other Financing Sources (Uses)	35,263	4,505	(43,312)	(3,544)
Use (Reservation) of Fund Balance:				
Community Projects	3	0	0	3
Debt Management	(81)	0	0	(81)
Economic Uncertainties	860	0	0	860
Extraordinary Monetary Settlements	828	0	0	828
Labor Settlements/Agency Operations	(1,000)	0	0	(1,000)
Rainy Day Reserve	(3,101)	0	0	(3,101)
Tax Stabilization Reserve	(207)	0	0	(207)
Timing of PTET/PIT Credits	(358)	0	0	(358)
Undesignated Fund Balance	2,824	0	0	2,824
Total Use (Reservation) of Fund Balance	(232)	0	0	(232)
Excess (Deficiency) of Receipts and Use (Reservation) of Fund Balance Over Disbursements	(148)	(288)	14	(422)

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

	<u>General Fund</u>	<u>State Special Revenue Funds</u>	<u>Debt Service Funds</u>	<u>State Operating Funds Total</u>
Receipts:				
Taxes	56,903	6,208	49,286	112,397
Miscellaneous Receipts	1,842	13,379	396	15,617
Federal Receipts	3,645	(17)	62	3,690
Total Receipts	62,390	19,570	49,744	131,704
Disbursements:				
Local Assistance	76,742	15,327	0	92,069
State Operations:				
Personal Service	10,376	5,035	0	15,411
Non-Personal Service	3,258	2,480	46	5,784
General State Charges	10,591	1,203	0	11,794
Debt Service	0	0	4,470	4,470
Capital Projects	0	0	0	0
Total Disbursements	100,967	24,045	4,516	129,528
Other Financing Sources (Uses):				
Transfers from Other Funds	47,178	2,830	1,666	51,674
Transfers to Other Funds	(9,134)	1,278	(46,883)	(54,739)
Bond and Note Proceeds	0	0	0	0
Net Other Financing Sources (Uses)	38,044	4,108	(45,217)	(3,065)
Use (Reservation) of Fund Balance:				
Debt Management	576	0	0	576
Economic Uncertainties	569	0	0	569
Extraordinary Monetary Settlements	559	0	0	559
Labor Settlements/Agency Operations	(1,450)	0	0	(1,450)
Rainy Day Reserve	(3,276)	0	0	(3,276)
Tax Stabilization Reserve	(218)	0	0	(218)
Timing of PTET/PIT Credits	(101)	0	0	(101)
Undesignated Fund Balance	375	0	0	375
Total Use (Reservation) of Fund Balance	(2,966)	0	0	(2,966)
Excess (Deficiency) of Receipts and Use (Reservation) of Fund Balance Over Disbursements	(3,499)	(367)	11	(3,855)

**CASH FINANCIAL PLAN
STATE OPERATING FUNDS
FY 2026
(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	57,655	6,269	50,060	113,984
Miscellaneous Receipts	1,879	14,205	387	16,471
Federal Receipts	0	(17)	58	41
Total Receipts	59,534	20,457	50,505	130,496
Disbursements:				
Local Assistance	79,712	15,975	0	95,687
State Operations:				
Personal Service	10,474	5,079	0	15,553
Non-Personal Service	3,533	2,522	46	6,101
General State Charges	11,901	1,220	0	13,121
Debt Service	0	0	5,638	5,638
Capital Projects	0	0	0	0
Total Disbursements	105,620	24,796	5,684	136,100
Other Financing Sources (Uses):				
Transfers from Other Funds	46,835	2,796	1,652	51,283
Transfers to Other Funds	(6,386)	1,281	(46,446)	(51,551)
Bond and Note Proceeds	0	0	0	0
Net Other Financing Sources (Uses)	40,449	4,077	(44,794)	(268)
Use (Reservation) of Fund Balance:				
Debt Management	860	0	0	860
Economic Uncertainties	3,514	0	0	3,514
Extraordinary Monetary Settlements	155	0	0	155
Labor Settlements/Agency Operations	(1,450)	0	0	(1,450)
Tax Stabilization Reserve	(170)	0	0	(170)
Timing of PTET/PIT Credits	2,761	0	0	2,761
Rainy Day Reserve	(3,344)	0	0	(3,344)
Total Use (Reservation) of Fund Balance	2,326	0	0	2,326
Excess (Deficiency) of Receipts and Use (Reservation) of Fund Balance Over Disbursements	(3,311)	(262)	27	(3,546)

**CASH FINANCIAL PLAN
STATE OPERATING FUNDS
FY 2027
(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	58,430	6,491	50,262	115,183
Miscellaneous Receipts	1,914	15,128	387	17,429
Federal Receipts	0	(17)	53	36
Total Receipts	<u>60,344</u>	<u>21,602</u>	<u>50,702</u>	<u>132,648</u>
Disbursements:				
Local Assistance	82,597	16,832	0	99,429
State Operations:				
Personal Service	10,543	5,121	0	15,664
Non-Personal Service	3,570	2,568	46	6,184
General State Charges	13,294	1,239	0	14,533
Debt Service	0	0	5,667	5,667
Capital Projects	0	0	0	0
Total Disbursements	<u>110,004</u>	<u>25,760</u>	<u>5,713</u>	<u>141,477</u>
Other Financing Sources (Uses):				
Transfers from Other Funds	46,952	2,818	1,729	51,499
Transfers to Other Funds	(5,872)	1,280	(46,685)	(51,277)
Bond and Note Proceeds	0	0	0	0
Net Other Financing Sources (Uses)	<u>41,080</u>	<u>4,098</u>	<u>(44,956)</u>	<u>222</u>
Use (Reservation) of Fund Balance:				
Economic Uncertainties	2,627	0	0	2,627
Extraordinary Monetary Settlements	2	0	0	2
Labor Settlements/Agency Operations	(1,450)	0	0	(1,450)
Tax Stabilization Reserve	(80)	0	0	(80)
Timing of PTET/PIT Credits	4,040	0	0	4,040
Rainy Day Reserve	(2,547)	0	0	(2,547)
Total Use (Reservation) of Fund Balance	<u>2,592</u>	<u>0</u>	<u>0</u>	<u>2,592</u>
Excess (Deficiency) of Receipts and Use (Reservation) of Fund Balance Over Disbursements	<u>(5,988)</u>	<u>(60)</u>	<u>33</u>	<u>(6,015)</u>

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

	<u>FY 2022</u> <u>Actuals</u>	<u>FY 2023</u> <u>Projected</u>	<u>Annual</u> <u>\$ Change</u>	<u>Annual</u> <u>% Change</u>
Opening Fund Balance	14,934	40,767	25,833	173.0%
Receipts:				
Taxes	119,823	99,121	(20,702)	-17.3%
Miscellaneous Receipts	22,743	16,269	(6,474)	-28.5%
Federal Receipts	4,606	2,402	(2,204)	-47.9%
Total Receipts	147,172	117,792	(29,380)	-20.0%
Disbursements:				
Local Assistance	74,998	83,448	8,450	11.3%
State Operations:				
Personal Service	13,243	15,541	2,298	17.4%
Non-Personal Service	6,593	5,382	(1,211)	-18.4%
General State Charges	10,025	9,849	(176)	-1.8%
Debt Service	12,545	7,612	(4,933)	-39.3%
Capital Projects	0	0	0	0.0%
Total Disbursements	117,404	121,832	4,428	3.8%
Other Financing Sources (Uses):				
Transfers from Other Funds	54,127	41,515	(12,612)	-23.3%
Transfers to Other Funds	(58,062)	(43,207)	14,855	25.6%
Bond and Note Proceeds	0	0	0	0.0%
Net Other Financing Sources (Uses)	(3,935)	(1,692)	2,243	57.0%
Excess (Deficiency) of Receipts and Other Financing Sources (Uses) Over Disbursements	25,833	(5,732)	(31,565)	-122.2%
Closing Fund Balance	40,767	35,035	(5,732)	-14.1%

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

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

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

	General Fund	Special Revenue Funds	Capital Projects Funds	Debt Service Funds	All Funds Total
Opening Fund Balance	33,053	21,938	(1,544)	102	53,549
Receipts:					
Taxes	48,714	6,414	1,274	43,993	100,395
Miscellaneous Receipts	2,195	13,894	8,941	382	25,412
Federal Receipts	2,350	84,308	2,992	70	89,720
Total Receipts	53,259	104,616	13,207	44,445	215,527
Disbursements:					
Local Assistance	65,114	97,792	5,392	0	168,298
State Operations:					
Personal Service	10,481	5,748	0	0	16,229
Non-Personal Service	2,763	5,278	0	45	8,086
General State Charges	8,666	1,569	0	0	10,235
Debt Service	0	0	0	7,612	7,612
Capital Projects	0	0	11,482	0	11,482
Total Disbursements	87,024	110,387	16,874	7,657	221,942
Other Financing Sources (Uses):					
Transfers from Other Funds	36,373	3,454	4,760	1,688	46,275
Transfers to Other Funds	(8,157)	1,400	(1,291)	(38,477)	(46,525)
Bond and Note Proceeds	0	0	398	0	398
Net Other Financing Sources (Uses)	28,216	4,854	3,867	(36,789)	148
Excess (Deficiency) of Receipts and Other Financing Sources (Uses) Over Disbursements	(5,549)	(917)	200	(1)	(6,267)
Closing Fund Balance	27,504	21,021	(1,344)	101	47,282

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

	<u>General Fund</u>	<u>Special Revenue Funds</u>	<u>Capital Projects Funds</u>	<u>Debt Service Funds</u>	<u>All Funds Total</u>
Receipts:					
Taxes	55,498	6,306	1,527	47,817	111,148
Miscellaneous Receipts	1,814	14,234	11,445	392	27,885
Federal Receipts	2,250	77,148	3,401	67	82,866
Total Receipts	59,562	97,688	16,373	48,276	221,899
Disbursements:					
Local Assistance	71,991	89,797	8,232	0	170,020
State Operations:					
Personal Service	10,302	5,688	0	0	15,990
Non-Personal Service	3,051	4,462	0	46	7,559
General State Charges	9,397	1,574	0	0	10,971
Debt Service	0	0	0	4,904	4,904
Capital Projects	0	0	13,156	0	13,156
Total Disbursements	94,741	101,521	21,388	4,950	222,600
Other Financing Sources (Uses):					
Transfers from Other Funds	45,186	3,335	6,668	1,629	56,818
Transfers to Other Funds	(9,923)	(813)	(1,394)	(44,941)	(57,071)
Bond and Note Proceeds	0	0	399	0	399
Net Other Financing Sources (Uses)	35,263	2,522	5,673	(43,312)	146
Use (Reservation) of Fund Balance:					
Community Projects	3	0	0	0	3
Debt Management	(81)	0	0	0	(81)
Economic Uncertainties	860	0	0	0	860
Extraordinary Monetary Settlements	828	0	0	0	828
Labor Settlements/Agency Operations	(1,000)	0	0	0	(1,000)
Rainy Day Reserve	(3,101)	0	0	0	(3,101)
Tax Stabilization Reserve	(207)	0	0	0	(207)
Timing of PTET/PIT Credits	(358)	0	0	0	(358)
Undesignated Fund Balance	2,824	0	0	0	2,824
Total Use (Reservation) of Fund Balance	(232)	0	0	0	(232)
Excess (Deficiency) of Receipts and Use (Reservation) of Fund Balance Over Disbursements	(148)	(1,311)	658	14	(787)

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

	<u>General Fund</u>	<u>Special Revenue Funds</u>	<u>Capital Projects Funds</u>	<u>Debt Service Funds</u>	<u>All Funds Total</u>
Receipts:					
Taxes	56,903	6,208	1,524	49,286	113,921
Miscellaneous Receipts	1,842	13,543	9,340	396	25,121
Federal Receipts	3,645	71,481	3,589	62	78,777
Total Receipts	62,390	91,232	14,453	49,744	217,819
Disbursements:					
Local Assistance	76,742	84,392	6,750	0	167,884
State Operations:					
Personal Service	10,376	5,729	0	0	16,105
Non-Personal Service	3,258	4,262	0	46	7,566
General State Charges	10,591	1,590	0	0	12,181
Debt Service	0	0	0	4,470	4,470
Capital Projects	0	0	12,580	0	12,580
Total Disbursements	100,967	95,973	19,330	4,516	220,786
Other Financing Sources (Uses):					
Transfers from Other Funds	47,178	2,830	6,310	1,666	57,984
Transfers to Other Funds	(9,134)	(671)	(1,548)	(46,883)	(58,236)
Bond and Note Proceeds	0	0	330	0	330
Net Other Financing Sources (Uses)	38,044	2,159	5,092	(45,217)	78
Use (Reservation) of Fund Balance:					
Debt Management	576	0	0	0	576
Economic Uncertainties	569	0	0	0	569
Extraordinary Monetary Settlements	559	0	0	0	559
Labor Settlements/Agency Operations	(1,450)	0	0	0	(1,450)
Rainy Day Reserve	(3,276)	0	0	0	(3,276)
Tax Stabilization Reserve	(218)	0	0	0	(218)
Timing of PTET/PIT Credits	(101)	0	0	0	(101)
Undesignated Fund Balance	375	0	0	0	375
Total Use (Reservation) of Fund Balance	(2,966)	0	0	0	(2,966)
Excess (Deficiency) of Receipts and Use (Reservation) of Fund Balance Over Disbursements	(3,499)	(2,582)	215	11	(5,855)

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

	<u>General Fund</u>	<u>Special Revenue Funds</u>	<u>Capital Projects Funds</u>	<u>Debt Service Funds</u>	<u>All Funds Total</u>
Receipts:					
Taxes	57,655	6,269	1,524	50,060	115,508
Miscellaneous Receipts	1,879	14,369	10,257	387	26,892
Federal Receipts	0	74,981	3,634	58	78,673
Total Receipts	59,534	95,619	15,415	50,505	221,073
Disbursements:					
Local Assistance	79,712	85,041	6,243	0	170,996
State Operations:					
Personal Service	10,474	5,776	0	0	16,250
Non-Personal Service	3,533	4,118	0	46	7,697
General State Charges	11,901	1,608	0	0	13,509
Debt Service	0	0	0	5,638	5,638
Capital Projects	0	0	11,433	0	11,433
Total Disbursements	105,620	96,543	17,676	5,684	225,523
Other Financing Sources (Uses):					
Transfers from Other Funds	46,835	2,796	3,554	1,652	54,837
Transfers to Other Funds	(6,386)	(668)	(1,591)	(46,446)	(55,091)
Bond and Note Proceeds	0	0	288	0	288
Net Other Financing Sources (Uses)	40,449	2,128	2,251	(44,794)	34
Use (Reservation) of Fund Balance:					
Debt Management	860	0	0	0	860
Economic Uncertainties	3,514	0	0	0	3,514
Extraordinary Monetary Settlements	155	0	0	0	155
Labor Settlements/Agency Operations	(1,450)	0	0	0	(1,450)
Rainy Day Reserve	(3,344)	0	0	0	(3,344)
Tax Stabilization Reserve	(170)	0	0	0	(170)
Timing of PTET/PIT Credits	2,761	0	0	0	2,761
Total Use (Reservation) of Fund Balance	2,326	0	0	0	2,326
Excess (Deficiency) of Receipts and Use (Reservation) of Fund Balance Over Disbursements	(3,311)	1,204	(10)	27	(2,090)

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

	<u>General</u> <u>Fund</u>	<u>Special</u> <u>Revenue</u> <u>Funds</u>	<u>Capital</u> <u>Projects</u> <u>Funds</u>	<u>Debt</u> <u>Service</u> <u>Funds</u>	<u>All</u> <u>Funds</u> <u>Total</u>
Receipts:					
Taxes	58,430	6,491	1,519	50,262	116,702
Miscellaneous Receipts	1,914	15,292	10,627	387	28,220
Federal Receipts	0	76,897	3,478	53	80,428
Total Receipts	60,344	98,680	15,624	50,702	225,350
Disbursements:					
Local Assistance	82,597	87,742	6,117	0	176,456
State Operations:					
Personal Service	10,543	5,820	0	0	16,363
Non-Personal Service	3,570	4,205	0	46	7,821
General State Charges	13,294	1,628	0	0	14,922
Debt Service	0	0	0	5,667	5,667
Capital Projects	0	0	11,064	0	11,064
Total Disbursements	110,004	99,395	17,181	5,713	232,293
Other Financing Sources (Uses):					
Transfers from Other Funds	46,952	2,818	2,985	1,729	54,484
Transfers to Other Funds	(5,872)	(669)	(1,507)	(46,685)	(54,733)
Bond and Note Proceeds	0	0	208	0	208
Net Other Financing Sources (Uses)	41,080	2,149	1,686	(44,956)	(41)
Use (Reservation) of Fund Balance:					
Economic Uncertainties	2,627	0	0	0	2,627
Extraordinary Monetary Settlements	2	0	0	0	2
Labor Settlements/Agency Operations	(1,450)	0	0	0	(1,450)
Rainy Day Reserve	(2,547)	0	0	0	(2,547)
Tax Stabilization Reserve	(80)	0	0	0	(80)
Timing of PTET/PIT Credits	4,040	0	0	0	4,040
Undesignated Fund Balance	0	0	0	0	0
Total Use (Reservation) of Fund Balance	2,592	0	0	0	2,592
Excess (Deficiency) of Receipts and Use (Reservation) of Fund Balance Over Disbursements	(5,988)	1,434	129	33	(4,392)

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

	FY 2022 Actuals	FY 2023 Projected	Annual \$ Change	Annual % Change
Opening Fund Balance	18,751	53,549	34,798	185.6%
Receipts:				
Taxes	121,136	100,395	(20,741)	-17.1%
Miscellaneous Receipts	27,932	25,412	(2,520)	-9.0%
Federal Receipts	95,307	89,720	(5,587)	-5.9%
Total Receipts	244,375	215,527	(28,848)	-11.8%
Disbursements:				
Local Assistance	153,938	168,298	14,360	9.3%
State Operations:				
Personal Service	15,094	16,229	1,135	7.5%
Non-Personal Service	9,280	8,086	(1,194)	-12.9%
General State Charges	11,060	10,235	(825)	-7.5%
Debt Service	12,587	7,612	(4,975)	-39.5%
Capital Projects	7,380	11,482	4,102	55.6%
Total Disbursements	209,339	221,942	12,603	6.0%
Other Financing Sources (Uses):				
Transfers from Other Funds	61,299	46,275	(15,024)	-24.5%
Transfers to Other Funds	(61,537)	(46,525)	15,012	24.4%
Bond and Note Proceeds	0	398	398	0.0%
Net Other Financing Sources (Uses)	(238)	148	386	162.2%
Excess (Deficiency) of Receipts and Other Financing Sources (Uses) Over Disbursements	34,798	(6,267)	(41,065)	-118.0%
Closing Fund Balance	53,549	47,282	(6,267)	-11.7%

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

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

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

	General Fund	Special Revenue Funds	Capital Projects Funds	Debt Service Funds	Total
Taxes:					
Withholdings	52,638	0	0	0	52,638
Estimated Payments	16,145	0	0	0	16,145
Final Payments	4,939	0	0	0	4,939
Other Payments	1,733	0	0	0	1,733
Gross Collections	75,455	0	0	0	75,455
State/City Offset	(2,324)	0	0	0	(2,324)
Refunds	(24,181)	0	0	0	(24,181)
Reported Tax Collections	48,950	0	0	0	48,950
STAR (Dedicated Deposits)	(1,831)	1,831	0	0	0
RBTF (Dedicated Transfers)	(24,473)	0	0	24,473	0
Personal Income Tax	22,646	1,831	0	24,473	48,950
Sales and Use Tax	17,253	1,185	0	0	18,438
Cigarette and Tobacco Taxes	287	632	0	0	919
Vapor Excise Tax	0	27	0	0	27
Motor Fuel Tax	0	43	157	0	200
Alcoholic Beverage Taxes	280	0	0	0	280
Opioid Excise Tax	29	0	0	0	29
Medical Cannabis Excise Tax	0	13	0	0	13
Adult Use Cannabis Tax	0	56	0	0	56
Highway Use Tax	0	0	142	0	142
Auto Rental Tax	0	25	88	0	113
Peer to Peer Car Sharing Tax	2	0	0	0	2
Gross Consumption/Use Taxes	17,851	1,981	387	0	20,219
LGAC/STBF (Dedicated Transfers)	(10,822)	0	0	10,822	0
Consumption/Use Taxes	7,029	1,981	387	10,822	20,219
Corporation Franchise Tax	7,053	1,737	0	0	8,790
Corporation and Utilities Tax	420	120	12	0	552
Insurance Taxes	2,315	246	0	0	2,561
Bank Tax	70	14	0	0	84
Pass Through Entity Tax	14,998	0	0	0	14,998
Petroleum Business Tax	0	485	618	0	1,103
Gross Business Taxes	24,856	2,602	630	0	28,088
RBTF (Dedicated Transfers)	(7,499)	0	0	7,499	0
Business Taxes	17,357	2,602	630	7,499	28,088
Estate Tax	1,660	0	0	0	1,660
Real Estate Transfer Tax	1,449	0	0	0	1,449
Employer Compensation Expense Program	14	0	0	0	14
Gift Tax	0	0	0	0	0
Real Property Gains Tax	0	0	0	0	0
Pari-Mutuel Taxes	13	0	0	0	13
Other Taxes	2	0	0	0	2
Gross Other Taxes	3,138	0	0	0	3,138
Real Estate Transfer Tax (Dedicated)	(1,449)	0	257	1,192	0
RBTF (Dedicated Transfers)	(7)	0	0	7	0
Other Taxes	1,682	0	257	1,199	3,138
Payroll Tax	0	0	0	0	0
Total Taxes	48,714	6,414	1,274	43,993	100,395
Licenses, Fees, Etc.	529	0	0	0	529
Abandoned Property	450	0	0	0	450
Motor Vehicle Fees	238	212	782	0	1,232
ABC License Fee	69	0	0	0	69
Reimbursements	70	0	0	0	70
Investment Income	363	0	0	0	363
Extraordinary Settlements	110	0	0	0	110
Other Transactions	366	13,682	8,159	382	22,589
Miscellaneous Receipts	2,195	13,894	8,941	382	25,412
Federal Receipts	2,350	84,308	2,992	70	89,720
Total	53,259	104,616	13,207	44,445	215,527

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

	General Fund	Special Revenue Funds	Capital Projects Funds	Debt Service Funds	Total
Taxes:					
Withholdings	54,608	0	0	0	54,608
Estimated Payments	13,953	0	0	0	13,953
Final Payments	4,130	0	0	0	4,130
Other Payments	1,610	0	0	0	1,610
Gross Collections	74,301	0	0	0	74,301
State/City Offset	(1,553)	0	0	0	(1,553)
Refunds	(13,038)	0	0	0	(13,038)
Reported Tax Collections	59,710	0	0	0	59,710
STAR (Dedicated Deposits)	(1,723)	1,723	0	0	0
RBTF (Dedicated Transfers)	(29,853)	0	0	29,853	0
Personal Income Tax	28,134	1,723	0	29,853	59,710
Sales and Use Tax	17,840	1,213	0	0	19,053
Cigarette and Tobacco Taxes	287	602	0	0	889
Vapor Excise Tax	0	27	0	0	27
Motor Fuel Tax	0	107	393	0	500
Alcoholic Beverage Taxes	284	0	0	0	284
Opioid Excise Tax	29	0	0	0	29
Medical Cannabis Excise Tax	0	13	0	0	13
Adult Use Cannabis Tax	0	95	0	0	95
Highway Use Tax	0	0	144	0	144
Auto Rental Tax	0	24	75	0	99
Peer to Peer Car Sharing Tax	6	1	0	0	7
Gross Consumption/Use Taxes	18,446	2,082	612	0	21,140
LGAC/STBF (Dedicated Transfers)	(8,920)	0	0	8,920	0
Consumption/Use Taxes	9,526	2,082	612	8,920	21,140
Corporation Franchise Tax	5,686	1,622	0	0	7,308
Corporation and Utilities Tax	375	111	12	0	498
Insurance Taxes	2,435	262	0	0	2,697
Bank Tax	0	0	0	0	0
Pass Through Entity Tax	15,856	0	0	0	15,856
Petroleum Business Tax	0	506	646	0	1,152
Gross Business Taxes	24,352	2,501	658	0	27,511
RBTF (Dedicated Transfers)	(7,928)	0	0	7,928	0
Business Taxes	16,424	2,501	658	7,928	27,511
Estate Tax	1,392	0	0	0	1,392
Real Estate Transfer Tax	1,366	0	0	0	1,366
Employer Compensation Expense Program	14	0	0	0	14
Gift Tax	0	0	0	0	0
Real Property Gains Tax	0	0	0	0	0
Pari-Mutuel Taxes	13	0	0	0	13
Other Taxes	2	0	0	0	2
Gross Other Taxes	2,787	0	0	0	2,787
Real Estate Transfer Tax (Dedicated)	(1,366)	0	257	1,109	0
RBTF (Dedicated Transfers)	(7)	0	0	7	0
Other Taxes	1,414	0	257	1,116	2,787
Payroll Tax	0	0	0	0	0
Total Taxes	55,498	6,306	1,527	47,817	111,148
Licenses, Fees, Etc.	580	0	0	0	580
Abandoned Property	450	0	0	0	450
Motor Vehicle Fees	238	211	779	0	1,228
ABC License Fee	71	0	0	0	71
Reimbursements	66	0	0	0	66
Investment Income	10	0	0	0	10
Extraordinary Settlements	33	0	0	0	33
Other Transactions	366	14,023	10,666	392	25,447
Miscellaneous Receipts	1,814	14,234	11,445	392	27,885
Federal Receipts	2,250	77,148	3,401	67	82,866
Total	59,562	97,688	16,373	48,276	221,899

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

	General Fund	Special Revenue Funds	Capital Projects Funds	Debt Service Funds	Total
Taxes:					
Withholdings	57,418	0	0	0	57,418
Estimated Payments	13,201	0	0	0	13,201
Final Payments	4,231	0	0	0	4,231
Other Payments	1,664	0	0	0	1,664
Gross Collections	76,514	0	0	0	76,514
State/City Offset	(1,682)	0	0	0	(1,682)
Refunds	(13,400)	0	0	0	(13,400)
Reported Tax Collections	61,432	0	0	0	61,432
STAR (Dedicated Deposits)	(1,616)	1,616	0	0	0
RBTF (Dedicated Transfers)	(30,714)	0	0	30,714	0
Personal Income Tax	29,102	1,616	0	30,714	61,432
Sales and Use Tax	18,190	1,237	0	0	19,427
Cigarette and Tobacco Taxes	278	573	0	0	851
Vapor Excise Tax	0	27	0	0	27
Motor Fuel Tax	0	106	393	0	499
Alcoholic Beverage Taxes	287	0	0	0	287
Opioid Excise Tax	29	0	0	0	29
Medical Cannabis Excise Tax	0	13	0	0	13
Adult Use Cannabis Tax	0	158	0	0	158
Highway Use Tax	0	1	145	0	146
Auto Rental Tax	0	24	74	0	98
Peer to Peer Car Sharing Tax	7	1	0	0	8
Gross Consumption/Use Taxes	18,791	2,140	612	0	21,543
LGAC/STBF (Dedicated Transfers)	(9,095)	0	0	9,095	0
Consumption/Use Taxes	9,696	2,140	612	9,095	21,543
Corporation Franchise Tax	5,404	1,544	0	0	6,948
Corporation and Utilities Tax	438	126	12	0	576
Insurance Taxes	2,514	276	0	0	2,790
Bank Tax	0	0	0	0	0
Pass Through Entity Tax	16,553	0	0	0	16,553
Petroleum Business Tax	0	506	643	0	1,149
Gross Business Taxes	24,909	2,452	655	0	28,016
RBTF (Dedicated Transfers)	(8,277)	0	0	8,277	0
Business Taxes	16,632	2,452	655	8,277	28,016
Estate Tax	1,450	0	0	0	1,450
Real Estate Transfer Tax	1,449	0	0	0	1,449
Employer Compensation Expense Program	16	0	0	0	16
Gift Tax	0	0	0	0	0
Real Property Gains Tax	0	0	0	0	0
Pari-Mutuel Taxes	13	0	0	0	13
Other Taxes	2	0	0	0	2
Gross Other Taxes	2,930	0	0	0	2,930
Real Estate Transfer Tax (Dedicated)	(1,449)	0	257	1,192	0
RBTF (Dedicated Transfers)	(8)	0	0	8	0
Other Taxes	1,473	0	257	1,200	2,930
Payroll Tax	0	0	0	0	0
Total Taxes	56,903	6,208	1,524	49,286	113,921
Licenses, Fees, Etc.	630	0	0	0	630
Abandoned Property	450	0	0	0	450
Motor Vehicle Fees	250	212	782	0	1,244
ABC License Fee	72	0	0	0	72
Reimbursements	66	0	0	0	66
Investment Income	8	0	0	0	8
Extraordinary Settlements	0	0	0	0	0
Other Transactions	366	13,331	8,558	396	22,651
Miscellaneous Receipts	1,842	13,543	9,340	396	25,121
Federal Receipts	3,645	71,481	3,589	62	78,777
Total	62,390	91,232	14,453	49,744	217,819

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

	General Fund	Special Revenue Funds	Capital Projects Funds	Debt Service Funds	Total
Taxes:					
Withholdings	60,214	0	0	0	60,214
Estimated Payments	14,943	0	0	0	14,943
Final Payments	4,521	0	0	0	4,521
Other Payments	1,720	0	0	0	1,720
Gross Collections	81,398	0	0	0	81,398
State/City Offset	(1,731)	0	0	0	(1,731)
Refunds	(14,000)	0	0	0	(14,000)
Reported Tax Collections	65,667	0	0	0	65,667
STAR (Dedicated Deposits)	(1,568)	1,568	0	0	0
RBTF (Dedicated Transfers)	(32,834)	0	0	32,834	0
Personal Income Tax	31,265	1,568	0	32,834	65,667
Sales and Use Tax	18,652	1,269	0	0	19,921
Cigarette and Tobacco Taxes	270	546	0	0	816
Vapor Excise Tax	0	27	0	0	27
Motor Fuel Tax	0	106	391	0	497
Alcoholic Beverage Taxes	289	0	0	0	289
Opioid Excise Tax	29	0	0	0	29
Medical Cannabis Excise Tax	0	13	0	0	13
Adult Use Cannabis Tax	0	245	0	0	245
Highway Use Tax	0	0	146	0	146
Auto Rental Tax	0	24	75	0	99
Peer to Peer Car Sharing Tax	8	1	0	0	9
Gross Consumption/Use Taxes	19,248	2,231	612	0	22,091
LGAC/STBF (Dedicated Transfers)	(9,326)	0	0	9,326	0
Consumption/Use Taxes	9,922	2,231	612	9,326	22,091
Corporation Franchise Tax	5,260	1,553	0	0	6,813
Corporation and Utilities Tax	430	124	12	0	566
Insurance Taxes	2,622	289	0	0	2,911
Bank Tax	0	0	0	0	0
Pass Through Entity Tax	13,234	0	0	0	13,234
Petroleum Business Tax	0	504	643	0	1,147
Gross Business Taxes	21,546	2,470	655	0	24,671
RBTF (Dedicated Transfers)	(6,617)	0	0	6,617	0
Business Taxes	14,929	2,470	655	6,617	24,671
Estate Tax	1,516	0	0	0	1,516
Real Estate Transfer Tax	1,532	0	0	0	1,532
Employer Compensation Expense Program	16	0	0	0	16
Gift Tax	0	0	0	0	0
Real Property Gains Tax	0	0	0	0	0
Pari-Mutuel Taxes	13	0	0	0	13
Other Taxes	2	0	0	0	2
Gross Other Taxes	3,079	0	0	0	3,079
Real Estate Transfer Tax (Dedicated)	(1,532)	0	257	1,275	0
RBTF (Dedicated Transfers)	(8)	0	0	8	0
Other Taxes	1,539	0	257	1,283	3,079
Payroll Tax	0	0	0	0	0
Total Taxes	57,655	6,269	1,524	50,060	115,508
Licenses, Fees, Etc.	630	0	0	0	630
Abandoned Property	450	0	0	0	450
Motor Vehicle Fees	292	211	779	0	1,282
ABC License Fee	72	0	0	0	72
Reimbursements	66	0	0	0	66
Investment Income	6	0	0	0	6
Extraordinary Settlements	0	0	0	0	0
Other Transactions	363	14,158	9,478	387	24,386
Miscellaneous Receipts	1,879	14,369	10,257	387	26,892
Federal Receipts	0	74,981	3,634	58	78,673
Total	59,534	95,619	15,415	50,505	221,073

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

	General Fund	Special Revenue Funds	Capital Projects Funds	Debt Service Funds	Total
Taxes:					
Withholdings	63,119	0	0	0	63,119
Estimated Payments	26,078	0	0	0	26,078
Final Payments	4,567	0	0	0	4,567
Other Payments	1,772	0	0	0	1,772
Gross Collections	95,536	0	0	0	95,536
State/City Offset	(1,869)	0	0	0	(1,869)
Refunds	(14,844)	0	0	0	(14,844)
Reported Tax Collections	78,823	0	0	0	78,823
STAR (Dedicated Deposits)	(1,541)	1,541	0	0	0
RBTF (Dedicated Transfers)	(39,412)	0	0	39,412	0
Personal Income Tax	37,870	1,541	0	39,412	78,823
Sales and Use Tax	19,070	1,298	0	0	20,368
Cigarette and Tobacco Taxes	262	520	0	0	782
Vapor Excise Tax	0	27	0	0	27
Motor Fuel Tax	0	106	389	0	495
Alcoholic Beverage Taxes	293	0	0	0	293
Opioid Excise Tax	29	0	0	0	29
Medical Cannabis Excise Tax	0	13	0	0	13
Adult Use Cannabis Tax	0	339	0	0	339
Highway Use Tax	0	0	147	0	147
Auto Rental Tax	0	25	75	0	100
Peer to Peer Car Sharing Tax	9	1	0	0	10
Gross Consumption/Use Taxes	19,663	2,329	611	0	22,603
LGAC/STBF (Dedicated Transfers)	(9,535)	0	0	9,535	0
Consumption/Use Taxes	10,128	2,329	611	9,535	22,603
Corporation Franchise Tax	5,715	1,688	0	0	7,403
Corporation and Utilities Tax	434	126	12	0	572
Insurance Taxes	2,732	305	0	0	3,037
Bank Tax	0	0	0	0	0
Pass Through Entity Tax	(100)	0	0	0	(100)
Petroleum Business Tax	0	502	639	0	1,141
Gross Business Taxes	8,781	2,621	651	0	12,053
RBTF (Dedicated Transfers)	50	0	0	(50)	0
Business Taxes	8,831	2,621	651	(50)	12,053
Estate Tax	1,586	0	0	0	1,586
Real Estate Transfer Tax	1,623	0	0	0	1,623
Employer Compensation Expense Program	(1)	0	0	0	(1)
Gift Tax	0	0	0	0	0
Real Property Gains Tax	0	0	0	0	0
Pari-Mutuel Taxes	13	0	0	0	13
Other Taxes	2	0	0	0	2
Gross Other Taxes	3,223	0	0	0	3,223
Real Estate Transfer Tax (Dedicated)	(1,623)	0	257	1,366	0
RBTF (Dedicated Transfers)	1	0	0	(1)	0
Other Taxes	1,601	0	257	1,365	3,223
Payroll Tax	0	0	0	0	0
Total Taxes	58,430	6,491	1,519	50,262	116,702
Licenses, Fees, Etc.	628	0	0	0	628
Abandoned Property	450	0	0	0	450
Motor Vehicle Fees	331	212	778	0	1,321
ABC License Fee	70	0	0	0	70
Reimbursements	66	0	0	0	66
Investment Income	6	0	0	0	6
Extraordinary Settlements	0	0	0	0	0
Other Transactions	363	15,080	9,849	387	25,679
Miscellaneous Receipts	1,914	15,292	10,627	387	28,220
Federal Receipts	0	76,897	3,478	53	80,428
Total	60,344	98,680	15,624	50,702	225,350

STATE RECEIPTS
ALL GOVERNMENTAL FUNDS
(millions of dollars)

	FY 2022	FY 2023	Annual	Annual
	Actuals	Projected	\$ Change	% Change
Taxes:				
Withholdings	53,328	52,638	(690)	-1.3%
Estimated Payments	21,666	16,145	(5,521)	-25.5%
Final Payments	4,519	4,939	420	9.3%
Other Payments	1,609	1,733	124	7.7%
Gross Collections	81,122	75,455	(5,667)	-7.0%
State/City Offset	(1,122)	(2,324)	(1,202)	-107.1%
Refunds	(9,263)	(24,181)	(14,918)	-161.0%
Reported Tax Collections	70,737	48,950	(21,787)	-30.8%
STAR (Dedicated Deposits)	0	0	0	0.0%
RBTF (Dedicated Transfers)	0	0	0	0.0%
Personal Income Tax	70,737	48,950	(21,787)	-30.8%
Sales and Use Tax	17,579	18,438	859	4.9%
Cigarette and Tobacco Taxes	958	919	(39)	-4.1%
Vapor Excise Tax	29	27	(2)	-6.9%
Motor Fuel Tax	495	200	(295)	-59.6%
Alcoholic Beverage Taxes	277	280	3	1.1%
Opioid Excise Tax	29	29	0	0.0%
Medical Cannabis Excise Tax	13	13	0	0.0%
Adult Use Cannabis Tax	0	56	56	0.0%
Highway Use Tax	142	142	0	0.0%
Auto Rental Tax	99	113	14	14.1%
Peer to Peer Car Sharing Tax	0	2	2	0.0%
Gross Consumption/Use Taxes	19,621	20,219	598	3.0%
LGAC/STBF (Dedicated Transfers)	0	0	0	0.0%
Consumption/Use Taxes	19,621	20,219	598	3.0%
Corporation Franchise Tax	7,236	8,790	1,554	21.5%
Corporation and Utilities Tax	554	552	(2)	-0.4%
Insurance Taxes	2,453	2,561	108	4.4%
Bank Tax	20	84	64	320.0%
Pass Through Entity Tax	16,430	14,998	(1,432)	-8.7%
Petroleum Business Tax	1,032	1,103	71	6.9%
Gross Business Taxes	27,725	28,088	363	1.3%
RBTF (Dedicated Transfers)	0	0	0	0.0%
Business Taxes	27,725	28,088	363	1.3%
Estate Tax	1,386	1,660	274	19.8%
Real Estate Transfer Tax	1,640	1,449	(191)	-11.6%
Employer Compensation Expense Program	13	14	1	7.7%
Gift Tax	0	0	0	0.0%
Real Property Gains Tax	0	0	0	0.0%
Pari-Mutuel Taxes	13	13	0	0.0%
Other Taxes	1	2	1	100.0%
Gross Other Taxes	3,053	3,138	85	2.8%
Real Estate Transfer Tax (Dedicated)	0	0	0	0.0%
RBTF (Dedicated Transfers)	0	0	0	0.0%
Other Taxes	3,053	3,138	85	2.8%
Payroll Tax	0	0	0	0.0%
Total Taxes	121,136	100,395	(20,741)	-17.1%
Licenses, Fees, Etc.	640	529	(111)	-17.3%
Abandoned Property	568	450	(118)	-20.8%
Motor Vehicle Fees	1,273	1,232	(41)	-3.2%
ABC License Fee	70	69	(1)	-1.4%
Reimbursements	241	70	(171)	-71.0%
Investment Income	14	363	349	2492.9%
Extraordinary Settlements	68	110	42	61.8%
Other Transactions	25,058	22,589	(2,469)	-9.9%
Miscellaneous Receipts	27,932	25,412	(2,520)	-9.0%
Federal Receipts	95,307	89,720	(5,587)	-5.9%
Total	244,375	215,527	(28,848)	-11.8%

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

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

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

	<u>State</u>	<u>Federal</u>	<u>Total</u>
Opening Fund Balance	<u>7,612</u>	<u>14,326</u>	<u>21,938</u>
Receipts:			
Taxes	6,414	0	6,414
Miscellaneous Receipts	13,692	202	13,894
Federal Receipts	(18)	84,326	84,308
Total Receipts	<u>20,088</u>	<u>84,528</u>	<u>104,616</u>
Disbursements:			
Local Assistance	18,334	79,458	97,792
State Operations:			
Personal Service	5,060	688	5,748
Non-Personal Service	2,574	2,704	5,278
General State Charges	1,183	386	1,569
Capital Projects	0	0	0
Total Disbursements	<u>27,151</u>	<u>83,236</u>	<u>110,387</u>
Other Financing Sources (Uses):			
Transfers from Other Funds	3,454	0	3,454
Transfers to Other Funds	3,427	(2,027)	1,400
Net Other Financing Sources (Uses)	<u>6,881</u>	<u>(2,027)</u>	<u>4,854</u>
Excess (Deficiency) of Receipts and Other Financing Sources (Uses) Over Disbursements	<u>(182)</u>	<u>(735)</u>	<u>(917)</u>
Closing Fund Balance	<u>7,430</u>	<u>13,591</u>	<u>21,021</u>

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

	<u>State</u>	<u>Federal</u>	<u>Total</u>
Opening Fund Balance	7,430	13,591	21,021
Receipts:			
Taxes	6,306	0	6,306
Miscellaneous Receipts	14,069	165	14,234
Federal Receipts	(17)	77,165	77,148
Total Receipts	20,358	77,330	97,688
Disbursements:			
Local Assistance	16,487	73,310	89,797
State Operations:			
Personal Service	4,996	692	5,688
Non-Personal Service	2,480	1,982	4,462
General State Charges	1,188	386	1,574
Capital Projects	0	0	0
Total Disbursements	25,151	76,370	101,521
Other Financing Sources (Uses):			
Transfers from Other Funds	3,335	0	3,335
Transfers to Other Funds	1,170	(1,983)	(813)
Net Other Financing Sources (Uses)	4,505	(1,983)	2,522
Excess (Deficiency) of Receipts and Other Financing Sources (Uses) Over Disbursements	(288)	(1,023)	(1,311)
Closing Fund Balance	7,142	12,568	19,710

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

	<u>State</u>	<u>Federal</u>	<u>Total</u>
Opening Fund Balance	7,142	12,568	19,710
Receipts:			
Taxes	6,208	0	6,208
Miscellaneous Receipts	13,379	164	13,543
Federal Receipts	(17)	71,498	71,481
Total Receipts	19,570	71,662	91,232
Disbursements:			
Local Assistance	15,327	69,065	84,392
State Operations:			
Personal Service	5,035	694	5,729
Non-Personal Service	2,480	1,782	4,262
General State Charges	1,203	387	1,590
Capital Projects	0	0	0
Total Disbursements	24,045	71,928	95,973
Other Financing Sources (Uses):			
Transfers from Other Funds	2,830	0	2,830
Transfers to Other Funds	1,278	(1,949)	(671)
Net Other Financing Sources (Uses)	4,108	(1,949)	2,159
Excess (Deficiency) of Receipts and Other Financing Sources (Uses) Over Disbursements	(367)	(2,215)	(2,582)
Closing Fund Balance	6,775	10,353	17,128

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

	<u>State</u>	<u>Federal</u>	<u>Total</u>
Opening Fund Balance	<u>6,775</u>	<u>10,353</u>	<u>17,128</u>
Receipts:			
Taxes	6,269	0	6,269
Miscellaneous Receipts	14,205	164	14,369
Federal Receipts	(17)	74,998	74,981
Total Receipts	<u>20,457</u>	<u>75,162</u>	<u>95,619</u>
Disbursements:			
Local Assistance	15,975	69,066	85,041
State Operations:			
Personal Service	5,079	697	5,776
Non-Personal Service	2,522	1,596	4,118
General State Charges	1,220	388	1,608
Capital Projects	0	0	0
Total Disbursements	<u>24,796</u>	<u>71,747</u>	<u>96,543</u>
Other Financing Sources (Uses):			
Transfers from Other Funds	2,796	0	2,796
Transfers to Other Funds	1,281	(1,949)	(668)
Net Other Financing Sources (Uses)	<u>4,077</u>	<u>(1,949)</u>	<u>2,128</u>
Excess (Deficiency) of Receipts and Other Financing Sources (Uses) Over Disbursements	<u>(262)</u>	<u>1,466</u>	<u>1,204</u>
Closing Fund Balance	<u>6,513</u>	<u>11,819</u>	<u>18,332</u>

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

	<u>State</u>	<u>Federal</u>	<u>Total</u>
Opening Fund Balance	<u>6,513</u>	<u>11,819</u>	<u>18,332</u>
Receipts:			
Taxes	6,491	0	6,491
Miscellaneous Receipts	15,128	164	15,292
Federal Receipts	(17)	76,914	76,897
Total Receipts	<u>21,602</u>	<u>77,078</u>	<u>98,680</u>
Disbursements:			
Local Assistance	16,832	70,910	87,742
State Operations:			
Personal Service	5,121	699	5,820
Non-Personal Service	2,568	1,637	4,205
General State Charges	1,239	389	1,628
Capital Projects	0	0	0
Total Disbursements	<u>25,760</u>	<u>73,635</u>	<u>99,395</u>
Other Financing Sources (Uses):			
Transfers from Other Funds	2,818	0	2,818
Transfers to Other Funds	1,280	(1,949)	(669)
Net Other Financing Sources (Uses)	<u>4,098</u>	<u>(1,949)</u>	<u>2,149</u>
Excess (Deficiency) of Receipts and Other Financing Sources (Uses) Over Disbursements	<u>(60)</u>	<u>1,494</u>	<u>1,434</u>
Closing Fund Balance	<u>6,453</u>	<u>13,313</u>	<u>19,766</u>

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

	<u>FY 2022 Actuals</u>	<u>FY 2023 Projected</u>	<u>Annual \$ Change</u>	<u>Annual % Change</u>
Opening Fund Balance	10,669	21,938	11,269	105.6%
Receipts:				
Taxes	6,054	6,414	360	5.9%
Miscellaneous Receipts	20,172	13,894	(6,278)	-31.1%
Federal Receipts	88,673	84,308	(4,365)	-4.9%
Total Receipts	114,899	104,616	(10,283)	-8.9%
Disbursements:				
Local Assistance	88,230	97,792	9,562	10.8%
State Operations:				
Personal Service	7,031	5,748	(1,283)	-18.2%
Non-Personal Service	5,591	5,278	(313)	-5.6%
General State Charges	2,077	1,569	(508)	-24.5%
Debt Service	42	0	(42)	-100.0%
Capital Projects	0	0	0	0.0%
Total Disbursements	102,971	110,387	7,416	7.2%
Other Financing Sources (Uses):				
Transfers from Other Funds	2,535	3,454	919	36.3%
Transfers to Other Funds	(3,194)	1,400	4,594	143.8%
Net Other Financing Sources (Uses)	(659)	4,854	5,513	836.6%
Excess (Deficiency) of Receipts and Other Financing Sources (Uses) Over Disbursements	11,269	(917)	(12,186)	-108.1%
Closing Fund Balance	21,938	21,021	(917)	-4.2%

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

	<u>FY 2023</u> <u>Projected</u>	<u>FY 2024</u> <u>Projected</u>	<u>FY 2025</u> <u>Projected</u>	<u>FY 2026</u> <u>Projected</u>	<u>FY 2027</u> <u>Projected</u>
Personal Income Tax	1,831	1,723	1,616	1,568	1,541
Consumption/Use Taxes	1,981	2,082	2,140	2,231	2,329
Sales and Use Tax	1,185	1,213	1,237	1,269	1,298
Cigarette and Tobacco Taxes	632	602	573	546	520
Vapor Excise Tax	27	27	27	27	27
Motor Fuel Tax	43	107	106	106	106
Highway Use Tax	0	0	1	0	0
Medical Cannabis Excise Tax	13	13	13	13	13
Adult Use Cannabis Tax	56	95	158	245	339
Auto Rental Tax	25	24	24	24	25
Peer to Peer Car Sharing Tax	0	1	1	1	1
Business Taxes	2,602	2,501	2,452	2,470	2,621
Corporation Franchise Tax	1,737	1,622	1,544	1,553	1,688
Corporation and Utilities Tax	120	111	126	124	126
Insurance Taxes	246	262	276	289	305
Bank Tax	14	0	0	0	0
Petroleum Business Tax	485	506	506	504	502
Payroll Tax	0	0	0	0	0
Total Taxes	6,414	6,306	6,208	6,269	6,491
Miscellaneous Receipts	13,894	14,234	13,543	14,369	15,292
HCRA	5,952	5,913	5,935	5,808	5,831
State University Income	5,191	5,309	5,454	5,573	5,697
Lottery	3,592	3,607	3,605	3,605	3,605
Medicaid	870	900	930	960	960
Industry Assessments	723	730	737	743	752
Motor Vehicle Fees	212	211	212	211	212
All Other	(2,646)	(2,436)	(3,330)	(2,531)	(1,765)
Federal Receipts	84,308	77,148	71,481	74,981	76,897
Total	104,616	97,688	91,232	95,619	98,680

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

	FY 2022	FY 2023	Annual	Annual
	Actuals	Projected	\$ Change	% Change
Personal Income Tax	1,904	1,831	(73)	-3.8%
Consumption/Use Taxes	1,924	1,981	57	3.0%
Sales and Use Tax	1,088	1,185	97	8.9%
Cigarette and Tobacco Taxes	665	632	(33)	-5.0%
Vapor Excise Tax	29	27	(2)	-6.9%
Motor Fuel Tax	105	43	(62)	-59.0%
Highway Use Tax	2	0	(2)	-100.0%
Medical Cannabis Excise Tax	13	13	0	0.0%
Adult Use Cannabis Tax	0	56	56	0.0%
Auto Rental Tax	22	25	3	13.6%
Peer to Peer Car Sharing Tax	0	0	0	0.0%
Business Taxes	2,226	2,602	376	16.9%
Corporation Franchise Tax	1,418	1,737	319	22.5%
Corporation and Utilities Tax	111	120	9	8.1%
Insurance Taxes	239	246	7	2.9%
Bank Tax	4	14	10	250.0%
Petroleum Business Tax	454	485	31	6.8%
Payroll Tax	0	0	0	0.0%
Total Taxes	6,054	6,414	360	5.9%
Miscellaneous Receipts	20,172	13,894	(6,278)	-31.1%
HCRA	5,814	5,952	138	2.4%
State University Income	4,818	5,191	373	7.7%
Lottery	3,570	3,592	22	0.6%
Medicaid	838	870	32	3.8%
Industry Assessments	619	723	104	16.8%
Motor Vehicle Fees	224	212	(12)	-5.4%
All Other	4,289	(2,646)	(6,935)	-161.7%
Federal Receipts	88,673	84,308	(4,365)	-4.9%
Total	114,899	104,616	(10,283)	-8.9%

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

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

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

	<u>State</u>	<u>Federal</u>	<u>Total</u>
Opening Fund Balance	<u>(757)</u>	<u>(787)</u>	<u>(1,544)</u>
Receipts:			
Taxes	1,274	0	1,274
Miscellaneous Receipts	8,712	229	8,941
Federal Receipts	5	2,987	2,992
Total Receipts	<u>9,991</u>	<u>3,216</u>	<u>13,207</u>
Disbursements:			
Local Assistance	4,555	837	5,392
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	9,391	2,091	11,482
Total Disbursements	<u>13,946</u>	<u>2,928</u>	<u>16,874</u>
Other Financing Sources (Uses):			
Transfers from Other Funds	4,720	40	4,760
Transfers to Other Funds	(1,291)	0	(1,291)
Bond and Note Proceeds	398	0	398
Net Other Financing Sources (Uses)	<u>3,827</u>	<u>40</u>	<u>3,867</u>
Excess (Deficiency) of Receipts and Other Financing Sources (Uses) Over Disbursements	<u>(128)</u>	<u>328</u>	<u>200</u>
Closing Fund Balance	<u>(885)</u>	<u>(459)</u>	<u>(1,344)</u>

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

	<u>State</u>	<u>Federal</u>	<u>Total</u>
Opening Fund Balance	(885)	(459)	(1,344)
Receipts:			
Taxes	1,527	0	1,527
Miscellaneous Receipts	11,216	229	11,445
Federal Receipts	5	3,396	3,401
Total Receipts	12,748	3,625	16,373
Disbursements:			
Local Assistance	7,194	1,038	8,232
State Operations:			
Personal Service	0	0	0
Non-Personal Service	0	0	0
General State Charges	0	0	0
Debt Service	0	0	0
Capital Projects	10,808	2,348	13,156
Total Disbursements	18,002	3,386	21,388
Other Financing Sources (Uses):			
Transfers from Other Funds	6,630	38	6,668
Transfers to Other Funds	(1,394)	0	(1,394)
Bond and Note Proceeds	399	0	399
Net Other Financing Sources (Uses)	5,635	38	5,673
Excess (Deficiency) of Receipts and Other Financing Sources (Uses) Over Disbursements	381	277	658
Closing Fund Balance	(504)	(182)	(686)

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

	<u>State</u>	<u>Federal</u>	<u>Total</u>
Opening Fund Balance	(504)	(182)	(686)
Receipts:			
Taxes	1,524	0	1,524
Miscellaneous Receipts	9,111	229	9,340
Federal Receipts	5	3,584	3,589
Total Receipts	10,640	3,813	14,453
Disbursements:			
Local Assistance	5,645	1,105	6,750
State Operations:			
Personal Service	0	0	0
Non-Personal Service	0	0	0
General State Charges	0	0	0
Debt Service	0	0	0
Capital Projects	10,142	2,438	12,580
Total Disbursements	15,787	3,543	19,330
Other Financing Sources (Uses):			
Transfers from Other Funds	6,286	24	6,310
Transfers to Other Funds	(1,548)	0	(1,548)
Bond and Note Proceeds	330	0	330
Net Other Financing Sources (Uses)	5,068	24	5,092
Excess (Deficiency) of Receipts and Other Financing Sources (Uses) Over Disbursements	(79)	294	215
Closing Fund Balance	(583)	112	(471)

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

	<u>State</u>	<u>Federal</u>	<u>Total</u>
Opening Fund Balance	(583)	112	(471)
Receipts:			
Taxes	1,524	0	1,524
Miscellaneous Receipts	10,028	229	10,257
Federal Receipts	5	3,629	3,634
Total Receipts	11,557	3,858	15,415
Disbursements:			
Local Assistance	5,095	1,148	6,243
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	9,009	2,424	11,433
Total Disbursements	14,104	3,572	17,676
Other Financing Sources (Uses):			
Transfers from Other Funds	3,531	23	3,554
Transfers to Other Funds	(1,591)	0	(1,591)
Bond and Note Proceeds	288	0	288
Net Other Financing Sources (Uses)	2,228	23	2,251
Excess (Deficiency) of Receipts and Other Financing Sources (Uses) Over Disbursements	(319)	309	(10)
Closing Fund Balance	(902)	421	(481)

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

	<u>State</u>	<u>Federal</u>	<u>Total</u>
Opening Fund Balance	(902)	421	(481)
Receipts:			
Taxes	1,519	0	1,519
Miscellaneous Receipts	10,398	229	10,627
Federal Receipts	5	3,473	3,478
Total Receipts	11,922	3,702	15,624
Disbursements:			
Local Assistance	5,078	1,039	6,117
State Operations:			
Personal Service	0	0	0
Non-Personal Service	0	0	0
General State Charges	0	0	0
Debt Service	0	0	0
Capital Projects	8,687	2,377	11,064
Total Disbursements	13,765	3,416	17,181
Other Financing Sources (Uses):			
Transfers from Other Funds	2,962	23	2,985
Transfers to Other Funds	(1,507)	0	(1,507)
Bond and Note Proceeds	208	0	208
Net Other Financing Sources (Uses)	1,663	23	1,686
Excess (Deficiency) of Receipts and Other Financing Sources (Uses) Over Disbursements	(180)	309	129
Closing Fund Balance	(1,082)	730	(352)

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

	<u>FY 2022</u> <u>Actuals</u>	<u>FY 2023</u> <u>Projected</u>	<u>Annual</u> <u>\$ Change</u>	<u>Annual</u> <u>% Change</u>
Opening Fund Balance	(1,144)	(1,544)	(400)	-35.0%
Receipts:				
Taxes	1,313	1,274	(39)	-3.0%
Miscellaneous Receipts	5,007	8,941	3,934	78.6%
Federal Receipts	2,066	2,992	926	44.8%
Total Receipts	8,386	13,207	4,821	57.5%
Disbursements:				
Local Assistance	7,324	5,392	(1,932)	-26.4%
State Operations:				
Personal Service	0	0	0	0.0%
Non-Personal Service	0	0	0	0.0%
General State Charges	0	0	0	0.0%
Debt Service	0	0	0	0.0%
Capital Projects	7,380	11,482	4,102	55.6%
Total Disbursements	14,704	16,874	2,170	14.8%
Other Financing Sources (Uses):				
Transfers From Other Funds	7,172	4,760	(2,412)	-33.6%
Transfers to Other Funds	(1,254)	(1,291)	(37)	-3.0%
Bond and Note Proceeds	0	398	398	0.0%
Net Other Financing Sources (Uses)	5,918	3,867	(2,051)	-34.7%
Excess (Deficiency) of Receipts and Other Financing Sources (Uses) Over Disbursements	(400)	200	600	150.0%
Closing Fund Balance	(1,544)	(1,344)	200	13.0%

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

	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
Consumption/Use Taxes	387	612	612	612	611
Motor Fuel Tax	157	393	393	391	389
Highway Use Tax	142	144	145	146	147
Auto Rental Tax	88	75	74	75	75
Business Taxes	630	658	655	655	651
Corporation and Utilities Tax	12	12	12	12	12
Petroleum Business Tax	618	646	643	643	639
Other Taxes	257	257	257	257	257
Real Estate Transfer Tax	257	257	257	257	257
Total Taxes	1,274	1,527	1,524	1,524	1,519
Miscellaneous Receipts	8,941	11,445	9,340	10,257	10,627
Authority Bond Proceeds	7,635	9,914	7,747	8,657	9,032
State Park Fees	227	206	205	205	195
Environmental Revenues	92	92	92	92	92
Motor Vehicle Fees	782	779	782	779	778
All Other	205	454	514	524	530
Federal Receipts	2,992	3,401	3,589	3,634	3,478
Total	13,207	16,373	14,453	15,415	15,624

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

	FY 2022 Actuals	FY 2023 Projected	Annual \$ Change	Annual % Change
Consumption/Use Taxes	607	387	(220)	-36.2%
Motor Fuel Tax	390	157	(233)	-59.7%
Highway Use Tax	140	142	2	1.4%
Auto Rental Tax	77	88	11	14.3%
Business Taxes	587	630	43	7.3%
Corporation and Utilities Tax	9	12	3	33.3%
Petroleum Business Tax	578	618	40	6.9%
Other Taxes	119	257	138	116.0%
Real Estate Transfer Tax	119	257	138	116.0%
Total Taxes	1,313	1,274	(39)	-3.0%
Miscellaneous Receipts	5,007	8,941	3,934	78.6%
Authority Bond Proceeds	3,891	7,635	3,744	96.2%
State Park Fees	101	227	126	124.8%
Environmental Revenues	127	92	(35)	-27.6%
Motor Vehicle Fees	743	782	39	5.2%
All Other	145	205	60	41.4%
Federal Receipts	2,066	2,992	926	44.8%
Total	8,386	13,207	4,821	57.5%

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

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

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

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

	<u>FY 2023 Projected</u>	<u>FY 2024 Projected</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Projected</u>	<u>FY 2027 Projected</u>
Personal Income Tax	24,473	29,853	30,714	32,834	39,412
Consumption/Use Taxes	10,822	8,920	9,095	9,326	9,535
Sales and Use Tax	10,822	8,920	9,095	9,326	9,535
Business Taxes	7,499	7,928	8,277	6,617	(50)
Pass Through Entity Tax	7,499	7,928	8,277	6,617	(50)
Other Taxes	1,199	1,116	1,200	1,283	1,365
Real Estate Transfer Tax	1,192	1,109	1,192	1,275	1,366
Employer Compensation Expense Program	7	7	8	8	(1)
Total Taxes	43,993	47,817	49,286	50,060	50,262
Miscellaneous Receipts	382	392	396	387	387
Mental Hygiene Patient Receipts	235	242	242	242	242
SUNY Dormitory Fees	0	0	0	0	0
Health Patient Receipts	146	149	152	144	144
All Other	1	1	2	1	1
Federal Receipts	70	67	62	58	53
Total	44,445	48,276	49,744	50,505	50,702

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

	<u>FY 2022 Actuals</u>	<u>FY 2023 Projected</u>	<u>Annual \$ Change</u>	<u>Annual % Change</u>
Personal Income Tax	35,369	24,473	(10,896)	-30.8%
Consumption/Use Taxes	12,369	10,822	(1,547)	-12.5%
Sales and Use Tax	12,369	10,822	(1,547)	-12.5%
Business Taxes	8,215	7,499	(716)	-8.7%
Pass Through Entity Tax	8,215	7,499	(716)	-8.7%
Other Taxes	1,527	1,199	(328)	-21.5%
Real Estate Transfer Tax	1,521	1,192	(329)	-21.6%
Employer Compensation Expense Program	6	7	1	16.7%
Total Taxes	57,480	43,993	(13,487)	-23.5%
Miscellaneous Receipts	428	382	(46)	-10.7%
Mental Hygiene Patient Receipts	311	235	(76)	-24.4%
SUNY Dormitory Fees	0	0	0	0.0%
Health Patient Receipts	114	146	32	28.1%
All Other	3	1	(2)	-66.7%
Federal Receipts	68	70	2	2.9%
Total	57,976	44,445	(13,531)	-23.3%

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

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

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

	General Fund	State Special Revenue Funds	State Capital Projects Funds	Debt Service Funds	State Funds Total
Opening Fund Balance	33,053	7,612	(757)	102	40,010
Receipts:					
Taxes	48,714	6,414	1,274	43,993	100,395
Miscellaneous Receipts	2,195	13,692	8,712	382	24,981
Federal Receipts	2,350	(18)	5	70	2,407
Total Receipts	53,259	20,088	9,991	44,445	127,783
Disbursements:					
Local Assistance	65,114	18,334	4,555	0	88,003
State Operations:					
Personal Service	10,481	5,060	0	0	15,541
Non-Personal Service	2,763	2,574	0	45	5,382
General State Charges	8,666	1,183	0	0	9,849
Debt Service	0	0	0	7,612	7,612
Capital Projects	0	0	9,391	0	9,391
Total Disbursements	87,024	27,151	13,946	7,657	135,778
Other Financing Sources (Uses):					
Transfers from Other Funds	36,373	3,454	4,720	1,688	46,235
Transfers to Other Funds	(8,157)	3,427	(1,291)	(38,477)	(44,498)
Bond and Note Proceeds	0	0	398	0	398
Net Other Financing Sources (Uses)	28,216	6,881	3,827	(36,789)	2,135
Excess (Deficiency) of Receipts and Other Financing Sources (Uses) Over Disbursements	(5,549)	(182)	(128)	(1)	(5,860)
Closing Fund Balance	27,504	7,430	(885)	101	34,150

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>
Receipts:					
Taxes	55,498	6,306	1,527	47,817	111,148
Miscellaneous Receipts	1,814	14,069	11,216	392	27,491
Federal Receipts	2,250	(17)	5	67	2,305
Total Receipts	59,562	20,358	12,748	48,276	140,944
Disbursements:					
Local Assistance	71,991	16,487	7,194	0	95,672
State Operations:					
Personal Service	10,302	4,996	0	0	15,298
Non-Personal Service	3,051	2,480	0	46	5,577
General State Charges	9,397	1,188	0	0	10,585
Debt Service	0	0	0	4,904	4,904
Capital Projects	0	0	10,808	0	10,808
Total Disbursements	94,741	25,151	18,002	4,950	142,844
Other Financing Sources (Uses):					
Transfers from Other Funds	45,186	3,335	6,630	1,629	56,780
Transfers to Other Funds	(9,923)	1,170	(1,394)	(44,941)	(55,088)
Bond and Note Proceeds	0	0	399	0	399
Net Other Financing Sources (Uses)	35,263	4,505	5,635	(43,312)	2,091
Use (Reservation) of Fund Balance:					
Community Projects	3				
Debt Management	(81)				
Economic Uncertainties	860				
Extraordinary Monetary Settlements	828				
Labor Settlements/Agency Operations	(1,000)				
Tax Stabilization Reserve	(207)				
Timing of PTET/PIT Credits	(358)				
Undesignated Fund Balance	2,824				
Rainy Day Reserve	(3,101)				
Total Use (Reservation) of Fund Balance	(232)				
Excess (Deficiency) of Receipts and Use (Reservation) of Fund Balance Over Disbursements	(148)				

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

	<u>General</u> <u>Fund</u>	<u>State Special</u> <u>Revenue</u> <u>Funds</u>	<u>State Capital</u> <u>Projects</u> <u>Funds</u>	<u>Debt</u> <u>Service</u> <u>Funds</u>	<u>State</u> <u>Funds</u> <u>Total</u>
Receipts:					
Taxes	56,903	6,208	1,524	49,286	113,921
Miscellaneous Receipts	1,842	13,379	9,111	396	24,728
Federal Receipts	3,645	(17)	5	62	3,695
Total Receipts	<u>62,390</u>	<u>19,570</u>	<u>10,640</u>	<u>49,744</u>	<u>142,344</u>
Disbursements:					
Local Assistance	76,742	15,327	5,645	0	97,714
State Operations:					
Personal Service	10,376	5,035	0	0	15,411
Non-Personal Service	3,258	2,480	0	46	5,784
General State Charges	10,591	1,203	0	0	11,794
Debt Service	0	0	0	4,470	4,470
Capital Projects	0	0	10,142	0	10,142
Total Disbursements	<u>100,967</u>	<u>24,045</u>	<u>15,787</u>	<u>4,516</u>	<u>145,315</u>
Other Financing Sources (Uses):					
Transfers from Other Funds	47,178	2,830	6,286	1,666	57,960
Transfers to Other Funds	(9,134)	1,278	(1,548)	(46,883)	(56,287)
Bond and Note Proceeds	0	0	330	0	330
Net Other Financing Sources (Uses)	<u>38,044</u>	<u>4,108</u>	<u>5,068</u>	<u>(45,217)</u>	<u>2,003</u>
Use (Reservation) of Fund Balance:					
Debt Management	576				
Economic Uncertainties	569				
Extraordinary Monetary Settlements	559				
Labor Settlements/Agency Operations	(1,450)				
Tax Stabilization Reserve	(218)				
Timing of PTET/PIT Credits	(101)				
Undesignated Fund Balance	375				
Rainy Day Reserve	(3,276)				
Total Use (Reservation) of Fund Balance	<u>(2,966)</u>				
Excess (Deficiency) of Receipts and Use (Reservation) of Fund Balance Over Disbursements					<u>(3,499)</u>

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

	<u>General Fund</u>	<u>State Special Revenue Funds</u>	<u>State Capital Projects Funds</u>	<u>Debt Service Funds</u>	<u>State Funds Total</u>
Receipts:					
Taxes	57,655	6,269	1,524	50,060	115,508
Miscellaneous Receipts	1,879	14,205	10,028	387	26,499
Federal Receipts	0	(17)	5	58	46
Total Receipts	59,534	20,457	11,557	50,505	142,053
Disbursements:					
Local Assistance	79,712	15,975	5,095	0	100,782
State Operations:					
Personal Service	10,474	5,079	0	0	15,553
Non-Personal Service	3,533	2,522	0	46	6,101
General State Charges	11,901	1,220	0	0	13,121
Debt Service	0	0	0	5,638	5,638
Capital Projects	0	0	9,009	0	9,009
Total Disbursements	105,620	24,796	14,104	5,684	150,204
Other Financing Sources (Uses):					
Transfers from Other Funds	46,835	2,796	3,531	1,652	54,814
Transfers to Other Funds	(6,386)	1,281	(1,591)	(46,446)	(53,142)
Bond and Note Proceeds	0	0	288	0	288
Net Other Financing Sources (Uses)	40,449	4,077	2,228	(44,794)	1,960
Use (Reservation) of Fund Balance:					
Debt Management	860				
Economic Uncertainties	3,514				
Extraordinary Monetary Settlements	155				
Labor Settlements/Agency Operations	(1,450)				
Rainy Day Reserve	(3,344)				
Tax Stabilization Reserve	(170)				
Timing of PTET/PIT Credits	2,761				
Total Use (Reservation) of Fund Balance	2,326				
Excess (Deficiency) of Receipts and Use (Reservation) of Fund Balance Over Disbursements	(3,311)				

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

	<u>General Fund</u>	<u>State Special Revenue Funds</u>	<u>State Capital Projects Funds</u>	<u>Debt Service Funds</u>	<u>State Funds Total</u>
Receipts:					
Taxes	58,430	6,491	1,519	50,262	116,702
Miscellaneous Receipts	1,914	15,128	10,398	387	27,827
Federal Receipts	0	(17)	5	53	41
Total Receipts	60,344	21,602	11,922	50,702	144,570
Disbursements:					
Local Assistance	82,597	16,832	5,078	0	104,507
State Operations:					
Personal Service	10,543	5,121	0	0	15,664
Non-Personal Service	3,570	2,568	0	46	6,184
General State Charges	13,294	1,239	0	0	14,533
Debt Service	0	0	0	5,667	5,667
Capital Projects	0	0	8,687	0	8,687
Total Disbursements	110,004	25,760	13,765	5,713	155,242
Other Financing Sources (Uses):					
Transfers from Other Funds	46,952	2,818	2,962	1,729	54,461
Transfers to Other Funds	(5,872)	1,280	(1,507)	(46,685)	(52,784)
Bond and Note Proceeds	0	0	208	0	208
Net Other Financing Sources (Uses)	41,080	4,098	1,663	(44,956)	1,885
Use (Reservation) of Fund Balance:					
Economic Uncertainties	2,627				
Extraordinary Monetary Settlements	2				
Labor Settlements/Agency Operations	(1,450)				
Rainy Day Reserve	(2,547)				
Tax Stabilization Reserve	(80)				
Timing of PTET/PIT Credits	4,040				
Total Use (Reservation) of Fund Balance	2,592				
Excess (Deficiency) of Receipts and Use (Reservation) of Fund Balance Over Disbursements					
	(5,988)				

CASH FINANCIAL PLAN
STATE FUNDS
(millions of dollars)

	<u>FY 2022</u> <u>Actuals</u>	<u>FY 2023</u> <u>Projected</u>	<u>Annual</u> <u>\$ Change</u>	<u>Annual</u> <u>% Change</u>
Opening Fund Balance	14,370	40,010	25,640	178.4%
Receipts:				
Taxes	121,136	100,395	(20,741)	-17.1%
Miscellaneous Receipts	27,750	24,981	(2,769)	-10.0%
Federal Receipts	4,608	2,407	(2,201)	-47.8%
Total Receipts	153,494	127,783	(25,711)	-16.8%
Disbursements:				
Local Assistance	81,573	88,003	6,430	7.9%
State Operations:				
Personal Service	13,243	15,541	2,298	17.4%
Non-Personal Service	6,593	5,382	(1,211)	-18.4%
General State Charges	10,025	9,849	(176)	-1.8%
Debt Service	12,545	7,612	(4,933)	-39.3%
Capital Projects	5,877	9,391	3,514	59.8%
Total Disbursements	129,856	135,778	5,922	4.6%
Other Financing Sources (Uses):				
Transfers from Other Funds	61,316	46,235	(15,081)	-24.6%
Transfers to Other Funds	(59,314)	(44,498)	14,816	25.0%
Bond and Note Proceeds	0	398	398	0.0%
Net Other Financing Sources (Uses)	2,002	2,135	133	6.6%
Excess (Deficiency) of Receipts and Other Financing Sources (Uses) Over Disbursements	25,640	(5,860)	(31,500)	-122.9%
Closing Fund Balance	40,010	34,150	(5,860)	-14.6%

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

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

CASHFLOW
STATE OPERATING FUNDS
FY 2022
(dollars in millions)

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

CASHFLOW
ALL GOVERNMENTAL FUNDS
FY 2022
(dollars in millions)

	2021 April Actuals	May Actuals	June Actuals	July Actuals	August Actuals	September Actuals	October Actuals	November Actuals	December Actuals	2022 January Actuals	February Actuals	March Actuals	Intra-Fund Transfer Eliminations	Total
OPENING BALANCE	18,751	24,932	39,816	41,257	41,721	41,673	43,571	43,028	41,966	56,543	63,283	66,371		18,751
RECEIPTS:														
Personal Income Tax	6,526	9,832	5,822	3,364	3,802	6,449	3,375	3,580	6,288	10,432	6,094	5,173	0	70,737
Consumption/Use Taxes	1,477	1,412	1,913	1,562	1,507	1,950	1,517	1,528	1,960	1,635	1,367	1,793	0	19,621
Business Taxes	970	234	2,013	380	175	2,112	215	79	12,095	1,229	340	7,883	0	27,725
Other Taxes	218	229	236	250	255	256	328	226	263	309	279	204	0	3,053
Total Taxes	9,191	11,707	9,984	5,556	5,739	10,767	5,435	5,413	20,606	13,605	8,080	15,053	0	121,136
Abandoned Property	0	0	0	0	10	100	0	225	0	0	35	198	0	568
ABC License Fee	5	6	7	6	6	5	6	4	4	10	5	6	0	70
HCRA	421	459	490	466	462	471	451	462	488	428	530	686	0	5,814
Investment Income	2	1	1	0	1	1	1	1	1	1	3	1	0	14
Licenses, Fees, etc.	77	97	41	33	35	49	82	10	34	79	31	72	0	640
Lottery	275	291	341	264	268	340	270	280	313	264	254	410	0	3,570
Medical	68	73	63	68	70	66	74	64	70	84	64	72	0	838
Motor Vehicle Fees	41	38	41	41	55	48	40	12	47	31	48	56	0	530
Reimbursements	64	14	(9)	73	70	14	(23)	35	57	(47)	115	(76)	0	241
State University Income	227	297	345	337	501	576	407	334	289	487	683	335	0	4,818
Extraordinary Settlements	0	0	0	0	0	0	0	33	0	0	0	35	0	68
Other Transactions	549	292	518	640	347	948	1,469	563	1,443	718	855	2,419	0	10,761
Total Miscellaneous Receipts	1,729	1,568	1,870	1,925	1,784	2,618	2,777	2,023	2,746	2,055	2,623	4,214	0	27,932
Federal Receipts	7,164	18,246	7,485	5,880	5,986	7,538	7,204	6,009	10,406	5,736	5,559	8,094	0	95,307
TOTAL RECEIPTS	18,084	31,521	19,339	13,361	13,509	20,923	15,416	13,445	33,758	21,396	16,262	27,361	0	244,375
DISBURSEMENTS:														
School Aid	698	4,195	3,223	628	1,098	4,224	1,709	2,036	3,186	1,304	1,471	10,080	0	33,852
Higher Education	27	23	513	697	85	28	305	35	109	25	44	834	0	2,725
All Other Education	70	181	377	558	226	141	194	109	460	221	127	600	0	3,264
STAR	0	0	0	0	0	0	1	1	14	1,850	0	38	0	1,904
Medical - DOH	6,899	6,117	6,399	5,576	6,390	5,407	7,003	6,250	6,606	6,030	5,146	7,415	0	75,238
Public Health	211	202	605	311	353	435	304	332	518	369	369	604	0	4,544
Mental Hygiene	44	78	896	118	843	134	134	106	1,129	66	547	857	0	4,877
Children and Families	70	63	468	249	285	466	533	272	509	348	129	439	0	3,851
Temporary & Disability Assistance	116	227	324	708	504	1,081	660	397	663	628	596	773	0	6,677
Transportation	392	473	590	570	656	657	484	756	1,344	126	333	1,654	0	8,035
Unrestricted Aid	0	44	388	380	8	52	8	0	187	1	21	62	0	1,151
All Other	280	352	794	35	518	1,326	1,619	491	845	664	312	604	0	7,840
Total Local Assistance	8,807	11,955	14,577	9,830	10,182	14,660	12,954	10,785	15,570	11,563	9,095	23,960	0	153,938
Personal Service	1,159	1,182	1,168	1,335	1,114	1,486	1,099	1,432	1,341	1,115	1,178	1,485	0	15,094
Non-Personal Service	519	576	838	518	688	674	674	688	731	820	965	1,536	0	9,280
Total State Operations	1,678	1,758	2,006	1,853	1,841	2,174	1,773	2,120	2,072	1,935	2,143	3,021	0	24,374
General State Charges	895	2,366	627	644	510	732	620	830	674	587	582	1,993	0	11,060
Debt Service	122	41	20	7	308	742	9	26	210	8	773	10,321	0	12,587
Capital Projects	397	513	633	555	700	710	602	743	648	561	577	741	0	7,380
TOTAL DISBURSEMENTS	11,899	16,633	17,863	12,889	13,541	19,018	15,958	14,504	19,174	14,654	13,170	40,036	0	209,339
OTHER FINANCING SOURCES (USES):														
Transfers from other funds	5,377	6,312	6,470	3,752	3,063	5,785	3,475	3,653	10,599	2,214	3,493	7,661	(555)	61,299
Transfers to other funds	(5,381)	(6,316)	(6,505)	(3,760)	(3,079)	(5,792)	(3,476)	(3,656)	(10,606)	(2,216)	(3,497)	(7,808)	555	(61,537)
Bond and note proceeds	0	0	0	0	0	0	0	0	0	0	0	0	0	0
NET OTHER FINANCING SOURCES/(USES)	(4)	(4)	(35)	(8)	(16)	(7)	(1)	(3)	(7)	(2)	(4)	(147)	0	(238)
Excess/(Deficiency) of Receipts over Disbursements	6,181	14,884	1,441	464	(48)	1,898	(543)	(1,062)	14,577	6,740	3,088	(12,822)	0	34,798
CLOSING BALANCE	24,932	39,816	41,257	41,721	41,673	43,571	43,028	41,966	56,543	63,283	66,371	53,549	0	53,549

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

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

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

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

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

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

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

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

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

	2021 April Actuals	May Actuals	June Actuals	July Actuals	August Actuals	September Actuals	October Actuals	November Actuals	December Actuals	2022 January Actuals	February Actuals	March Actuals	Total
OPENING BALANCE	(1,144)	(1,122)	(1,347)	(1,562)	(1,707)	(1,799)	(2,190)	(1,558)	(1,566)	(1,662)	(1,614)	(1,743)	(1,144)
RECEIPTS:													
Consumption/Use Taxes	43	42	66	47	50	75	47	36	72	35	49	45	607
Business Taxes	41	50	54	54	53	45	52	51	46	49	44	48	587
Other Taxes	0	0	11	13	12	12	12	12	11	12	12	12	119
Total Taxes	84	92	131	114	115	132	111	99	129	96	105	105	1,313
Miscellaneous Receipts	181	91	117	322	114	437	1,074	95	671	193	587	1,125	5,007
Federal Receipts	6	23	110	143	169	140	130	313	352	178	225	277	2,066
TOTAL RECEIPTS	271	206	358	579	398	709	1,315	507	1,152	467	917	1,507	8,386
DISBURSEMENTS:													
Higher Education	0	0	0	0	0	0	0	0	0	0	0	0	0
All Other Education	2	1	1	1	1	1	13	1	1	0	1	1	24
Public Health	42	27	79	42	31	34	39	60	59	82	118	56	669
Mental Hygiene	3	4	3	0	4	4	4	3	6	4	9	25	69
School Aid	11	23	40	12	7	0	2	0	4	0	4	75	174
Temporary & Disability Assistance	0	2	6	22	0	0	0	0	22	0	0	22	74
Transportation	183	41	288	267	218	381	199	214	568	53	231	1,570	4,213
All Other Local	92	155	351	115	108	192	134	92	414	65	118	285	2,101
Total Local Assistance	333	253	748	459	369	612	391	370	1,070	204	481	2,034	7,324
Economic Development	13	14	13	10	23	15	18	28	18	16	13	14	195
Parks & the Environment	22	35	82	48	75	49	39	99	49	32	66	115	711
Transportation	155	315	373	324	362	394	348	388	346	278	281	301	3,865
Health & Social Welfare	4	6	6	6	5	7	7	9	17	16	14	40	137
Mental Hygiene	15	22	45	21	22	37	23	27	39	16	18	32	317
Public Protection	61	56	12	52	47	60	58	42	65	47	47	67	614
Education	108	45	81	67	142	123	83	116	72	126	87	115	1,165
All Other	19	20	21	27	24	25	26	34	42	30	51	57	376
Total Capital Projects	397	513	633	555	700	710	602	743	648	561	577	741	7,380
TOTAL DISBURSEMENTS	730	766	1,381	1,014	1,069	1,322	993	1,113	1,718	765	1,058	2,775	14,704
OTHER FINANCING SOURCES (USES):													
Transfers from Other Funds	489	344	831	299	587	434	320	608	515	354	16	2,375	7,172
Transfers to Other Funds	(8)	(9)	(23)	(9)	(8)	(212)	(10)	(10)	(45)	(8)	(4)	(908)	(1,254)
Bond and Note Proceeds	0	0	0	0	0	0	0	0	0	0	0	0	0
NET OTHER FINANCING SOURCES/(USES)	481	335	808	290	579	222	310	598	470	346	12	1,467	5,918
Excess/(Deficiency) of Receipts over Disbursements	22	(225)	(215)	(145)	(92)	(391)	632	(8)	(96)	48	(129)	199	(400)
CLOSING BALANCE	(1,122)	(1,347)	(1,562)	(1,707)	(1,799)	(2,190)	(1,558)	(1,566)	(1,662)	(1,614)	(1,743)	(1,544)	(1,544)

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

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

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

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

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

	2021 April Actuals	May Actuals	June Actuals	July Actuals	August Actuals	September Actuals	October Actuals	November Actuals	December Actuals	2022 January Actuals	February Actuals	March Actuals	Intra-Fund Transfer Eliminations	Total
RECEIPTS:														
Personal Income Tax	14,370	18,259	20,336	22,390	23,392	23,985	25,451	24,782	23,570	36,898	44,338	47,728		14,370
Consumption/Use Taxes	6,526	9,832	5,822	3,364	3,802	6,449	3,375	3,580	6,288	10,432	6,094	5,173	0	70,737
Business Taxes	1,477	1,412	1,913	1,562	1,507	1,950	1,517	1,528	1,960	1,635	1,367	1,793	0	19,621
Other Taxes	218	229	2,013	380	215	2,112	215	79	12,095	1,229	340	7,883	0	27,725
Total Taxes	9,191	11,707	9,984	5,556	5,739	10,767	5,435	5,413	20,606	13,603	8,080	15,053	0	121,136
Abandoned Property	0	0	0	0	100	100	0	225	0	0	35	198	0	568
ABC License Fee	5	6	7	6	6	5	6	4	4	10	5	70	0	70
HCFRA	421	459	490	466	462	471	451	462	488	428	530	686	0	5,814
Investment Income	2	1	1	0	1	1	1	1	1	1	3	1	0	14
Licenses, Fees, etc.	77	97	41	33	35	49	82	10	34	79	31	72	0	640
Lottery	275	291	341	264	268	340	270	280	313	264	254	410	0	3,570
Medicaid	68	73	63	68	74	66	72	64	70	64	64	838	0	838
Motor Vehicle Fees	41	38	73	41	55	48	40	12	47	31	48	56	0	530
Reimbursements	64	14	(9)	70	27	14	(23)	35	57	(47)	115	(76)	0	241
State University Income	227	297	345	337	501	576	407	334	289	487	683	335	0	4,818
Extraordinary Settlements	0	0	0	0	0	0	0	33	0	0	0	35	0	68
Other Transactions	536	247	509	629	325	940	1,459	547	1,434	707	837	2,409	0	10,579
Total Miscellaneous Receipts	1,716	1,523	1,861	1,914	1,762	2,610	2,767	2,007	2,737	2,044	2,605	4,204	0	27,750
Federal Receipts	0	0	0	3	31	15	27	0	10	(12)	25	4,509	0	4,608
TOTAL RECEIPTS	10,907	13,230	11,845	7,473	7,532	13,392	8,229	7,420	23,353	15,637	10,710	23,766	0	153,494
DISBURSEMENTS:														
School Aid	461	3,805	2,463	287	573	3,974	1,193	1,693	2,429	1,100	914	9,606	0	28,448
Higher Education	27	23	513	697	85	28	305	35	109	25	44	834	0	2,725
All Other Education	35	90	269	515	67	90	66	50	418	97	88	424	0	2,209
STAR	0	0	0	0	0	0	0	1	14	1,850	0	38	0	1,904
Medicaid - DOH	3,132	1,968	1,595	1,619	1,909	1,202	2,293	2,198	1,403	1,735	1,357	1,561	0	21,972
Public Health	91	110	363	146	227	192	184	199	250	178	95	346	0	2,381
Mental Hygiene	35	66	882	106	51	834	120	89	1,113	53	536	843	0	4,728
Children and Families	(4)	35	239	155	39	100	362	45	289	180	42	311	0	1,793
Temporary & Disability Assistance	48	67	70	190	87	127	127	69	182	105	88	259	0	1,420
Transportation	385	454	541	516	623	593	449	719	1,301	77	279	1,592	0	7,529
Unrestricted Aid	0	44	388	1	0	52	8	0	187	1	21	62	0	764
All Other	149	231	623	(25)	426	1,053	1,451	408	456	195	242	491	0	5,700
Total Local Assistance	4,359	6,893	7,946	4,207	4,087	8,196	6,559	5,506	8,151	5,596	3,706	16,367	0	81,573
Personal Service	1,108	1,131	710	1,272	1,061	1,415	1,044	1,343	635	1,051	1,125	1,348	0	13,243
Non-Personal Service	362	470	374	365	513	483	438	461	493	650	786	1,198	0	6,593
Total State Operations	1,470	1,601	1,084	1,637	1,574	1,898	1,482	1,804	1,128	1,701	1,911	2,546	0	19,836
General State Charges	870	2,339	470	536	469	701	593	779	238	550	549	1,931	0	10,025
Debt Service	122	41	(22)	7	308	742	9	26	210	8	773	10,321	0	12,545
Capital Projects	349	407	464	419	559	547	415	601	500	476	465	675	0	5,877
TOTAL DISBURSEMENTS	7,170	11,281	9,942	6,806	6,997	12,084	9,058	8,716	10,227	8,331	7,404	31,840	0	129,856
OTHER FINANCING SOURCES (USES):														
Transfers from other funds	5,377	6,312	6,470	3,752	3,063	5,785	3,475	3,653	10,599	2,212	3,493	7,680	(555)	61,316
Transfers to other funds	(5,225)	(6,184)	(6,319)	(3,417)	(3,005)	(5,627)	(3,315)	(3,569)	(10,397)	(2,078)	(3,409)	(7,324)	555	(59,314)
Bond and note proceeds	0	0	0	0	0	0	0	0	0	0	0	0	0	0
NET OTHER FINANCING SOURCES(USES)	152	128	151	335	58	158	160	84	202	134	84	356	0	2,002
Excess/(Deficiency) of Receipts over Disbursements/	3,889	2,077	2,054	1,002	593	1,466	(669)	(1,212)	13,328	7,440	3,390	(7,718)	0	25,640
CLOSING BALANCE	18,259	20,336	22,390	23,392	23,985	25,451	24,782	23,570	36,898	44,338	47,728	40,010	0	40,010

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

	2022		2023					Total					
	April Actuals	May Actuals	June Actuals	July Actuals	August Actuals	September Actuals	October Projected		November Projected	December Projected	January Projected	February Projected	March Projected
OPENING BALANCE	33,053	45,693	40,311	43,797	43,699	42,930	49,993	46,783	37,864	39,701	36,227	33,124	33,053
RECEIPTS:													
Personal Income Tax	7,360	1,364	2,095	1,546	1,794	2,430	930	(2,106)	1,537	1,222	2,164	2,310	22,646
Consumption/Use Taxes	370	374	489	405	382	496	755	696	880	752	625	805	7,029
Business Taxes	1,160	111	3,204	262	(34)	3,426	(107)	140	4,260	162	193	4,580	17,357
Other Taxes	129	127	124	135	160	402	274	66	67	68	65	65	1,682
Total Taxes	9,019	1,976	5,912	2,348	2,302	6,754	1,852	(1,204)	6,744	2,204	3,047	7,760	48,714
Abandoned Property	1	0	0	0	10	100	30	130	0	30	10	139	450
ABC License Fee	5	6	6	5	6	6	6	5	6	6	5	7	69
Investment Income	7	12	27	37	53	69	92	30	18	10	5	3	363
Licenses, Fees, etc.	41	72	74	(13)	88	53	73	25	35	25	30	26	529
Motor Vehicle Fees	18	26	35	14	36	13	5	15	17	18	16	25	238
Reimbursements	114	(12)	66	(39)	(47)	131	(34)	0	(25)	(20)	(10)	(54)	70
Extraordinary Settlements	0	0	0	0	0	0	0	80	0	0	0	0	110
Other Transactions	12	(3)	8	80	12	66	34	13	60	15	8	61	366
Total Miscellaneous Receipts	198	101	216	84	188	438	206	298	111	84	64	207	2,195
Federal Receipts	0	0	0	0	0	0	0	0	0	0	0	2,350	2,350
PIT in Excess of Revenue Bond Debt Service	7,361	1,328	2,097	1,346	1,056	2,327	930	(2,105)	1,106	411	381	2,360	18,598
PTET in Excess of Revenue Bond Debt Service	91	(24)	1,390	(24)	44	1,681	(328)	75	2,318	20	138	2,118	7,499
ECEP in Excess of Revenue Bond Debt Service	0	0	0	0	0	0	0	0	2	3	0	2	7
Sales Tax in Excess of LGAC Bond Debt Service	311	327	438	345	335	442	0	0	0	0	0	0	2,198
Sales Tax in Excess of Revenue Bond Debt Service	504	529	755	569	548	863	577	525	711	566	470	727	7,344
Real Estate Taxes in Excess of CW/CA Debt Service	142	110	118	143	113	107	103	64	58	69	59	51	1,157
All Other	250	115	170	165	99	377	88	132	164	156	201	(2,347)	(430)
Total Transfers from Other Funds	8,659	2,405	4,968	2,544	2,195	5,797	1,370	(1,309)	4,359	1,225	1,249	2,911	36,373
TOTAL RECEIPTS	17,876	4,482	11,096	4,976	4,685	12,989	3,428	(2,215)	11,214	3,513	4,360	13,228	89,632
DISBURSEMENTS:													
School Aid	1,329	4,091	1,664	294	587	1,685	687	1,800	2,425	812	944	9,473	25,791
Higher Education	60	13	545	112	52	167	499	28	230	37	515	806	3,064
All Other Education	48	242	134	537	112	45	50	373	263	78	107	534	2,523
Medicaid - DOH	2,017	2,011	1,118	1,510	1,794	861	2,317	1,940	1,588	2,325	1,257	1,888	18,926
Public Health	43	74	38	38	122	46	32	59	68	73	69	194	856
Mental Hygiene	17	71	1,234	44	34	1,031	133	98	931	227	594	920	5,334
Children and Families	8	44	177	197	180	201	63	111	255	143	111	251	1,741
Temporary & Disability Assistance	90	178	139	215	211	138	178	301	295	270	252	359	2,626
Transportation	0	33	19	0	32	0	0	33	13	0	20	1	151
Unrestricted Aid	0	12	388	0	0	119	9	9	194	9	9	76	825
All Other	34	(44)	(73)	167	333	65	128	163	177	151	589	1,587	3,277
Total Local Assistance	3,646	6,725	5,383	3,114	3,457	4,358	4,096	4,915	6,439	4,125	4,467	14,389	65,114
Personal Service	740	695	867	714	905	716	801	765	938	844	853	1,643	10,481
Non-Personal Service	149	225	247	161	225	231	212	274	292	287	304	156	2,763
Total State Operations	889	920	1,114	875	1,130	947	1,013	1,039	1,230	1,131	1,157	1,799	13,244
General State Charges	780	2,000	357	442	489	468	589	397	517	536	955	1,136	8,666
Debt Service	112	0	0	43	0	(2)	5	0	0	155	(10)	(13)	290
Capital Projects	(612)	(176)	171	348	222	(27)	792	58	1,096	971	849	666	4,358
SUNY Operations	223	286	326	213	61	13	199	26	21	22	22	108	1,508
Other Purposes	198	109	259	39	95	172	130	96	69	48	23	763	2,001
Total Transfers to Other Funds	(79)	219	756	643	378	153	940	353	1,191	1,195	884	1,524	8,157
TOTAL DISBURSEMENTS	5,236	9,864	7,610	5,074	5,454	5,926	6,638	6,704	9,377	6,987	7,463	18,848	95,181
Excess/(Deficiency) of Receipts over Disbursements	12,640	(5,382)	3,486	(98)	(769)	7,063	(3,210)	(8,919)	1,837	(3,474)	(3,103)	(5,620)	(5,549)
CLOSING BALANCE	45,693	40,311	43,797	43,699	42,930	49,993	46,783	37,864	39,701	36,227	33,124	27,504	27,504

CASHFLOW
STATE OPERATING FUNDS
FY 2023
(millions of dollars)

	2022 April Actuals	May Actuals	June Actuals	July Actuals	August Actuals	September Actuals	October Projected	November Projected	December Projected	2023 January Projected	February Projected	March Projected	Intra-Fund Transfer Eliminations	Total
OPENING BALANCE	40,767	54,487	49,385	53,898	54,452	54,214	58,499	55,482	46,435	48,267	48,101	46,588		40,767
RECEIPTS:														
Personal Income Tax	14,721	2,726	4,192	3,091	3,588	4,860	1,860	(4,210)	3,212	5,946	4,328	4,636	0	48,950
Consumption/Use Taxes	1,504	1,573	2,006	1,588	1,535	2,014	1,604	1,489	1,935	1,590	1,355	1,709	0	19,832
Business Taxes	1,541	1,704	4,965	335	84	5,505	(956)	296	7,024	278	409	7,203	0	27,458
Other Taxes	282	257	242	280	276	512	380	133	130	143	127	119	0	2,881
Total Taxes	18,048	4,660	11,405	5,294	5,483	12,891	3,488	(2,292)	12,301	7,957	6,219	13,667	0	99,121
Abandoned Property	1	0	0	0	10	100	30	130	0	30	10	139	0	450
ABC License Fee	5	6	6	5	6	6	6	5	6	6	5	7	0	69
HCRA	465	459	505	512	541	505	467	471	498	447	621	461	0	5,952
Investment Income	7	12	27	37	53	69	92	37	18	10	5	3	0	363
Licenses, Fees, etc.	41	72	74	(13)	88	53	73	25	35	25	30	26	0	529
Lottery	260	261	324	271	348	254	264	320	253	256	247	534	0	3,592
Medicaid	75	74	70	73	77	77	73	73	73	73	73	65	0	870
Motor Vehicle Fees	36	43	49	34	53	31	24	34	37	37	34	38	0	450
Reimbursements	114	114	66	(39)	(47)	(34)	(34)	(47)	0	(20)	(10)	(54)	0	70
State University Income	267	275	368	294	379	809	482	391	369	484	650	423	0	5,191
Extraordinary Settlements	0	0	0	0	30	0	0	80	0	0	0	0	0	110
Other Transactions	448	247	374	496	386	514	532	386	485	187	(350)	(5,082)	0	(1,377)
Total Miscellaneous Receipts	1,719	1,437	1,863	1,670	1,918	2,549	2,009	1,945	1,749	1,535	1,315	(3,440)	0	16,269
Federal Receipts	0	0	12	3	37	0	0	0	0	(18)	2	2,366	0	2,402
TOTAL RECEIPTS	19,767	6,097	13,280	6,967	7,438	15,440	5,497	(347)	14,050	9,474	7,536	12,593	0	117,792
DISBURSEMENTS:														
School Aid	1,329	4,091	1,988	294	587	4,752	873	1,986	2,610	998	1,130	9,798	0	30,436
Higher Education	60	13	545	112	52	167	499	28	230	37	515	806	0	3,064
All Other Education	48	242	134	537	112	46	52	376	265	79	108	537	0	2,536
STAR	0	0	0	0	0	0	0	1	69	1,751	0	10	0	1,831
Medicaid - DOH	2,491	2,486	1,573	2,040	2,399	1,316	2,850	2,485	2,079	2,778	1,935	767	0	25,199
Public Health	110	135	218	97	188	191	171	117	231	120	127	399	0	2,104
Mental Hygiene	18	71	1,235	44	34	1,032	135	116	969	266	642	989	0	5,551
Children and Families	8	44	177	197	180	201	112	112	256	144	112	251	0	1,745
Temporary & Disability Assistance	90	178	139	215	211	138	178	301	295	270	252	359	0	2,626
Transportation	57	594	333	358	532	335	382	694	1,045	65	120	84	0	4,599
Unrestricted Aid	0	12	388	0	0	119	9	9	194	9	9	76	0	825
All Other	185	3	(36)	216	373	96	185	276	366	97	361	810	0	2,932
Total Local Assistance	4,396	7,869	6,694	4,110	4,668	8,393	5,397	6,501	8,609	6,614	5,311	14,886	0	83,448
Personal Service	1,155	1,098	1,259	1,123	1,496	1,096	1,250	1,237	1,406	1,194	1,243	1,984	0	15,541
Non-Personal Service	389	459	493	369	541	499	497	508	529	342	358	398	0	5,382
Total State Operations	1,544	1,557	1,752	1,492	2,037	1,595	1,747	1,745	1,935	1,536	1,601	2,382	0	20,923
General State Charges	848	2,060	445	557	612	518	671	558	652	624	1,037	1,267	0	9,849
Debt Service	116	29	47	8	164	1,061	2	15	93	1	380	5,696	0	7,612
Capital Projects	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL DISBURSEMENTS	6,904	11,515	8,938	6,167	7,481	11,567	7,817	8,819	11,289	8,775	8,329	24,231	0	121,832
OTHER FINANCING SOURCES (USES):														
Transfers from other funds	9,447	2,949	5,885	2,955	2,392	6,167	1,622	(829)	4,589	1,564	1,392	3,869	(487)	41,515
Transfers to other funds	(8,590)	(2,633)	(5,714)	(3,201)	(2,587)	(5,755)	(2,319)	948	(5,518)	(2,429)	(2,112)	(3,784)	487	(43,207)
Bond and note proceeds	0	0	0	0	0	0	0	0	0	0	0	0	0	0
NET OTHER FINANCING SOURCES/(USES)	857	316	171	(246)	(195)	412	(697)	119	(929)	(865)	(720)	85	0	(1,692)
Excess/(Deficiency) of Receipts over Disbursements	13,720	(5,102)	4,513	554	(238)	4,285	(3,017)	(9,047)	1,832	(166)	(1,513)	(11,553)	0	(5,732)
CLOSING BALANCE	54,487	49,385	53,898	54,452	54,214	58,499	55,482	46,435	48,267	48,101	46,588	35,035	0	35,035

CASHFLOW
ALL GOVERNMENTAL FUNDS
FY 2023
(millions of dollars)

	2022 April Actuals	May Actuals	June Actuals	July Actuals	August Actuals	September Actuals	October Projected	November Projected	December Projected	2023 January Projected	February Projected	March Projected	Intra-Fund Transfer Eliminations	Total
OPENING BALANCE	53,549	67,121	63,344	68,649	68,004	67,069	74,089	70,890	60,706	64,394	62,969	60,405		53,549
RECEIPTS:														
Personal Income Tax	14,721	2,726	4,192	3,091	3,588	4,860	1,860	(4,210)	3,212	5,946	4,328	4,636	0	48,950
Consumption/Use Taxes	1,547	1,543	2,052	1,598	1,546	2,052	1,617	1,502	1,964	1,625	1,407	1,766	0	20,219
Business Taxes	1,590	224	5,021	385	1,37	5,564	(309)	349	7,080	328	461	7,258	0	28,088
Other Taxes	282	257	268	306	301	538	406	159	156	168	153	143	0	3,138
Total Taxes	18,140	4,750	11,533	5,380	5,572	13,014	3,574	(2,200)	12,412	8,068	6,249	13,803	0	100,395
Abandoned Property	1	0	0	0	10	100	30	130	0	30	10	139	0	450
ABC License Fee	5	6	6	5	6	6	6	5	6	6	6	7	0	69
HCR	465	459	505	512	541	505	467	471	498	447	621	461	0	5,952
Investment Income	7	12	27	37	53	69	92	30	18	10	5	3	0	363
Licenses, Fees, etc.	41	72	74	(13)	88	53	73	25	35	25	30	26	0	529
Lottery	260	261	324	271	348	254	264	320	253	256	247	534	0	3,592
Medicaid	75	74	70	73	77	73	73	73	73	73	73	65	0	870
Motor Vehicle Fees	36	43	49	34	53	31	24	34	37	37	34	38	0	450
Reimbursements	114	(12)	66	(39)	(47)	(39)	(34)	0	(25)	(20)	(10)	(54)	0	70
State University Income	267	275	368	294	379	809	482	391	369	484	650	423	0	5,191
Extraordinary Settlements	0	0	0	0	30	0	0	80	0	0	0	0	0	110
Other Transactions	1,438	1,370	1,012	659	782	1,313	1,131	1,275	1,221	302	(138)	(2,599)	0	7,766
Total Miscellaneous Receipts	2,709	2,560	2,501	1,833	2,314	3,348	2,608	2,834	2,485	1,650	1,527	(957)	0	25,412
Federal Receipts	6,751	7,504	8,220	5,687	6,203	8,821	5,526	7,137	9,141	6,358	6,370	12,002	0	89,720
TOTAL RECEIPTS	27,600	14,814	22,254	12,900	14,089	25,183	11,708	7,771	24,038	16,076	14,246	24,848	0	215,527
DISBURSEMENTS:														
School Aid	1,842	4,720	2,312	878	1,030	4,898	1,015	3,095	3,719	2,107	2,239	11,026	0	38,881
Higher Education	60	13	545	112	52	167	499	28	230	37	515	806	0	3,064
All Other Education	99	378	215	603	162	76	126	483	372	186	215	665	0	3,580
STAR	0	0	0	0	0	0	0	1	69	1,751	0	10	0	1,831
Medicaid - DOH	7,585	7,037	6,709	6,472	7,319	5,464	7,564	7,500	6,224	7,160	6,165	8,543	0	83,742
Public Health	265	265	525	255	345	462	288	288	592	381	434	901	0	5,092
Mental Hygiene	36	88	1,271	72	55	1,053	164	151	1,001	305	702	1,089	0	5,987
Children and Families	49	100	330	300	260	344	130	311	455	343	311	451	0	3,384
Temporary & Disability Assistance	470	644	548	831	394	462	688	688	622	601	559	553	0	6,947
Transportation	96	660	460	393	582	559	428	761	1,427	132	187	399	0	6,084
Unrestricted Aid	0	12	388	387	0	119	9	9	194	9	76	76	0	1,212
All Other	366	230	303	492	971	335	641	855	1,182	723	929	1,467	0	8,494
Total Local Assistance	10,868	14,147	13,606	10,795	11,170	13,939	11,530	14,170	16,087	13,735	12,265	25,986	0	168,298
Personal Service	1,209	1,153	1,316	1,172	1,579	1,151	1,308	1,293	1,458	1,247	1,299	2,044	0	16,229
Non-Personal Service	469	628	654	439	679	688	604	693	734	723	712	1,063	0	8,086
Total State Operations	1,678	1,781	1,970	1,611	2,258	1,839	1,912	1,986	2,192	1,970	2,011	3,107	0	24,315
General State Charges	872	2,094	486	582	644	555	706	591	685	654	1,070	1,296	0	10,235
Debt Service	116	29	47	8	164	1,061	2	15	93	1	380	5,696	0	7,612
Capital Projects	490	536	807	546	779	764	753	1,189	1,289	1,134	1,073	2,122	0	11,482
TOTAL DISBURSEMENTS	14,024	18,587	16,916	13,542	15,015	18,158	14,903	17,951	20,346	17,494	16,799	38,207	0	221,942
OTHER FINANCING SOURCES (USES):														
Transfers from other funds	8,836	2,777	6,081	3,324	2,617	6,158	2,418	(770)	5,688	2,535	2,251	4,847	(487)	46,275
Transfers to other funds	(8,840)	(2,781)	(6,114)	(3,327)	(2,626)	(6,163)	(2,422)	766	(5,692)	(2,542)	(2,262)	(5,009)	487	(46,525)
Bond and note proceeds	0	0	0	0	0	0	0	0	0	0	0	398	0	398
NET OTHER FINANCING SOURCES/(USES)	(4)	(4)	(33)	(3)	(9)	(5)	(4)	(4)	(4)	(7)	(11)	236	0	148
Excess/(Deficiency) of Receipts over Disbursements	13,572	(3,777)	5,305	(645)	(935)	7,020	(3,199)	(10,184)	3,688	(1,425)	(2,564)	(13,123)	0	(6,267)
CLOSING BALANCE	67,121	63,344	68,649	68,004	67,069	74,089	70,890	60,706	64,394	62,969	60,405	47,282	0	47,282

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

	2022 April Actuals	May Actuals	June Actuals	July Actuals	August Actuals	September Actuals	October Projected	November Projected	December Projected	2023 January Projected	February Projected	March Projected	Intra-Fund Transfer Eliminations	Total
OPENING BALANCE	21,938	22,806	24,032	25,686	24,862	24,261	25,315	24,529	23,409	24,914	24,314	23,587		21,938
RECEIPTS:														
Personal Income Tax	0	0	0	0	0	0	0	1	69	1,751	0	10	0	1,831
Consumption/Use Taxes	202	148	202	147	149	191	150	147	223	151	139	132	0	1,981
Business Taxes	291	87	371	97	398	74	79	81	446	96	78	504	0	2,602
Other Taxes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Taxes	493	235	573	244	223	589	229	229	738	1,998	217	646	0	6,414
HCRA	465	459	505	512	541	505	467	471	498	447	621	461	0	5,952
State University Income	267	275	368	294	379	809	482	391	369	484	650	423	0	5,191
Lottery	260	261	324	271	348	254	264	320	253	256	247	534	0	3,592
Medicaid	75	74	70	73	71	73	73	73	73	73	73	65	0	870
Motor-Vehicle Fees	18	17	14	20	17	18	19	19	20	19	18	13	0	212
Other Transactions	394	281	339	394	388	434	510	348	399	138	(385)	(5,163)	0	(1,923)
Total Miscellaneous Receipts	1,479	1,367	1,620	1,564	1,744	2,097	1,815	1,622	1,612	1,417	1,224	(3,667)	0	13,894
Federal Receipts	6,617	7,337	8,010	5,496	5,878	8,640	5,182	6,895	8,891	6,177	6,182	9,003	0	84,308
TOTAL RECEIPTS	8,589	8,939	10,203	7,304	7,845	11,326	7,226	8,746	11,241	9,592	7,623	5,982	0	104,616
DISBURSEMENTS:														
School Aid	495	629	640	571	441	3,212	328	1,230	1,229	1,230	1,230	1,470	0	12,705
Higher Education	0	0	0	0	0	0	0	0	0	0	0	0	0	0
All Other Education	50	130	80	64	48	30	75	101	100	99	99	103	0	979
STAR	0	0	0	0	0	0	0	1	69	1,751	0	10	0	1,831
Medicaid - DOH	5,568	5,026	5,591	4,962	5,525	4,603	5,247	5,560	4,636	4,835	4,908	8,355	0	64,816
Public Health	181	181	430	186	195	405	272	167	420	183	252	457	0	3,329
Mental Hygiene	14	11	32	22	14	18	21	46	60	67	87	101	0	493
Children and Families	41	56	153	103	80	143	67	200	200	200	200	200	0	1,643
Temporary & Disability Assistance	380	466	409	616	158	324	397	372	327	312	307	154	0	4,222
Transportation	62	554	317	363	504	339	386	666	1,037	70	105	88	0	4,491
Unrestricted Aid	0	0	0	387	0	0	0	0	0	0	0	0	0	387
All Other	242	88	221	135	352	184	280	528	496	424	94	(148)	0	2,896
Total Local Assistance	7,033	7,141	7,873	7,409	7,317	9,258	7,073	8,871	8,574	9,171	7,282	10,790	0	97,792
Personal Service	469	458	449	458	674	435	507	528	520	403	446	401	0	5,748
Non-Personal Service	320	401	407	261	449	456	392	418	403	436	403	893	0	5,278
Total State Operations	789	859	856	719	1,123	891	899	946	962	839	849	1,294	0	11,026
General State Charges	92	94	129	140	155	87	117	194	168	118	115	160	0	1,569
Debt Service	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Capital Projects	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL DISBURSEMENTS	7,914	8,094	8,858	8,268	8,595	10,236	8,089	10,011	9,704	10,128	8,246	12,244	0	110,387
OTHER FINANCING SOURCES (USES):														
Transfers from Other Funds	435	523	726	281	188	196	181	336	126	80	50	819	(487)	3,454
Transfers to Other Funds	(242)	(142)	(417)	(141)	(39)	(232)	(104)	(191)	(158)	(144)	(154)	2,877	487	1,400
NET OTHER FINANCING SOURCES/(USES)	193	381	309	140	149	(36)	77	145	(32)	(64)	(104)	3,696	0	4,854
Excess/(Deficiency) of Receipts over Disbursements	868	1,226	1,654	(824)	(601)	1,054	(786)	(1,120)	1,505	(600)	(727)	(2,566)	0	(917)
CLOSING BALANCE	22,806	24,032	25,686	24,862	24,261	25,315	24,529	23,409	24,914	24,314	23,587	21,021	0	21,021

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

	2022 April Actuals	May Actuals	June Actuals	July Actuals	August Actuals	September Actuals	October Projected	November Projected	December Projected	2023 January Projected	February Projected	March Projected	Intra-Fund Transfer Eliminations	Total
OPENING BALANCE	7,612	8,528	8,754	9,577	9,907	9,783	7,876	7,952	7,665	7,118	7,569	7,637		7,612
RECEIPTS:														
Personal Income Tax	0	0	0	0	0	0	0	1	69	1,751	0	10	0	1,831
Consumption/Use Taxes	202	148	202	147	149	191	150	147	223	151	139	132	0	1,981
Business Taxes	291	87	371	97	79	398	79	81	446	96	78	504	0	2,602
Other Taxes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Taxes	493	235	573	244	223	589	229	229	738	1,998	217	646	0	6,414
HICRA	465	459	505	512	541	505	467	471	498	447	621	461	0	5,952
State University Income	267	275	368	294	379	809	482	391	369	484	650	423	0	5,191
Lottery	260	261	324	271	348	254	264	320	253	256	247	534	0	3,992
Medicaid	75	74	70	73	71	73	73	73	73	73	73	65	0	870
Motor Vehicle Fees	18	17	14	20	17	18	19	19	20	19	18	13	0	212
Other Transactions	377	225	321	369	348	399	483	339	390	129	(393)	(5,112)	0	(2,125)
Total Miscellaneous Receipts	1,462	1,311	1,602	1,539	1,704	2,062	1,788	1,613	1,603	1,408	1,216	(3,616)	0	13,692
Federal Receipts	0	0	11	0	0	0	0	0	0	(18)	0	(11)	0	(18)
TOTAL RECEIPTS	1,955	1,546	2,186	1,783	1,927	2,651	2,017	1,842	2,341	3,388	1,433	(2,981)	0	20,088
DISBURSEMENTS:														
School Aid	0	0	324	0	0	3,067	186	186	185	186	186	325	0	4,645
Higher Education	0	0	0	0	0	0	0	0	0	0	0	0	0	0
All Other Education	0	0	0	0	0	1	2	3	2	1	1	3	0	13
STAR	0	0	0	0	0	0	0	1	69	1,751	0	10	0	1,831
Medicaid - DOH	474	475	455	530	605	455	533	545	491	453	678	579	0	6,273
Public Health	67	61	180	59	66	145	139	58	163	47	58	205	0	1,248
Mental Hygiene	1	0	1	0	0	1	2	18	38	39	48	69	0	217
Children and Families	0	0	0	0	0	0	0	1	1	1	1	0	0	4
Temporary & Disability Assistance	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Transportation	57	561	314	358	500	335	382	661	1,032	65	100	83	0	4,448
Unrestricted Aid	0	0	0	0	0	0	0	0	0	0	0	0	0	0
All Other	151	47	37	49	40	31	57	113	189	(54)	(228)	(777)	0	(345)
Total Local Assistance	750	1,144	1,311	996	1,211	4,035	1,301	1,586	2,170	2,489	844	497	0	18,334
Personal Service	415	403	392	409	591	380	449	472	468	350	390	341	0	5,060
Non-Personal Service	240	232	246	191	311	267	285	233	237	55	49	228	0	2,574
Total State Operations	655	635	638	600	902	647	734	705	705	405	439	569	0	7,634
General State Charges	68	60	88	115	123	50	82	161	135	88	82	131	0	1,183
Capital Projects	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL DISBURSEMENTS	1,473	1,839	2,037	1,711	2,236	4,732	2,117	2,452	3,010	2,982	1,365	1,197	0	27,151
OTHER FINANCING SOURCES (USES):														
Transfers from Other Funds	435	523	726	281	188	196	181	336	126	80	50	819	(487)	3,454
Transfers to Other Funds	(1)	(4)	(52)	(23)	(3)	(22)	(5)	(13)	(4)	(35)	(50)	3,152	487	3,427
NET OTHER FINANCING SOURCES/(USES)	434	519	674	258	185	174	176	323	122	45	0	3,971	0	6,881
Excess/(Deficiency) of Receipts over Disbursements	916	226	823	330	(124)	(1,907)	76	(287)	(547)	451	68	(207)	0	(182)
CLOSING BALANCE	8,528	8,754	9,577	9,907	9,783	7,876	7,952	7,665	7,118	7,569	7,637	7,430	0	7,430

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

	2022 April Actuals	May Actuals	June Actuals	July Actuals	August Actuals	September Actuals	October Projected	November Projected	December Projected	2023 January Projected	February Projected	March Projected	Total
OPENING BALANCE	14,326	14,278	15,278	16,109	14,955	14,478	17,439	16,577	15,744	17,796	16,745	15,950	14,326
RECEIPTS:													
Miscellaneous Receipts	17	56	18	25	40	35	27	9	9	9	8	(51)	202
Federal Receipts	6,617	7,337	7,999	5,496	5,878	8,640	5,182	6,895	8,891	6,195	6,182	9,014	84,326
TOTAL RECEIPTS	6,634	7,393	8,017	5,521	5,918	8,675	5,209	6,904	8,900	6,204	6,190	8,963	84,528
DISBURSEMENTS:													
School Aid	495	629	316	571	441	145	142	1,044	1,044	1,044	1,044	1,145	8,060
Higher Education	0	0	0	0	0	0	0	0	0	0	0	0	0
All Other Education	50	130	80	64	48	29	73	98	98	98	98	100	966
STAR	0	0	0	0	0	0	0	0	0	0	0	0	0
Medicaid - DOH	5,094	4,551	5,136	4,432	4,920	4,148	4,714	5,015	4,145	4,382	4,230	7,776	58,543
Public Health	114	120	250	127	129	260	133	109	257	136	194	252	2,081
Mental Hygiene	13	11	22	22	14	17	19	28	22	28	39	32	276
Children and Families	41	56	153	103	80	143	67	199	199	199	199	200	1,639
Temporary & Disability Assistance	380	466	409	616	158	324	397	372	327	312	307	154	4,222
Transportation	5	(7)	3	5	4	4	4	5	5	5	5	5	43
Unrestricted Aid	0	0	0	387	0	0	0	0	0	0	0	0	387
All Other	91	41	184	86	312	153	223	415	307	478	322	629	3,241
Total Local Assistance	6,283	5,997	6,562	6,413	6,106	5,223	5,772	7,285	6,404	6,682	6,438	10,293	79,458
Personal Service	54	55	57	49	83	55	58	56	52	53	56	60	688
Non-Personal Service	80	169	161	70	138	189	107	185	205	381	354	665	2,704
Total State Operations	134	224	218	119	221	244	165	241	257	434	410	725	3,392
General State Charges	24	34	41	25	32	37	35	33	33	30	33	29	386
Debt Service	0	0	0	0	0	0	0	0	0	0	0	0	0
Capital Projects	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL DISBURSEMENTS	6,441	6,255	6,821	6,557	6,359	5,504	5,972	7,559	6,694	7,146	6,881	11,047	83,236
OTHER FINANCING SOURCES (USES):													
Transfers from Other Funds	0	0	0	0	0	0	0	0	0	0	0	0	0
Transfers to Other Funds	(241)	(138)	(365)	(118)	(36)	(210)	(99)	(178)	(154)	(109)	(104)	(275)	(2,027)
NET OTHER FINANCING SOURCES/(USES)	(241)	(138)	(365)	(118)	(36)	(210)	(99)	(178)	(154)	(109)	(104)	(275)	(2,027)
Excess/(Deficiency) of Receipts over Disbursements	(48)	1,000	831	(1,154)	(477)	2,961	(862)	(833)	2,052	(1,051)	(795)	(2,359)	(735)
CLOSING BALANCE	14,278	15,278	16,109	14,955	14,478	17,439	16,577	15,744	17,796	16,745	15,950	13,591	13,591

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

	2022 April Actuals	May Actuals	June Actuals	July Actuals	August Actuals	September Actuals	October Projected	November Projected	December Projected	2023 January Projected	February Projected	March Projected	Total
OPENING BALANCE	102	266	320	524	846	1,501	630	747	906	1,448	4,305	5,827	102
RECEIPTS:													
Personal Income Tax	7,361	1,362	2,097	1,545	1,794	2,430	930	(2,105)	1,606	2,973	2,164	2,316	24,473
Consumption/Use Taxes	932	981	1,315	1,036	1,004	1,327	699	646	832	687	591	772	10,822
Business Taxes	90	(24)	1,390	(24)	44	1,681	(328)	75	2,318	20	138	2,119	7,499
Other Taxes	153	130	118	145	116	110	106	67	63	75	62	54	1,199
Total Taxes	8,536	2,449	4,920	2,702	2,958	5,548	1,407	(1,317)	4,819	3,755	2,955	5,261	43,993
Miscellaneous Receipts	59	25	45	47	26	49	15	34	35	43	35	(31)	382
Federal Receipts	0	0	1	3	37	0	0	0	0	0	2	27	70
TOTAL RECEIPTS	8,595	2,474	4,966	2,752	3,021	5,597	1,422	(1,283)	4,854	3,798	2,992	5,257	44,445
DISBURSEMENTS:													
State Operations	0	2	0	17	5	1	0	1	0	0	5	14	45
Debt Service	116	29	47	8	164	1,061	2	15	93	1	380	5,696	7,612
TOTAL DISBURSEMENTS	116	31	47	25	169	1,062	2	16	93	1	385	5,710	7,657
OTHER FINANCING SOURCES (USES):													
Transfers from Other Funds	353	21	191	130	9	174	71	144	104	259	93	139	1,688
Transfers to Other Funds	(8,668)	(2,410)	(4,906)	(2,535)	(2,206)	(5,580)	(1,374)	(1,314)	(4,323)	(1,199)	(1,178)	(5,412)	(38,477)
NET OTHER FINANCING SOURCES/(USES)	(8,315)	(2,389)	(4,715)	(2,405)	(2,197)	(5,406)	(1,303)	(1,458)	(4,219)	(940)	(1,085)	(5,273)	(36,789)
Excess/(Deficiency) of Receipts over Disbursements	164	54	204	322	655	(871)	117	159	542	2,857	1,522	(5,726)	(1)
CLOSING BALANCE	266	320	524	846	1,501	630	747	906	1,448	4,305	5,827	101	101

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

	2022 April Actuals	2022 May Actuals	2022 June Actuals	2022 July Actuals	2022 August Actuals	2022 September Actuals	2022 October Projected	2022 November Projected	2022 December Projected	2023 January Projected	2023 February Projected	2023 March Projected	Total
OPENING BALANCE	(1,544)	(1,644)	(1,319)	(1,358)	(1,403)	(1,623)	(1,849)	(1,169)	(1,473)	(1,669)	(1,877)	(2,133)	(1,544)
RECEIPTS:													
Consumption/Use Taxes	43	40	46	10	11	38	13	13	29	35	52	57	387
Business Taxes	49	50	56	50	53	59	47	53	56	50	52	55	630
Other Taxes	0	0	26	26	25	26	26	26	26	26	26	24	257
Total Taxes	92	90	128	86	89	123	86	92	111	111	130	136	1,274
Miscellaneous Receipts	973	1,067	620	138	356	764	572	880	727	106	204	2,534	8,941
Federal Receipts	134	167	209	188	288	181	344	242	250	181	186	622	2,892
TOTAL RECEIPTS	1,199	1,324	957	412	733	1,068	1,002	1,214	1,088	398	520	3,292	13,207
DISBURSEMENTS:													
Higher Education	0	0	0	0	0	0	0	0	0	0	0	0	0
All Other Education	1	6	1	2	2	1	1	9	9	9	9	28	78
Public Health	41	10	57	31	28	11	75	62	104	125	113	250	907
Mental Hygiene	5	6	5	6	7	4	10	7	10	11	21	68	160
School Aid	18	0	8	13	2	1	0	65	65	65	65	83	385
Temporary & Disability Assistance	0	0	0	0	25	0	0	15	0	19	0	40	99
Transportation	34	73	124	30	46	220	42	62	377	62	62	310	1,442
All Other Local	90	186	155	190	286	86	233	164	509	148	246	28	2,321
Total Local Assistance	189	281	350	272	396	323	361	384	1,074	439	516	807	5,392
Economic Development	4	14	11	8	12	12	187	196	249	245	251	692	1,881
Parks & the Environment	23	44	90	36	60	57	124	123	121	124	106	227	1,135
Transportation	281	329	417	337	474	466	493	484	533	373	344	753	5,284
Health & Social Welfare	3	7	18	6	6	7	10	12	12	14	13	27	135
Mental Hygiene	46	21	29	40	23	16	26	42	56	32	35	172	538
Public Protection	29	49	51	35	41	39	52	56	62	60	58	(66)	466
Education	85	44	152	64	127	136	73	170	149	179	137	232	1,548
All Other	19	28	39	20	36	31	(212)	106	107	107	129	85	495
Total Capital Projects	490	536	807	546	779	764	753	1,189	1,289	1,134	1,073	2,122	11,482
TOTAL DISBURSEMENTS	679	817	1,157	818	1,175	1,087	1,114	1,573	2,363	1,573	1,589	2,929	16,874
OTHER FINANCING SOURCES (USES):													
Transfers from Other Funds	(611)	(172)	196	369	225	(9)	796	59	1,099	971	859	978	4,760
Transfers to Other Funds	(9)	(10)	(35)	(8)	(3)	(198)	(4)	(4)	(20)	(4)	(46)	(950)	(1,291)
Bond and Note Proceeds	0	0	0	0	0	0	0	0	0	0	0	398	398
NET OTHER FINANCING SOURCES/(USES)	(620)	(182)	161	361	222	(207)	792	55	1,079	967	813	426	3,867
Excess/(Deficiency) of Receipts over Disbursements	(100)	325	(39)	(45)	(220)	(226)	680	(304)	(196)	(208)	(256)	789	200
CLOSING BALANCE	(1,644)	(1,319)	(1,358)	(1,403)	(1,623)	(1,849)	(1,169)	(1,473)	(1,669)	(1,877)	(2,133)	(1,344)	(1,344)

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

	2022 April Actuals	May Actuals	June Actuals	July Actuals	August Actuals	September Actuals	October Projected	November Projected	December Projected	2023 January Projected	February Projected	March Projected	Total
OPENING BALANCE	(757)	(836)	(856)	(854)	(918)	(1,071)	(1,211)	(617)	(881)	(1,038)	(1,196)	(1,531)	(757)
RECEIPTS:													
Consumption/Use Taxes	43	40	46	10	11	38	13	13	29	35	52	57	387
Business Taxes	49	50	56	50	53	50	47	53	56	50	52	55	630
Other Taxes	0	0	26	26	25	26	26	26	26	26	26	24	257
Total Taxes	92	90	128	86	89	123	86	92	111	111	130	136	1,274
Miscellaneous Receipts	973	1,067	620	138	356	764	572	880	727	106	90	2,419	8,712
Federal Receipts	0	0	0	0	2	0	0	0	0	0	0	3	5
TOTAL RECEIPTS	1,065	1,157	748	224	447	887	658	972	838	217	220	2,558	9,991
DISBURSEMENTS:													
Higher Education	0	0	0	0	0	0	0	0	0	0	0	0	0
All Other Education	1	6	1	2	2	1	1	9	9	9	9	28	78
Public Health	41	10	57	31	28	9	75	62	84	104	92	142	735
Mental Hygiene	5	6	5	6	7	4	10	7	10	11	21	68	160
School Aid	18	0	8	13	6	1	0	65	65	65	65	83	385
Temporary & Disability Assistance	0	0	0	0	25	0	0	15	0	19	0	40	99
Transportation	5	19	95	8	15	184	22	17	332	17	17	201	932
All Other Local	79	186	138	182	178	86	219	150	495	134	232	87	2,166
Total Local Assistance	149	227	304	242	257	285	327	325	995	359	436	649	4,555
Economic Development	4	14	11	8	12	12	162	171	224	220	226	588	1,652
Parks & the Environment	23	41	88	36	59	56	122	121	119	122	104	223	1,114
Transportation	171	567	223	201	269	246	308	299	363	263	244	419	3,573
Health & Social Welfare	3	6	18	5	4	6	8	11	11	12	11	16	111
Mental Hygiene	46	21	29	40	23	16	26	42	56	32	35	172	538
Public Protection	27	47	44	34	39	33	46	50	54	52	50	(76)	400
Education	85	44	152	64	127	136	170	179	149	179	137	232	1,548
All Other	16	28	38	19	32	30	(216)	102	103	103	125	75	455
Total Capital Projects	375	768	603	407	565	535	529	966	1,079	983	932	1,649	9,391
TOTAL DISBURSEMENTS	524	995	907	649	822	820	856	1,291	2,074	1,342	1,368	2,298	13,946
OTHER FINANCING SOURCES (USES):													
Transfers from Other Funds	(611)	(172)	196	369	225	(9)	796	59	1,099	971	859	938	4,720
Transfers to Other Funds	(9)	(10)	(35)	(8)	(3)	(198)	(4)	(4)	(20)	(4)	(46)	(950)	(1,291)
Bond and Note Proceeds	0	0	0	0	0	0	0	0	0	0	0	0	398
NET OTHER FINANCING SOURCES/(USES)	(620)	(182)	161	361	222	(207)	792	55	1,079	967	813	386	3,827
Excess/(Deficiency) of Receipts over Disbursements	(79)	(20)	2	(64)	(153)	(140)	594	(264)	(157)	(158)	(335)	646	(128)
CLOSING BALANCE	(836)	(856)	(854)	(918)	(1,071)	(1,211)	(617)	(881)	(1,038)	(1,196)	(1,531)	(885)	(885)

CASHFLOW
STATE FUNDS
FY 2023
(millions of dollars)

	2022 April Actuals	May Actuals	June Actuals	July Actuals	August Actuals	September Actuals	October Projected	November Projected	December Projected	2023 January Projected	February Projected	March Projected	Intra-Fund Transfer Eliminations	Total
OPENING BALANCE	40,010	53,651	48,529	53,044	53,534	53,143	57,288	54,865	45,554	47,229	46,905	45,057	0	40,010
RECEIPTS:														
Personal Income Tax	14,721	2,726	4,192	3,091	3,588	4,860	1,860	(4,210)	3,212	5,946	4,328	4,636	0	48,950
Consumption/Use Taxes	1,547	1,543	2,052	1,598	1,546	2,052	1,617	1,502	1,964	1,625	1,407	1,766	0	20,219
Business Taxes	1,590	224	5,021	385	137	5,564	(309)	349	7,080	328	461	7,258	0	28,088
Other Taxes	282	257	268	306	301	538	406	159	156	169	153	143	0	3,138
Total Taxes	18,140	4,750	11,533	5,380	5,572	13,014	3,574	(2,200)	12,412	8,068	6,349	13,803	0	100,935
Abandoned Property	1	0	0	0	10	100	30	130	0	30	10	139	0	450
ABC License Fee	5	6	6	5	6	6	6	5	6	6	5	7	0	69
HCRA	465	459	505	512	541	505	467	471	498	447	621	461	0	5,952
Investment Income	7	12	27	37	53	69	92	30	18	10	5	3	0	363
Licenses, Fees, etc.	41	72	74	(13)	88	73	73	25	35	25	30	54	0	529
Lottery	260	261	324	271	348	254	264	320	253	256	247	534	0	3,592
Medicaid	75	74	70	73	71	73	73	73	73	73	73	65	0	870
Motor Vehicle Fees	36	43	49	34	53	31	24	34	37	37	34	38	0	450
Reimbursements	114	121	66	(39)	(47)	131	(34)	0	(25)	(20)	380	(54)	0	70
State University Income	267	275	368	294	379	809	482	391	369	484	650	423	0	5,191
Extraordinary Settlements	0	0	0	0	30	0	0	80	0	0	0	0	0	110
Other Transactions	4,421	1,314	994	634	742	1,278	1,104	1,256	1,212	293	(260)	(2,663)	0	7,335
Total Miscellaneous Receipts	2,692	2,504	2,483	1,808	2,274	3,313	2,581	2,825	2,476	1,641	1,405	(1,021)	0	24,981
Federal Receipts	0	0	12	3	39	0	0	0	0	(18)	2	2,369	0	2,407
TOTAL RECEIPTS	20,832	7,254	14,028	7,191	7,885	16,327	6,155	625	14,888	9,691	7,756	15,151	0	127,783
DISBURSEMENTS:														
School Aid	1,347	4,091	1,996	307	589	4,753	873	2,051	2,675	1,063	1,195	9,881	0	30,821
Higher Education	60	13	545	112	52	167	499	28	230	37	515	806	0	3,064
All Other Education	49	248	135	539	114	47	53	385	274	88	117	565	0	2,614
STAR	0	0	0	0	0	0	0	1	69	1,751	0	10	0	1,831
Medicaid - DOH	2,491	2,486	1,573	2,040	2,399	1,316	2,850	2,485	2,079	2,778	1,935	767	0	25,199
Public Health	151	145	275	128	216	200	246	179	315	224	219	541	0	2,839
Mental Hygiene	23	77	1,240	50	41	1,036	145	123	979	277	663	1,057	0	5,711
Children and Families	8	44	177	197	180	201	63	112	256	144	112	251	0	1,745
Temporary & Disability Assistance	90	178	139	215	236	138	178	316	295	289	252	399	0	2,725
Transportation	62	613	428	366	547	519	404	711	1,377	82	137	285	0	5,531
Unrestricted Aid	0	12	388	0	0	119	9	9	194	9	9	76	0	825
All Other	264	189	102	398	551	182	404	426	861	231	593	897	0	5,098
Total Local Assistance	4,545	8,096	6,998	4,352	4,925	8,678	5,724	6,826	9,604	6,973	5,742	15,535	0	88,003
Personal Service	1,155	1,098	1,259	1,123	1,496	1,096	1,250	1,237	1,406	1,194	1,243	1,984	0	15,541
Non-Personal Service	389	459	493	369	541	499	497	508	529	342	358	398	0	5,382
Total State Operations	1,544	1,557	1,752	1,492	2,037	1,595	1,747	1,745	1,935	1,536	1,601	2,382	0	20,923
General State Charges	848	2,060	445	557	612	518	671	558	652	624	1,037	1,267	0	9,849
Debt Service	116	29	47	8	164	1,061	2	15	93	1	380	5,696	0	7,612
Capital Projects	375	768	603	407	565	535	529	966	1,079	983	932	1,649	0	9,391
TOTAL DISBURSEMENTS	7,428	12,510	9,845	6,816	8,303	12,387	8,673	10,110	13,363	10,117	9,697	26,529	0	135,778
OTHER FINANCING SOURCES (USES):														
Transfers from other funds	8,836	2,777	6,081	3,324	2,617	6,158	2,418	(770)	5,688	2,535	2,251	4,807	(487)	46,235
Transfers to other funds	(8,599)	(2,643)	(5,749)	(3,209)	(2,590)	(5,953)	(2,323)	944	(5,538)	(2,433)	(2,158)	(4,734)	487	(44,498)
Bond and note proceeds	0	0	0	0	0	0	0	0	0	0	0	398	0	398
NET OTHER FINANCING SOURCES/(USES)	237	134	332	115	27	205	95	174	150	102	93	471	0	2,135
Excess/(Deficiency) of Receipts over Disbursements	13,641	(5,122)	4,515	490	(391)	4,145	(2,423)	(9,311)	1,675	(324)	(1,848)	(10,307)	0	(5,860)
CLOSING BALANCE	53,651	48,529	53,044	53,534	57,288	54,865	54,865	45,554	47,229	46,905	45,057	34,150	0	34,150

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

	<u>First Quarter</u>	<u>Change</u>	<u>Mid-Year</u>
Opening Fund Balance	<u>88</u>	<u>0</u>	<u>88</u>
Receipts:			
Taxes	659	0	659
Miscellaneous Receipts	<u>5,952</u>	<u>0</u>	<u>5,952</u>
Total Receipts	<u>6,611</u>	<u>0</u>	<u>6,611</u>
Disbursements and Transfers:			
Medical Assistance Account	4,545	10	4,555
Hospital Indigent Care	717	0	717
HCRA Program Account	404	0	404
Child Health Plus	757	(8)	749
Elderly Pharmaceutical Insurance Coverage	104	0	104
Qualified Health Plan Administration	44	(2)	42
All Other	<u>128</u>	<u>0</u>	<u>128</u>
Total Disbursements and Transfers	<u>6,699</u>	<u>0</u>	<u>6,699</u>
Change in Fund Balance	<u>(88)</u>	<u>0</u>	<u>(88)</u>
Closing Fund Balance	<u>0</u>	<u>0</u>	<u>0</u>

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

	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
	Projected	Projected	Projected	Projected	Projected
Opening Fund Balance	88	0	0	0	0
Receipts:					
Taxes	659	629	600	573	547
Miscellaneous Receipts	5,952	5,913	5,936	5,809	5,831
Total Receipts	6,611	6,542	6,536	6,382	6,378
Disbursements and Transfers:					
Medical Assistance Account	4,555	4,251	4,211	4,035	4,010
Hospital Indigent Care	717	717	717	717	717
HCRA Program Account	404	381	381	381	381
Child Health Plus	749	953	989	1,008	1,030
Elderly Pharmaceutical Insurance Coverage	104	74	74	74	74
Qualified Health Plan Administration	42	44	45	48	48
All Other	128	122	119	119	118
Total Disbursements and Transfers	6,699	6,542	6,536	6,382	6,378
Change in Fund Balance	(88)	0	0	0	0
Closing Fund Balance	0	0	0	0	0

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

	FY 2022	FY 2023	Annual
	Actuals	Projected	Change
Opening Fund Balance	16	88	72
Receipts:			
Taxes	694	659	(35)
Miscellaneous Receipts	5,814	5,952	138
Total Receipts	6,508	6,611	103
Disbursements and Transfers:			
Medical Assistance Account	4,381	4,555	174
Hospital Indigent Care	732	717	(15)
HCRA Program Account	326	404	78
Child Health Plus	737	749	12
Elderly Pharmaceutical Insurance Coverage	111	104	(7)
Qualified Health Plan Administration	37	42	5
All Other	112	128	16
Total Disbursements and Transfers	6,436	6,699	263
Change in Fund Balance	72	(88)	(160)
Closing Fund Balance	88	0	(88)

**CASH FLOW
HEALTH CARE REFORM ACT RESOURCES FUND
FY 2022**
(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	16	115	146	160	245	236	248	252	111	180	191	194	16
Receipts:													
Taxes	70	52	71	60	62	64	61	55	64	46	43	46	694
Miscellaneous Receipts	421	459	489	466	462	471	451	462	488	428	530	687	5,814
Total Receipts	491	511	560	526	524	535	512	517	552	474	573	733	6,508
Disbursements and Transfers:													
Medical Assistance Account	300	375	300	325	350	350	400	400	300	350	425	506	4,381
Hospital Indigent Care	53	52	53	53	47	50	30	168	46	46	66	68	732
HCRA Program Account	0	1	73	18	85	1	14	46	2	17	25	44	326
Child Health Plus	33	38	102	31	38	107	53	32	119	36	42	106	737
Elderly Pharmaceutical Insurance Coverage	3	10	13	6	10	10	10	10	9	10	7	13	111
Qualified Health Plan Administration	2	3	3	1	2	3	2	6	2	2	1	3	11
All Other	1	1	2	7	1	2	1	(4)	5	3	2	91	112
Total	392	480	546	441	533	523	508	658	483	463	570	839	6,436
Change in Fund Balance	99	31	14	85	(9)	12	4	(141)	69	11	3	(106)	72
Closing Fund Balance	115	146	160	245	236	248	252	111	180	191	194	88	88

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

	April Actuals	May Actuals	June Actuals	July Actuals	August Actuals	September Actuals	October Projected	November Projected	December Projected	January Projected	February Projected	March Projected	Total
Opening Fund Balance	88	141	183	187	238	241	277	197	196	180	244	244	88
Receipts:													
Taxes	58	52	63	53	58	57	54	57	65	49	46	47	659
Miscellaneous Receipts	465	459	505	512	541	505	467	471	498	447	621	461	5,952
Total Receipts	523	511	568	565	599	562	521	528	563	496	667	508	6,611
Disbursements and Transfers:													
Medical Assistance Account	351	350	350	400	475	325	400	400	350	300	525	329	4,555
Hospital Indigent Care	52	52	27	52	52	53	56	67	64	76	76	90	717
HCRA Program Account	14	22	54	15	3	20	97	4	40	36	12	87	404
Child Health Plus	48	33	118	35	52	115	33	43	112	6	42	112	749
Elderly Pharmaceutical Insurance Coverage	4	8	9	8	10	10	10	10	9	10	6	10	104
Qualified Health Plan Administration	0	3	3	2	2	1	3	2	2	2	4	18	42
All Other	1	1	3	2	2	2	2	3	1	3	2	106	128
Total	470	469	564	514	596	526	601	529	579	432	667	752	6,699
Change in Fund Balance	53	42	4	51	3	36	(80)	(1)	(16)	64	0	(244)	(88)
Closing Fund Balance	141	183	187	238	241	277	197	196	180	244	244	0	0

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

	FY 2022 Actuals			FY 2023 Projected			FY 2024 Projected			FY 2025 Projected			FY 2026 Projected			FY 2027 Projected			
	Internal Service	Enterprise	Fiduciary	Internal Service	Enterprise	Fiduciary	Internal Service	Enterprise	Fiduciary	Internal Service	Enterprise	Fiduciary	Internal Service	Enterprise	Fiduciary	Internal Service	Enterprise	Fiduciary	
Opening Fund Balance	(564)	327	42	(137)	357	48	(91)	339	50	(49)	340	52	(17)	336	54	6	332	56	
Receipts:																			
Unemployment Taxes	0	3,132	0	0	2,450	0	0	2,450	0	0	2,450	0	0	2,450	0	0	2,450	0	0
Miscellaneous Receipts	582	2,920	6	621	3,100	2	624	3,194	2	625	3,122	2	626	3,122	2	627	3,119	2	2
Federal Receipts	0	23,966	0	0	50	0	0	50	0	0	50	0	0	50	0	0	50	0	0
Total Receipts	582	30,018	6	621	5,600	2	624	5,694	2	625	5,622	2	626	5,622	2	627	5,619	2	2
Disbursements:																			
Local Assistance	0	0	0	0	139	0	0	139	0	0	0	0	0	0	0	0	0	0	0
State Operations:																			
Personal Service	130	1,643	0	151	1,449	0	153	1,472	0	155	1,494	0	157	1,494	0	159	1,494	0	0
Non-Personal Service	404	428	0	522	628	0	530	637	0	538	647	0	547	647	0	555	647	0	0
Unemployment Benefits	0	27,202	0	0	2,500	0	0	2,500	0	0	2,500	0	0	2,500	0	0	2,500	0	0
General State Charges	62	722	0	80	910	0	79	953	0	81	993	0	82	993	0	84	993	0	0
Debt Service	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Capital Projects	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Disbursements	596	29,995	0	753	5,626	0	762	5,701	0	774	5,634	0	786	5,634	0	798	5,634	0	0
Other Financing Sources (Uses):																			
Transfers from Other Funds	246	7	0	186	8	0	188	8	0	189	8	0	191	8	0	185	8	0	0
Transfers to Other Funds	(15)	0	0	(8)	0	0	(8)	0	0	(8)	0	0	(8)	0	0	(8)	0	0	0
	241	7	0	178	8	0	180	8	0	181	8	0	183	8	0	177	8	0	0
Excess (Deficiency) of Receipts and Other Financing Sources (Uses) Over Disbursements	227	30	6	46	(18)	2	42	1	2	32	(4)	2	23	(4)	2	6	(7)	2	2
Closing Fund Balance	(137)	357	48	(91)	339	50	(49)	340	52	(17)	336	54	6	332	56	12	325	58	58

Workforce Impact Summary

General Fund
2020-21 Through 2022-23

	2020-21 Actuals (03/31/21)	2021-22 Actuals (03/31/22)	2022-23 Estimate (03/31/23)
Major Agencies			
Children and Family Services, Office of	2,067	1,925	2,283
Corrections and Community Supervision, Department of	26,368	24,664	24,474
Education Department, State	315	325	400
Environmental Conservation, Department of	1,066	1,215	1,176
General Services, Office of	400	385	437
Health, Department of	1,498	1,476	2,153
Information Technology Services, Office of	3,156	2,930	3,504
Labor, Department of	0	0	1
Mental Health, Office of	12,782	12,296	13,307
Motor Vehicles, Department of	164	161	167
Parks, Recreation and Historic Preservation, Office of	1,254	1,348	1,248
People with Developmental Disabilities, Office for	17,373	15,845	18,557
State Police, Division of	5,069	5,022	5,608
Taxation and Finance, Department of	3,538	3,364	3,086
Temporary and Disability Assistance, Office of	944	913	1,002
Transportation, Department of	2,545	2,471	2,535
Subtotal - Major Agencies	78,539	74,340	79,938
Minor Agencies	4,120	4,125	4,844
Subtotal - Subject to Direct Executive Control	82,659	78,465	84,782
University Systems			
State University of New York	3	3	3
Subtotal - University Systems	3	3	3
Independently Elected Agencies			
Audit and Control, Department of	1,413	1,353	1,401
Law, Department of	1,026	1,047	1,089
Subtotal - Independently Elected Agencies	2,439	2,400	2,490
Grand Total	85,101	80,868	87,275

Workforce Impact Summary

General Fund
2020-21 Through 2022-23

	2020-21 Actuals (03/31/21)	2021-22 Actuals (03/31/22)	2022-23 Estimate (03/31/23)
Minor Agencies			
Addiction Services and Supports, Office of	692	674	750
Adirondack Park Agency	47	48	54
Aging, Office for the	18	20	49
Agriculture and Markets, Department of	372	384	404
Alcoholic Beverage Control, Division of	113	106	153
Arts, Council on the	26	25	29
Budget, Division of the	248	260	276
Civil Service, Department of	213	185	233
Correction, Commission of	35	36	44
Criminal Justice Services, Division of	364	350	393
Economic Development, Department of	128	118	158
Elections, State Board of	64	87	137
Employee Relations, Office of	53	55	87
Ethics and Lobbying, Independent Commission on	47	46	47
Executive Chamber	109	122	136
Gaming Commission, New York State	55	51	52
Higher Education Services Corporation, New York State	3	3	3
Homeland Security and Emergency Services, Division of	0	0	54
Housing and Community Renewal, Division of	30	31	30
Hudson River Valley Greenway Communities Council	0	0	1
Human Rights, Division of	143	138	133
Inspector General, Office of the	75	74	80
Judicial Conduct, Commission on	38	43	44
Justice Center for the Protection of People with Special Needs	397	419	470
Labor Management Committees	67	59	71
Lieutenant Governor, Office of the	5	5	7
Medicaid Inspector General, Office of the	196	203	258
Military and Naval Affairs, Division of	87	80	101
Prevention of Domestic Violence, Office for	15	19	24
Prosecutorial Conduct, Commission on	0	0	19
Public Employment Relations Board	31	29	32
State, Department of	212	216	228
Statewide Financial System	131	134	146
Tax Appeals, Division of	23	22	26
Veterans' Services, Division of	77	77	102
Victim Services, Office of	0	0	7
Welfare Inspector General, Office of	6	6	6
Subtotal - Minor Agencies	4,120	4,125	4,844

Workforce Impact Summary

State Operating Funds 2020-21 Through 2022-23

	2020-21 Actuals (03/31/21)	2021-22 Actuals (03/31/22)	2022-23 Estimate (03/31/23)
Major Agencies			
Children and Family Services, Office of	2,110	1,964	2,327
Corrections and Community Supervision, Department of	26,372	24,668	24,478
Education Department, State	1,199	1,203	1,443
Environmental Conservation, Department of	2,073	2,118	2,236
Financial Services, Department of	1,289	1,224	1,391
General Services, Office of	454	443	496
Health, Department of	3,337	3,231	4,311
Information Technology Services, Office of	3,156	2,930	3,504
Labor, Department of	321	310	472
Mental Health, Office of	12,782	12,296	13,307
Motor Vehicles, Department of	639	644	659
Parks, Recreation and Historic Preservation, Office of	1,363	1,416	1,508
People with Developmental Disabilities, Office for	17,373	15,845	18,557
State Police, Division of	5,371	5,310	5,928
Taxation and Finance, Department of	3,589	3,413	3,785
Temporary and Disability Assistance, Office of	944	913	1,002
Transportation, Department of	2,584	2,506	2,580
Workers' Compensation Board	1,018	943	1,081
Subtotal - Major Agencies	85,974	81,377	89,065
Minor Agencies	6,416	6,369	7,538
Subtotal - Subject to Direct Executive Control	92,390	87,746	96,603
University Systems			
City University of New York	361	0	0
State University of New York	46,372	44,876	46,771
Subtotal - University Systems	46,733	44,876	46,771
Independently Elected Agencies			
Audit and Control, Department of	1,584	1,511	1,572
Law, Department of	1,472	1,491	1,572
Subtotal - Independently Elected Agencies	3,056	3,002	3,144
Grand Total	142,179	135,624	146,518

Workforce Impact Summary

State Operating Funds 2020-21 Through 2022-23

	2020-21 Actuals (03/31/21)	2021-22 Actuals (03/31/22)	2022-23 Estimate (03/31/23)
Minor Agencies			
Addiction Services and Supports, Office of	692	674	750
Adirondack Park Agency	47	48	54
Aging, Office for the	18	20	49
Agriculture and Markets, Department of	419	431	451
Alcoholic Beverage Control, Division of	113	174	361
Arts, Council on the	26	25	29
Budget, Division of the	261	273	292
Civil Service, Department of	215	185	235
Correction, Commission of	35	36	44
Criminal Justice Services, Division of	366	352	395
Deferred Compensation Board	4	4	4
Economic Development, Department of	129	119	165
Elections, State Board of	64	87	137
Employee Relations, Office of	53	55	87
Ethics and Lobbying, Independent Commission on	47	46	47
Executive Chamber	109	122	136
Financial Control Board, New York State	8	10	12
Gaming Commission, New York State	347	323	391
Higher Education Services Corporation, New York State	125	98	128
Homeland Security and Emergency Services, Division of	448	448	499
Housing and Community Renewal, Division of	536	471	552
Hudson River Valley Greenway Communities Council	0	0	1
Human Rights, Division of	143	138	133
Indigent Legal Services, Office of	29	31	32
Inspector General, Office of the	75	74	80
Interest on Lawyer Account	9	7	9
Judicial Conduct, Commission on	38	43	44
Justice Center for the Protection of People with Special Needs	409	419	470
Labor Management Committees	67	59	71
Lieutenant Governor, Office of the	5	5	7
Medicaid Inspector General, Office of the	196	203	258
Military and Naval Affairs, Division of	87	80	101
Prevention of Domestic Violence, Office for	15	19	24
Prosecutorial Conduct, Commission on	0	0	19
Public Employment Relations Board	31	29	32
Public Service Department	465	463	506
State, Department of	502	517	598
Statewide Financial System	131	134	146
Tax Appeals, Division of	23	22	26
Veterans' Services, Division of	77	77	102
Victim Services, Office of	46	42	55
Welfare Inspector General, Office of	6	6	6
Subtotal - Minor Agencies	6,416	6,369	7,538

Workforce Impact Summary

State Funds
2020-21 Through 2022-23

	2020-21 Actuals (03/31/21)	2021-22 Actuals (03/31/22)	2022-23 Estimate (03/31/23)
Major Agencies			
Children and Family Services, Office of	2,168	2,015	2,396
Corrections and Community Supervision, Department of	26,400	24,694	25,487
Education Department, State	1,256	1,252	1,497
Environmental Conservation, Department of	2,590	2,592	2,846
Financial Services, Department of	1,289	1,224	1,391
General Services, Office of	826	805	887
Health, Department of	3,465	3,355	4,443
Information Technology Services, Office of	3,200	2,967	3,554
Labor, Department of	321	310	472
Mental Health, Office of	13,324	12,826	14,034
Motor Vehicles, Department of	2,624	2,895	2,984
Parks, Recreation and Historic Preservation, Office of	1,840	1,987	2,003
People with Developmental Disabilities, Office for	17,740	16,168	18,942
State Police, Division of	5,450	5,390	6,013
Taxation and Finance, Department of	3,589	3,413	3,785
Temporary and Disability Assistance, Office of	951	921	1,010
Transportation, Department of	8,034	7,782	8,359
Workers' Compensation Board	1,018	943	1,081
Subtotal - Major Agencies	96,085	91,539	101,184
Minor Agencies	6,478	6,442	7,618
Subtotal - Subject to Direct Executive Control	102,563	97,981	108,802
University Systems			
City University of New York	361	0	0
State University Construction Fund	130	136	145
State University of New York	46,372	44,876	46,771
Subtotal - University Systems	46,863	45,012	46,916
Independently Elected Agencies			
Audit and Control, Department of	1,584	1,511	1,572
Law, Department of	1,475	1,500	1,575
Subtotal - Independently Elected Agencies	3,059	3,011	3,147
Grand Total	152,485	146,004	158,865

Workforce Impact Summary

State Funds
2020-21 Through 2022-23

	2020-21 Actuals (03/31/21)	2021-22 Actuals (03/31/22)	2022-23 Estimate (03/31/23)
Minor Agencies			
Addiction Services and Supports, Office of	702	686	768
Adirondack Park Agency	47	48	54
Aging, Office for the	18	20	49
Agriculture and Markets, Department of	435	449	469
Alcoholic Beverage Control, Division of	113	174	361
Arts, Council on the	26	26	29
Budget, Division of the	261	273	292
Civil Service, Department of	215	185	235
Correction, Commission of	35	36	44
Criminal Justice Services, Division of	366	352	395
Deferred Compensation Board	4	4	4
Economic Development, Department of	129	119	165
Elections, State Board of	64	87	137
Employee Relations, Office of	53	55	87
Ethics and Lobbying, Independent Commission on	47	46	47
Executive Chamber	109	122	136
Financial Control Board, New York State	8	10	12
Gaming Commission, New York State	347	323	391
Higher Education Services Corporation, New York State	125	98	128
Homeland Security and Emergency Services, Division of	448	448	499
Housing and Community Renewal, Division of	536	471	552
Hudson River Valley Greenway Communities Council	0	0	1
Human Rights, Division of	143	138	133
Indigent Legal Services, Office of	29	31	32
Inspector General, Office of the	75	74	80
Interest on Lawyer Account	9	7	9
Judicial Conduct, Commission on	38	43	44
Justice Center for the Protection of People with Special Needs	409	419	470
Labor Management Committees	67	59	71
Lieutenant Governor, Office of the	5	5	7
Medicaid Inspector General, Office of the	196	203	258
Military and Naval Affairs, Division of	123	122	145
Prevention of Domestic Violence, Office for	15	19	24
Prosecutorial Conduct, Commission on	0	0	19
Public Employment Relations Board	31	29	32
Public Service Department	465	463	506
State, Department of	502	517	598
Statewide Financial System	131	134	146
Tax Appeals, Division of	23	22	26
Veterans' Services, Division of	77	77	102
Victim Services, Office of	46	42	55
Welfare Inspector General, Office of	6	6	6
Subtotal - Minor Agencies	6,478	6,442	7,618

Workforce Impact Summary

All Funds
2020-21 Through 2022-23

	2020-21 Actuals (03/31/21)	2021-22 Actuals (03/31/22)	2022-23 Estimate (03/31/23)
Major Agencies			
Children and Family Services, Office of	2,647	2,542	2,886
Corrections and Community Supervision, Department of	26,694	24,950	26,423
Education Department, State	2,555	2,534	2,876
Environmental Conservation, Department of	2,853	2,815	3,100
Financial Services, Department of	1,289	1,224	1,391
General Services, Office of	1,741	1,685	1,871
Health, Department of	4,567	4,438	6,018
Information Technology Services, Office of	3,200	2,967	3,554
Labor, Department of	2,616	2,744	2,778
Mental Health, Office of	13,332	12,834	14,055
Motor Vehicles, Department of	2,663	2,942	3,028
Parks, Recreation and Historic Preservation, Office of	1,947	2,095	2,087
People with Developmental Disabilities, Office for	17,749	16,178	18,960
State Police, Division of	5,450	5,390	6,013
Taxation and Finance, Department of	3,589	3,413	3,785
Temporary and Disability Assistance, Office of	1,791	1,781	1,922
Transportation, Department of	8,107	7,883	8,485
Workers' Compensation Board	1,018	943	1,081
Subtotal - Major Agencies	103,808	99,358	110,313
Minor Agencies	7,422	7,332	8,737
Subtotal - Subject to Direct Executive Control	111,230	106,690	119,050
University Systems			
City University of New York	13,350	13,243	14,016
State University Construction Fund	130	136	145
State University of New York	46,373	44,877	46,771
Subtotal - University Systems	59,853	58,256	60,932
Independently Elected Agencies			
Audit and Control, Department of	2,721	2,614	2,770
Law, Department of	1,755	1,780	1,864
Subtotal - Independently Elected Agencies	4,476	4,394	4,634
Grand Total	175,559	169,340	184,616

Workforce Impact Summary

All Funds
2020-21 Through 2022-23

	2020-21 Actuals (03/31/21)	2021-22 Actuals (03/31/22)	2022-23 Estimate (03/31/23)
Minor Agencies			
Addiction Services and Supports, Office of	702	686	768
Adirondack Park Agency	47	48	54
Aging, Office for the	83	79	126
Agriculture and Markets, Department of	454	466	517
Alcoholic Beverage Control, Division of	113	174	361
Arts, Council on the	26	26	29
Budget, Division of the	261	273	292
Civil Service, Department of	330	287	357
Correction, Commission of	35	36	44
Criminal Justice Services, Division of	392	372	415
Deferred Compensation Board	4	4	4
Economic Development, Department of	129	119	165
Elections, State Board of	73	95	148
Employee Relations, Office of	59	61	93
Ethics and Lobbying, Independent Commission on	47	46	47
Executive Chamber	109	122	136
Financial Control Board, New York State	8	10	12
Gaming Commission, New York State	347	323	391
Higher Education Services Corporation, New York State	125	98	128
Homeland Security and Emergency Services, Division of	582	561	630
Housing and Community Renewal, Division of	604	540	625
Hudson River Valley Greenway Communities Council	0	0	1
Human Rights, Division of	143	138	170
Indigent Legal Services, Office of	29	31	32
Inspector General, Office of the	75	74	80
Interest on Lawyer Account	9	7	9
Judicial Conduct, Commission on	38	43	44
Justice Center for the Protection of People with Special Needs	409	419	470
Labor Management Committees	67	59	71
Lieutenant Governor, Office of the	5	5	7
Medicaid Inspector General, Office of the	391	405	515
Military and Naval Affairs, Division of	358	346	392
Prevention of Domestic Violence, Office for	20	24	29
Prosecutorial Conduct, Commission on	0	0	19
Public Employment Relations Board	31	29	32
Public Service Department	465	463	528
State, Department of	519	535	612
Statewide Financial System	131	134	146
Tax Appeals, Division of	23	22	26
Veterans' Services, Division of	85	85	110
Victim Services, Office of	88	81	96
Welfare Inspector General, Office of	6	6	6
Subtotal - Minor Agencies	7,422	7,332	8,737

Workforce Impact Summary

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

	2020-21 Actuals (03/31/21)	2021-22 Actuals (03/31/22)	2022-23 Estimate (03/31/23)
Major Agencies			
Children and Family Services, Office of	43	39	44
Corrections and Community Supervision, Department of	4	4	4
Education Department, State	884	878	1,043
Environmental Conservation, Department of	1,007	903	1,060
Financial Services, Department of	1,289	1,224	1,391
General Services, Office of	54	58	59
Health, Department of	1,839	1,755	2,158
Labor, Department of	321	310	471
Motor Vehicles, Department of	475	483	492
Parks, Recreation and Historic Preservation, Office of	109	68	260
State Police, Division of	302	288	320
Taxation and Finance, Department of	51	49	699
Transportation, Department of	39	35	45
Workers' Compensation Board	1,018	943	1,081
Subtotal - Major Agencies	7,435	7,037	9,127
Minor Agencies	2,296	2,244	2,694
Subtotal - Subject to Direct Executive Control	9,731	9,281	11,821
University Systems			
City University of New York	361	0	0
State University of New York	46,369	44,873	46,768
Subtotal - University Systems	46,730	44,873	46,768
Independently Elected Agencies			
Audit and Control, Department of	171	158	171
Law, Department of	446	444	483
Subtotal - Independently Elected Agencies	617	602	654
Grand Total	57,078	54,756	59,243

Workforce Impact Summary

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

	2020-21 Actuals (03/31/21)	2021-22 Actuals (03/31/22)	2022-23 Estimate (03/31/23)
Minor Agencies			
Agriculture and Markets, Department of	47	47	47
Alcoholic Beverage Control, Division of	0	68	208
Budget, Division of the	13	13	16
Civil Service, Department of	2	0	2
Criminal Justice Services, Division of	2	2	2
Deferred Compensation Board	4	4	4
Economic Development, Department of	1	1	7
Financial Control Board, New York State	8	10	12
Gaming Commission, New York State	292	272	339
Higher Education Services Corporation, New York State	122	95	125
Homeland Security and Emergency Services, Division of	448	448	445
Housing and Community Renewal, Division of	506	440	522
Indigent Legal Services, Office of	29	31	32
Interest on Lawyer Account	9	7	9
Justice Center for the Protection of People with Special Needs	12	0	0
Public Service Department	465	463	506
State, Department of	290	301	370
Victim Services, Office of	46	42	48
Subtotal - Minor Agencies	2,296	2,244	2,694

Workforce Impact Summary

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

	2020-21 Actuals (03/31/21)	2021-22 Actuals (03/31/22)	2022-23 Estimate (03/31/23)
Major Agencies			
Children and Family Services, Office of	401	430	391
Corrections and Community Supervision, Department of	30	23	646
Education Department, State	1,166	1,164	1,235
Environmental Conservation, Department of	258	218	249
Health, Department of	1,060	1,044	1,507
Labor, Department of	2,284	2,425	2,290
Mental Health, Office of	0	0	11
Motor Vehicles, Department of	39	47	44
Parks, Recreation and Historic Preservation, Office of	26	24	31
People with Developmental Disabilities, Office for	9	10	18
Temporary and Disability Assistance, Office of	840	860	912
Transportation, Department of	73	101	126
Subtotal - Major Agencies	6,186	6,346	7,460
Minor Agencies			
Aging, Office for the	65	59	77
Agriculture and Markets, Department of	0	0	27
Criminal Justice Services, Division of	26	20	20
Elections, State Board of	9	8	11
Homeland Security and Emergency Services, Division of	134	113	131
Housing and Community Renewal, Division of	68	69	73
Human Rights, Division of	0	0	37
Medicaid Inspector General, Office of the	195	202	257
Military and Naval Affairs, Division of	180	169	189
Public Service Department	0	0	22
State, Department of	17	18	14
Veterans' Services, Division of	8	8	8
Victim Services, Office of	42	39	41
Subtotal - Minor Agencies	744	705	907
Subtotal - Subject to Direct Executive Control	6,930	7,051	8,367
University Systems			
State University of New York	1	1	0
Subtotal - University Systems	1	1	0
Independently Elected Agencies			
Audit and Control, Department of	6	5	0
Law, Department of	193	198	201
Subtotal - Independently Elected Agencies	199	203	201
Grand Total	7,130	7,255	8,568

Workforce Impact Summary

Capital Projects Funds - Other 2020-21 Through 2022-23

	2020-21 Actuals (03/31/21)	2021-22 Actuals (03/31/22)	2022-23 Estimate (03/31/23)
Major Agencies			
Children and Family Services, Office of	58	51	69
Corrections and Community Supervision, Department of	28	26	1,009
Education Department, State	57	49	54
Environmental Conservation, Department of	517	474	610
General Services, Office of	372	362	391
Health, Department of	128	124	132
Information Technology Services, Office of	44	37	50
Mental Health, Office of	542	530	727
Motor Vehicles, Department of	1,985	2,251	2,325
Parks, Recreation and Historic Preservation, Office of	477	571	495
People with Developmental Disabilities, Office for	367	323	385
State Police, Division of	79	80	85
Temporary and Disability Assistance, Office of	7	8	8
Transportation, Department of	5,450	5,276	5,779
Subtotal - Major Agencies	10,111	10,162	12,119
Minor Agencies			
Addiction Services and Supports, Office of	10	12	18
Agriculture and Markets, Department of	16	18	18
Arts, Council on the	0	1	0
Military and Naval Affairs, Division of	36	42	44
Subtotal - Minor Agencies	62	73	80
Subtotal - Subject to Direct Executive Control	10,173	10,235	12,199
University Systems			
State University Construction Fund	130	136	145
Subtotal - University Systems	130	136	145
Independently Elected Agencies			
Law, Department of	3	9	3
Subtotal - Independently Elected Agencies	3	9	3
Grand Total	10,306	10,380	12,347

Workforce Impact Summary

Capital Projects Funds - Federal 2020-21 Through 2022-23

	2020-21 Actuals (03/31/21)	2021-22 Actuals (03/31/22)	2022-23 Estimate (03/31/23)
Major Agencies			
Environmental Conservation, Department of	5	5	5
Health, Department of	42	39	68
Subtotal - Major Agencies	47	44	73
Minor Agencies			
Military and Naval Affairs, Division of	55	55	58
Subtotal - Minor Agencies	55	55	58
Subtotal - Subject to Direct Executive Control	102	99	131
Grand Total	102	99	131

Workforce Impact Summary

Enterprise Funds 2020-21 Through 2022-23

	2020-21 Actuals (03/31/21)	2021-22 Actuals (03/31/22)	2022-23 Estimate (03/31/23)
Major Agencies			
Corrections and Community Supervision, Department of	3	2	10
General Services, Office of	9	7	9
Parks, Recreation and Historic Preservation, Office of	81	84	53
Subtotal - Major Agencies	93	93	72
Minor Agencies			
Agriculture and Markets, Department of	15	13	17
Subtotal - Minor Agencies	15	13	17
Subtotal - Subject to Direct Executive Control	108	106	89
University Systems			
City University of New York	0	13,243	14,016
Subtotal - University Systems	0	13,243	14,016
Grand Total	108	13,349	14,105

Workforce Impact Summary

Internal Service Funds 2020-21 Through 2022-23

	2020-21 Actuals (03/31/21)	2021-22 Actuals (03/31/22)	2022-23 Estimate (03/31/23)
Major Agencies			
Children and Family Services, Office of	78	97	99
Corrections and Community Supervision, Department of	261	231	280
Education Department, State	133	118	144
General Services, Office of	906	873	975
Labor, Department of	11	9	16
Mental Health, Office of	8	8	10
Subtotal - Major Agencies	1,397	1,336	1,524
Minor Agencies			
Civil Service, Department of	115	102	122
Employee Relations, Office of	6	6	6
Prevention of Domestic Violence, Office for	5	5	5
Subtotal - Minor Agencies	126	113	133
Subtotal - Subject to Direct Executive Control	1,523	1,449	1,657
Independently Elected Agencies			
Audit and Control, Department of	138	183	190
Law, Department of	87	82	88
Subtotal - Independently Elected Agencies	225	265	278
Grand Total	1,748	1,714	1,935

Workforce Impact Summary

Agency Trust Funds 2020-21 Through 2022-23

	2020-21 Actuals (03/31/21)	2021-22 Actuals (03/31/22)	2022-23 Estimate (03/31/23)
University Systems			
City University of New York	12,989	0	0
Subtotal - University Systems	12,989	0	0
Grand Total	12,989	0	0

Workforce Impact Summary

Pension Trust Funds 2020-21 Through 2022-23

	2020-21 Actuals (03/31/21)	2021-22 Actuals (03/31/22)	2022-23 Estimate (03/31/23)
Independently Elected Agencies			
Audit and Control, Department of	993	914	1,008
Subtotal - Independently Elected Agencies	993	914	1,008
Grand Total	993	914	1,008

Workforce Impact Summary

Private Purpose Trust Funds 2020-21 Through 2022-23

	2020-21 Actuals (03/31/21)	2021-22 Actuals (03/31/22)	2022-23 Estimate (03/31/23)
Minor Agencies			
Agriculture and Markets, Department of	4	4	4
Subtotal - Minor Agencies	4	4	4
Subtotal - Subject to Direct Executive Control	4	4	4
Independently Elected Agencies			
Audit and Control, Department of	0	1	0
Subtotal - Independently Elected Agencies	0	1	0
Grand Total	4	5	4

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

	FY 2022 Actuals	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT						
Agriculture and Markets, Department of	68,848	84,083	75,842	76,545	76,769	76,995
Local Assistance	32,359	45,077	35,276	35,276	35,276	35,276
State Operations	36,489	39,006	40,566	41,269	41,493	41,719
Personal Service	31,626	34,708	36,478	37,117	37,275	37,435
Non-Personal Service	4,863	4,298	4,088	4,152	4,218	4,284
Alcoholic Beverage Control, Division of	7,318	13,515	12,897	13,164	13,436	13,714
State Operations	7,318	13,515	12,897	13,164	13,436	13,714
Personal Service	6,242	10,941	11,028	11,249	11,474	11,703
Non-Personal Service	1,076	2,574	1,869	1,915	1,962	2,011
Economic Development, Department of	117,566	74,782	68,226	63,146	63,146	63,146
Local Assistance	45,278	50,458	46,044	46,044	46,044	46,044
State Operations	72,288	24,324	22,182	17,102	17,102	17,102
Personal Service	11,934	15,288	15,226	14,666	14,666	14,666
Non-Personal Service	60,354	9,036	6,956	2,436	2,436	2,436
Empire State Development Corporation	704,377	381,795	195,600	138,100	133,100	133,100
Local Assistance	704,377	381,795	195,600	138,100	133,100	133,100
Financial Services, Department of	0	251	0	0	0	0
Local Assistance	0	250	0	0	0	0
State Operations	0	1	0	0	0	0
Personal Service	0	1	0	0	0	0
Olympic Regional Development Authority	12,453	62,904	12,904	12,904	12,904	12,904
Local Assistance	0	50,000	0	0	0	0
State Operations	12,453	11,404	11,404	11,404	11,404	11,404
Personal Service	7,125	5,338	5,338	5,338	5,338	5,338
Non-Personal Service	5,328	6,066	6,066	6,066	6,066	6,066
General State Charges	0	1,500	1,500	1,500	1,500	1,500
Public Service Department	0	250,000	0	0	0	0
Local Assistance	0	250,000	0	0	0	0
Functional Total	910,562	867,330	365,469	303,859	299,355	299,859
PARKS AND THE ENVIRONMENT						
Adirondack Park Agency	4,456	5,698	5,516	5,613	5,711	5,812
State Operations	4,456	5,698	5,516	5,613	5,711	5,812
Personal Service	4,145	4,772	4,835	4,925	5,016	5,110
Non-Personal Service	311	926	681	688	695	702
Environmental Conservation, Department of	140,201	134,241	134,005	133,442	135,916	140,916
Local Assistance	6,063	2,638	1,978	1,978	1,978	1,978
State Operations	134,138	131,603	132,027	131,464	133,938	138,938
Personal Service	124,921	111,705	107,014	109,242	111,513	116,513
Non-Personal Service	9,217	19,898	25,013	22,222	22,425	22,425
Parks, Recreation and Historic Preservation, Office of	122,922	131,348	126,280	128,578	130,921	133,312
Local Assistance	678	3,475	100	100	100	100
State Operations	122,244	127,873	126,180	128,478	130,821	133,212
Personal Service	116,361	121,999	120,247	122,486	124,769	127,099
Non-Personal Service	5,883	5,874	5,933	5,992	6,052	6,113
Functional Total	267,579	271,287	265,801	267,633	272,548	280,040
TRANSPORTATION						
Motor Vehicles, Department of	10,472	15,137	14,998	14,998	14,998	14,998
Local Assistance	0	(375)	(375)	(375)	(375)	(375)
State Operations	10,472	15,512	15,373	15,373	15,373	15,373
Personal Service	9,115	10,931	10,792	10,792	10,792	10,792
Non-Personal Service	1,357	4,581	4,581	4,581	4,581	4,581
Transportation, Department of	424,887	498,012	481,609	481,648	491,158	500,942
Local Assistance	122,990	150,843	149,343	149,343	149,343	149,343
State Operations	301,897	347,169	332,266	332,305	341,815	351,599
Personal Service	142,505	173,907	159,004	159,043	163,794	168,688
Non-Personal Service	159,392	173,262	173,262	173,262	178,021	182,911
Functional Total	435,359	513,149	496,607	496,646	506,156	515,940
HEALTH						
Aging, Office for the	139,112	177,857	170,838	176,356	181,958	187,697
Local Assistance	137,086	172,256	166,506	172,022	177,622	183,361
State Operations	2,026	5,601	4,332	4,334	4,336	4,336
Personal Service	1,920	5,467	4,196	4,196	4,196	4,196
Non-Personal Service	106	134	136	138	140	140
Health, Department of	18,460,148	20,431,792	22,181,841	24,554,099	26,552,107	28,333,947
Medical Assistance	15,608,050	18,487,874	20,626,056	23,018,844	24,781,135	26,562,430
Local Assistance	15,608,050	18,487,874	20,626,056	23,018,844	24,781,135	26,562,430
Essential Plan	63,350	75,124	90,791	91,478	100,324	102,078
State Operations	63,350	75,124	90,791	91,478	100,324	102,078
Personal Service	3,482	4,505	5,324	5,452	5,702	5,852

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

	FY 2022 Actuals	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
Non-Personal Service	59,868	70,619	85,467	86,026	94,622	96,226
Medicaid Administration	797,969	738,985	731,803	728,696	729,694	728,485
Local Assistance	545,207	438,613	425,431	425,431	425,431	425,431
State Operations	252,762	300,372	306,372	303,265	304,263	303,054
Personal Service	44,723	53,116	58,763	58,618	58,541	58,608
Non-Personal Service	208,039	247,256	247,609	244,647	245,722	244,446
Public Health	1,990,779	1,129,809	733,191	715,081	940,954	940,954
Local Assistance	637,289	856,471	784,329	765,399	765,399	765,399
State Operations	1,353,490	271,268	(53,208)	(52,388)	173,485	173,485
Personal Service	106,000	120,320	132,421	132,421	132,421	132,421
Non-Personal Service	1,247,490	150,948	(185,629)	(184,809)	41,064	41,064
General State Charges	0	2,070	2,070	2,070	2,070	2,070
Medicaid Inspector General, Office of the	18,971	19,128	19,155	19,222	19,293	19,293
State Operations	18,971	19,128	19,155	19,222	19,293	19,293
Personal Service	16,896	16,708	16,673	16,673	16,673	16,673
Non-Personal Service	2,075	2,420	2,482	2,549	2,620	2,620
Functional Total	18,618,231	20,628,777	22,371,834	24,749,677	26,753,358	28,540,937
SOCIAL WELFARE						
Children and Family Services, Office of	1,976,841	2,048,386	2,143,592	2,901,486	2,907,264	2,910,108
OCFS	1,924,901	1,974,149	2,069,355	2,827,249	2,833,027	2,835,871
Local Assistance	1,740,443	1,666,746	1,763,898	2,515,898	2,516,898	2,516,898
State Operations	184,458	307,403	305,457	311,351	316,129	318,973
Personal Service	117,793	233,981	229,966	233,657	236,850	240,073
Non-Personal Service	66,665	73,422	75,491	77,694	79,279	78,900
OCFS - Other	51,940	74,237	74,237	74,237	74,237	74,237
Local Assistance	51,940	74,237	74,237	74,237	74,237	74,237
Housing and Community Renewal, Division of	(15,877)	135,651	49,141	49,832	49,834	49,834
Local Assistance	(20,427)	131,355	44,387	45,076	45,076	45,076
State Operations	4,550	4,296	4,754	4,756	4,758	4,758
Personal Service	3,048	3,915	4,373	4,375	4,377	4,377
Non-Personal Service	1,502	381	381	381	381	381
Human Rights, Division of	12,567	12,931	12,835	12,844	12,853	12,853
State Operations	12,567	12,931	12,835	12,844	12,853	12,853
Personal Service	12,045	11,902	11,806	11,815	11,824	11,824
Non-Personal Service	522	1,029	1,029	1,029	1,029	1,029
Labor, Department of	2,126,389	124,860	5,322	5,322	5,323	5,323
Local Assistance	2,085,958	114,773	5,000	5,000	5,000	5,000
State Operations	40,431	10,087	322	322	323	323
Personal Service	832	1,178	56	56	56	56
Non-Personal Service	39,599	8,909	266	266	267	267
National and Community Service	548	783	784	787	790	793
Local Assistance	267	432	432	432	432	432
State Operations	281	351	352	355	358	361
Personal Service	281	342	343	346	349	352
Non-Personal Service	0	9	9	9	9	9
Temporary and Disability Assistance, Office of	1,478,511	2,745,752	1,868,209	1,944,594	1,933,883	1,981,835
Welfare Assistance	1,148,717	1,270,591	1,267,637	1,296,098	1,242,480	1,242,565
Local Assistance	1,148,717	1,270,591	1,267,637	1,296,098	1,242,480	1,242,565
All Other	329,794	1,475,161	600,572	648,496	691,403	739,270
Local Assistance	197,650	1,355,796	481,596	529,378	572,196	619,996
State Operations	132,144	119,365	118,976	119,118	119,207	119,274
Personal Service	63,548	70,105	69,711	69,780	69,850	69,923
Non-Personal Service	68,596	49,260	49,265	49,338	49,357	49,351
Functional Total	5,578,979	5,068,363	4,079,883	4,914,865	4,909,947	4,960,746
MENTAL HYGIENE						
Addiction Services and Supports, Office of	449,463	608,946	554,544	552,086	565,630	580,419
OASAS	376,608	491,282	458,433	471,014	483,844	497,906
Local Assistance	347,402	444,261	411,907	426,501	441,872	455,453
State Operations	29,206	47,021	46,526	44,513	41,972	42,453
Personal Service	22,677	35,987	34,835	35,088	31,956	32,240
Non-Personal Service	6,529	11,034	11,691	9,425	10,016	10,213
OASAS - Other	72,855	117,664	96,111	81,072	81,786	82,513
Local Assistance	21,325	64,125	42,825	27,125	27,125	27,125
State Operations	51,530	53,539	53,286	53,947	54,661	55,388
Personal Service	40,094	39,937	39,879	40,241	40,607	40,977
Non-Personal Service	11,436	13,602	13,407	13,706	14,054	14,411
Justice Center	30,934	38,790	38,858	39,420	40,016	40,708
Local Assistance	230	649	649	649	649	649
State Operations	30,704	38,141	38,209	38,771	39,367	40,059
Personal Service	23,806	30,566	30,407	30,741	31,088	31,524
Non-Personal Service	6,898	7,575	7,802	8,030	8,279	8,535

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

	FY 2022 Actuals	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
Mental Health, Office of	2,983,468	3,661,470	3,660,394	3,735,007	3,815,050	3,893,172
OMH	1,596,403	2,004,655	2,083,077	2,161,383	2,212,132	2,260,188
Local Assistance	1,161,042	1,565,755	1,657,524	1,728,197	1,771,977	1,812,956
State Operations	435,361	438,900	425,553	433,186	440,155	447,232
Personal Service	361,137	379,805	376,301	380,342	384,665	389,031
Non-Personal Service	74,224	59,095	49,252	52,844	55,490	58,201
OMH - Other	1,387,065	1,656,815	1,577,317	1,573,624	1,602,918	1,632,984
Local Assistance	313,905	460,357	412,114	388,791	396,811	405,232
State Operations	1,073,160	1,196,458	1,165,203	1,184,833	1,206,107	1,227,752
Personal Service	851,445	902,939	893,234	903,628	914,281	925,040
Non-Personal Service	221,715	293,519	271,969	281,205	291,826	302,712
People with Developmental Disabilities, Office for	4,188,078	4,401,733	5,674,544	4,534,948	4,531,492	4,687,944
OPWDD	413,868	433,068	441,050	460,450	470,750	481,250
Local Assistance	401,090	433,068	441,050	460,450	470,750	481,250
State Operations	12,778	0	0	0	0	0
Personal Service	570	0	0	0	0	0
Non-Personal Service	12,208	0	0	0	0	0
OPWDD - Other	3,774,210	3,968,665	5,233,494	4,074,498	4,060,742	4,206,694
Local Assistance	2,411,600	2,366,778	3,736,625	2,560,646	2,529,587	2,657,987
State Operations	1,362,610	1,601,887	1,496,869	1,513,852	1,531,155	1,548,707
Personal Service	1,200,817	1,365,371	1,260,112	1,272,255	1,284,519	1,296,906
Non-Personal Service	161,793	236,516	236,757	241,597	246,636	251,801
Functional Total	7,651,943	8,710,939	9,928,340	8,861,461	8,952,188	9,202,243
PUBLIC PROTECTION/CRIMINAL JUSTICE						
Correction, Commission of	2,792	3,028	3,095	3,178	3,262	3,348
State Operations	2,792	3,028	3,095	3,178	3,262	3,348
Personal Service	2,677	2,801	2,862	2,939	3,017	3,097
Non-Personal Service	115	227	233	239	245	251
Corrections and Community Supervision, Department of	1,955,508	2,690,505	2,663,337	2,653,546	2,651,594	2,652,477
DOCCS	1,927,040	2,682,105	2,654,937	2,645,146	2,643,194	2,644,077
Local Assistance	20,028	8,956	8,956	8,956	8,956	8,956
State Operations	1,907,012	2,672,649	2,645,481	2,635,690	2,633,738	2,634,621
Personal Service	1,505,006	2,182,966	2,174,751	2,175,600	2,176,466	2,177,349
Non-Personal Service	402,006	489,683	470,730	460,090	457,272	457,272
General State Charges	0	500	500	500	500	500
DOCCS - Other	28,468	8,400	8,400	8,400	8,400	8,400
Local Assistance	28,468	8,400	8,400	8,400	8,400	8,400
Criminal Justice Services, Division of	186,794	326,439	294,295	295,688	296,453	297,202
Local Assistance	150,664	289,272	256,694	256,694	256,694	256,694
State Operations	36,130	37,167	37,601	38,994	39,759	40,508
Personal Service	30,838	30,073	30,370	30,955	31,562	32,151
Non-Personal Service	5,292	7,094	7,231	8,039	8,197	8,357
Homeland Security and Emergency Services, Division of	4,002	25,758	22,995	23,366	23,832	24,200
Local Assistance	3,932	17,336	14,464	14,464	14,553	14,555
State Operations	70	8,422	8,531	8,902	9,279	9,645
Personal Service	70	4,672	4,731	5,051	5,376	5,689
Non-Personal Service	0	3,750	3,800	3,851	3,903	3,956
Indigent Legal Services, Office of	0	750	0	0	0	0
Local Assistance	0	750	0	0	0	0
Judicial Conduct, Commission on	6,148	7,293	7,189	7,189	7,189	7,189
State Operations	6,148	7,293	7,189	7,189	7,189	7,189
Personal Service	4,492	5,536	5,432	5,432	5,432	5,432
Non-Personal Service	1,656	1,757	1,757	1,757	1,757	1,757
Judicial Nomination, Commission on	0	30	30	30	30	30
State Operations	0	30	30	30	30	30
Non-Personal Service	0	30	30	30	30	30
Judicial Screening Committees, New York State	1	38	38	38	38	38
State Operations	1	38	38	38	38	38
Non-Personal Service	1	38	38	38	38	38
Military and Naval Affairs, Division of	18,993	80,747	81,101	81,628	82,166	82,716
Local Assistance	1,394	908	930	953	977	1,001
State Operations	17,599	79,839	80,171	80,675	81,189	81,715
Personal Service	12,664	70,272	70,424	70,744	71,070	71,403
Non-Personal Service	4,935	9,567	9,747	9,931	10,119	10,312
Prosecutorial Conduct, Commission on	0	1,750	1,750	1,750	1,750	1,750
State Operations	0	1,750	1,750	1,750	1,750	1,750
Personal Service	0	1,350	1,350	1,350	1,350	1,350
Non-Personal Service	0	400	400	400	400	400
State Police, Division of	492,757	778,604	784,434	799,909	815,697	831,806
State Operations	492,757	778,604	784,434	799,909	815,697	831,806
Personal Service	454,615	716,284	729,261	743,530	758,083	772,928
Non-Personal Service	38,142	62,320	55,173	56,379	57,614	58,878

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

	FY 2022 Actuals	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
Statewide Financial System	30,126	31,972	31,970	31,997	32,734	33,492
State Operations	30,126	31,972	31,970	31,997	32,734	33,492
Personal Service	12,352	12,596	12,594	12,621	12,883	13,151
Non-Personal Service	17,774	19,376	19,376	19,376	19,851	20,341
Victim Services, Office of	5	3,532	2,530	2,530	2,530	2,530
Local Assistance	5	1,000	0	0	0	0
State Operations	0	2,532	2,530	2,530	2,530	2,530
Personal Service	0	502	500	500	500	500
Non-Personal Service	0	2,030	2,030	2,030	2,030	2,030
Functional Total	2,697,126	3,950,446	3,892,764	3,900,849	3,917,275	3,936,778
HIGHER EDUCATION						
City University of New York	1,659,532	1,853,276	1,903,197	1,931,893	1,968,981	1,978,206
Local Assistance	1,659,532	1,853,276	1,903,197	1,931,893	1,968,981	1,978,206
Higher Education Services Corporation, New York State	612,967	752,701	879,275	980,146	1,008,146	1,013,860
Local Assistance	612,525	752,189	878,775	971,296	990,946	996,251
State Operations	442	512	500	8,850	17,200	17,609
Personal Service	442	512	500	5,100	9,700	9,884
Non-Personal Service	0	0	0	3,750	7,500	7,725
State University of New York	456,232	459,190	449,596	449,596	449,596	449,596
Local Assistance	452,466	458,224	448,640	448,640	448,640	448,640
State Operations	3,766	921	911	911	911	911
Personal Service	1,600	179	169	169	169	169
Non-Personal Service	2,166	742	742	742	742	742
General State Charges	0	45	45	45	45	45
Functional Total	2,728,731	3,065,167	3,232,068	3,361,635	3,426,723	3,441,662
EDUCATION						
Arts, Council on the	94,544	87,401	65,673	45,759	45,848	45,848
Local Assistance	90,396	82,585	60,835	40,835	40,835	40,835
State Operations	4,148	4,816	4,838	4,924	5,013	5,013
Personal Service	2,678	2,959	2,945	2,995	3,046	3,046
Non-Personal Service	1,470	1,857	1,893	1,929	1,967	1,967
Education, Department of	27,013,445	28,382,002	31,804,547	34,044,859	35,525,708	37,077,743
School Aid	24,694,142	25,650,920	28,971,461	31,046,373	32,404,402	33,831,218
Local Assistance	24,694,142	25,650,920	28,971,461	31,046,373	32,404,402	33,831,218
School Aid – Other	88,525	140,000	140,000	140,000	140,000	140,000
Local Assistance	88,525	140,000	140,000	140,000	140,000	140,000
Special Education Categorical Programs	1,226,681	1,425,593	1,537,425	1,631,937	1,708,500	1,785,364
Local Assistance	1,226,681	1,425,593	1,537,425	1,631,937	1,708,500	1,785,364
All Other	1,004,097	1,165,489	1,155,661	1,226,549	1,272,806	1,321,161
Local Assistance	952,495	1,097,340	1,086,460	1,155,865	1,200,599	1,248,954
State Operations	51,602	68,149	69,201	70,684	72,207	72,207
Personal Service	33,374	37,667	38,186	38,927	39,679	39,679
Non-Personal Service	18,228	30,482	31,015	31,757	32,528	32,528
Functional Total	27,107,989	28,469,403	31,870,220	34,090,618	35,571,556	37,123,591
GENERAL GOVERNMENT						
Budget, Division of the	26,509	32,241	31,142	31,142	31,142	31,142
State Operations	26,509	31,941	30,842	30,842	30,842	30,842
Personal Service	25,460	30,604	30,042	30,042	30,042	30,042
Non-Personal Service	1,049	1,337	800	800	800	800
General State Charges	0	300	300	300	300	300
Civil Service, Department of	16,251	20,316	20,324	20,682	21,047	21,420
Local Assistance	15	300	300	300	300	300
State Operations	16,236	20,016	20,024	20,382	20,747	21,120
Personal Service	16,236	18,616	18,564	18,886	19,214	19,549
Non-Personal Service	0	1,400	1,460	1,496	1,533	1,571
Deferred Compensation Board	(7)	59	59	61	63	63
State Operations	(7)	59	59	61	63	63
Personal Service	39	33	33	34	35	35
Non-Personal Service	(46)	26	26	27	28	28
Elections, State Board of	13,384	27,950	22,652	22,998	23,353	23,716
Local Assistance	3,292	4,000	4,000	4,000	4,000	4,000
State Operations	10,092	23,950	18,652	18,998	19,353	19,716
Personal Service	6,676	12,369	12,425	12,607	12,792	12,980
Non-Personal Service	3,416	11,581	6,227	6,391	6,561	6,736
Employee Relations, Office of	6,117	9,309	9,250	9,431	9,616	9,804
State Operations	6,117	9,309	9,250	9,431	9,616	9,804
Personal Service	5,550	9,098	9,033	9,209	9,388	9,571
Non-Personal Service	567	211	217	222	228	233
Ethics and Lobbying, Independent Commission on	5,558	7,830	7,731	7,731	7,731	7,731
State Operations	5,558	7,830	7,731	7,731	7,731	7,731

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

	FY 2022 Actuals	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
Personal Service	4,809	6,773	6,674	6,674	6,674	6,674
Non-Personal Service	749	1,057	1,057	1,057	1,057	1,057
Gaming Commission, New York State	4,182	20,130	13,551	13,551	11,551	7,451
Local Assistance	0	14,500	8,200	8,200	6,200	2,100
State Operations	4,182	5,630	5,351	5,351	5,351	5,351
Personal Service	3,098	2,554	2,478	2,478	2,478	2,478
Non-Personal Service	1,084	3,076	2,873	2,873	2,873	2,873
General Services, Office of	86,781	86,415	88,240	85,147	86,968	88,830
State Operations	86,781	86,415	88,240	85,147	86,968	88,830
Personal Service	36,739	41,242	42,790	43,619	44,464	45,326
Non-Personal Service	50,042	45,173	45,450	41,528	42,504	43,504
Information Technology Services, Office of	556,611	608,251	639,603	640,635	655,146	670,030
State Operations	556,611	608,251	639,603	640,635	655,146	670,030
Personal Service	276,530	325,415	334,310	335,342	342,406	349,620
Non-Personal Service	280,081	282,836	305,293	305,293	312,740	320,410
Inspector General, Office of the	5,188	8,369	8,338	8,491	8,649	8,810
State Operations	5,188	8,369	8,338	8,491	8,649	8,810
Personal Service	4,138	6,971	6,908	7,027	7,149	7,273
Non-Personal Service	1,050	1,398	1,430	1,464	1,500	1,537
Labor Management Committees	25,021	39,046	40,034	40,971	41,790	42,626
State Operations	23,341	33,946	34,832	35,665	36,378	37,106
Personal Service	6,830	5,600	5,709	5,823	5,939	6,058
Non-Personal Service	16,511	28,346	29,123	29,842	30,439	31,048
General State Charges	1,680	5,100	5,202	5,306	5,412	5,520
Prevention of Domestic Violence, Office for	3,938	8,274	8,059	8,059	8,101	8,101
Local Assistance	2,880	6,112	5,912	5,912	5,912	5,912
State Operations	1,058	2,162	2,147	2,147	2,189	2,189
Personal Service	980	1,970	1,955	1,955	1,993	1,993
Non-Personal Service	78	192	192	192	196	196
Public Employment Relations Board	3,719	3,823	3,821	3,889	3,961	4,033
State Operations	3,719	3,823	3,821	3,889	3,961	4,033
Personal Service	3,576	3,619	3,612	3,676	3,743	3,810
Non-Personal Service	143	204	209	213	218	223
State, Department of	29,364	41,840	26,618	26,618	26,618	26,618
Local Assistance	21,389	32,492	17,528	17,528	17,528	17,528
State Operations	7,975	9,348	9,090	9,090	9,090	9,090
Personal Service	7,617	9,112	8,854	8,854	8,854	8,854
Non-Personal Service	358	236	236	236	236	236
Tax Appeals, Division of	2,899	3,058	3,040	3,040	3,040	3,040
State Operations	2,899	3,058	3,040	3,040	3,040	3,040
Personal Service	2,726	2,877	2,866	2,866	2,866	2,866
Non-Personal Service	173	181	174	174	174	174
Taxation and Finance, Department of	262,488	265,695	259,644	259,645	260,734	260,734
Local Assistance	780	926	926	926	926	926
State Operations	261,708	264,769	258,718	258,719	259,808	259,808
Personal Service	242,584	219,723	218,372	218,372	218,372	218,372
Non-Personal Service	19,124	45,046	40,346	40,347	41,436	41,436
Veterans' Services, Division of	15,282	16,825	16,239	16,351	16,410	16,468
Local Assistance	9,262	10,038	9,383	9,383	9,383	9,383
State Operations	6,020	6,782	6,851	6,963	7,022	7,080
Personal Service	5,799	6,568	6,613	6,701	6,755	6,809
Non-Personal Service	221	214	238	262	267	271
General State Charges	0	5	5	5	5	5
Welfare Inspector General, Office of	508	796	794	808	822	836
State Operations	508	796	794	808	822	836
Personal Service	504	687	685	699	713	727
Non-Personal Service	4	109	109	109	109	109
Workers' Compensation Board	0	1	0	0	0	0
State Operations	0	1	0	0	0	0
Personal Service	0	1	0	0	0	0
Functional Total	1,063,793	1,200,228	1,199,139	1,199,250	1,216,742	1,231,453
ELECTED OFFICIALS						
Audit and Control, Department of	175,496	176,860	178,659	181,481	184,375	187,329
Local Assistance	32,025	32,025	32,025	32,025	32,025	32,025
State Operations	143,471	144,835	146,634	149,456	152,350	155,304
Personal Service	122,688	116,896	118,066	120,202	122,382	124,605
Non-Personal Service	20,783	27,939	28,568	29,254	29,968	30,699
Executive Chamber	15,477	18,139	17,854	17,854	17,854	17,854
State Operations	15,477	18,139	17,854	17,854	17,854	17,854
Personal Service	12,493	14,816	14,531	14,531	14,531	14,531
Non-Personal Service	2,984	3,323	3,323	3,323	3,323	3,323
Judiciary	2,872,521	2,949,834	2,988,551	2,988,659	2,999,259	3,006,659
Local Assistance	74,454	162,600	162,600	162,600	162,600	162,600
State Operations	1,835,423	1,993,021	1,993,000	1,993,000	1,993,000	1,993,000

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

	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
	Actuals	Projected	Projected	Projected	Projected	Projected
Personal Service	1,606,144	1,703,821	1,703,800	1,703,800	1,703,800	1,703,800
Non-Personal Service	229,279	289,200	289,200	289,200	289,200	289,200
General State Charges	962,644	794,213	832,951	833,059	843,659	851,059
Law, Department of	122,045	132,825	133,074	135,419	137,817	140,264
State Operations	122,045	132,825	133,074	135,419	137,817	140,264
Personal Service	109,126	119,525	119,509	121,565	123,662	125,801
Non-Personal Service	12,919	13,300	13,565	13,854	14,155	14,463
Legislature	229,084	259,656	259,651	259,651	259,651	259,651
State Operations	229,084	259,656	259,651	259,651	259,651	259,651
Personal Service	176,544	203,439	203,434	203,434	203,434	203,434
Non-Personal Service	52,540	56,217	56,217	56,217	56,217	56,217
Lieutenant Governor, Office of the	510	753	746	746	746	746
State Operations	510	753	746	746	746	746
Personal Service	423	686	679	679	679	679
Non-Personal Service	87	67	67	67	67	67
Functional Total	3,415,133	3,538,067	3,578,535	3,583,810	3,599,702	3,612,503
LOCAL GOVERNMENT ASSISTANCE						
Aid and Incentives for Municipalities	695,287	739,773	763,352	763,352	763,352	763,352
Local Assistance	695,286	739,773	763,352	763,352	763,352	763,352
State Operations	1	0	0	0	0	0
Non-Personal Service	1	0	0	0	0	0
County-Wide Shared Services Initiative	21,414	31,000	60,000	60,000	60,000	60,000
Local Assistance	21,414	31,000	60,000	60,000	60,000	60,000
Miscellaneous Financial Assistance	17,905	25,465	3,750	3,750	3,750	3,750
Local Assistance	17,905	25,465	3,750	3,750	3,750	3,750
Municipalities with VLT Facilities	28,885	28,885	28,885	28,885	28,885	28,885
Local Assistance	28,885	28,885	28,885	28,885	28,885	28,885
Small Government Assistance	217	218	218	218	218	218
Local Assistance	217	218	218	218	218	218
Functional Total	763,708	825,341	856,205	856,205	856,205	856,205
ALL OTHER CATEGORIES						
General State Charges	8,014,508	7,862,606	8,554,366	9,748,786	11,047,270	12,432,668
General State Charges	8,014,508	7,862,606	8,554,366	9,748,786	11,047,270	12,432,668
Miscellaneous	(148,334)	2,052,786	4,050,152	4,630,507	4,290,218	3,569,492
Local Assistance	(205,445)	1,400,119	2,807,321	3,178,235	2,814,546	2,099,820
State Operations	52,521	652,667	1,242,831	1,452,272	1,475,672	1,469,672
Personal Service	89	784,292	717,456	726,856	750,256	744,256
Non-Personal Service	52,432	(131,625)	525,375	725,416	725,416	725,416
General State Charges	4,590	0	0	0	0	0
Functional Total	7,866,174	9,915,392	12,604,518	14,379,293	15,337,488	16,002,160
TOTAL GENERAL FUND SPENDING	79,105,307	87,023,889	94,741,383	100,965,801	105,619,243	110,004,117

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

	FY 2022 Actuals	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT						
Agriculture and Markets, Department of	68,848	84,083	75,842	76,545	76,769	76,995
Alcoholic Beverage Control, Division of	7,318	13,515	12,897	13,164	13,436	13,714
Economic Development, Department of	117,566	74,782	68,226	63,146	63,146	63,146
Empire State Development Corporation	704,377	381,795	195,600	138,100	133,100	133,100
Financial Services, Department of	0	251	0	0	0	0
Olympic Regional Development Authority	12,453	62,904	12,904	12,904	12,904	12,904
Public Service Department	0	250,000	0	0	0	0
Functional Total	910,562	867,330	365,469	303,859	299,355	299,859
PARKS AND THE ENVIRONMENT						
Adirondack Park Agency	4,456	5,698	5,516	5,613	5,711	5,812
Environmental Conservation, Department of	140,201	134,241	134,005	133,442	135,916	140,916
Parks, Recreation and Historic Preservation, Office of	122,922	131,348	126,280	128,578	130,921	133,312
Functional Total	267,579	271,287	265,801	267,633	272,548	280,040
TRANSPORTATION						
Motor Vehicles, Department of	10,472	15,137	14,998	14,998	14,998	14,998
Transportation, Department of	424,887	498,012	481,609	481,648	491,158	500,942
Functional Total	435,359	513,149	496,607	496,646	506,156	515,940
HEALTH						
Aging, Office for the	139,112	177,857	170,838	176,356	181,958	187,697
Health, Department of	18,460,148	20,431,792	22,181,841	24,554,099	26,552,107	28,333,947
<i>Medical Assistance</i>	15,608,050	18,487,874	20,626,056	23,018,844	24,781,135	26,562,430
<i>Essential Plan</i>	63,350	75,124	90,791	91,478	100,324	102,078
<i>Medicaid Administration</i>	797,969	738,985	731,803	728,696	729,694	728,485
<i>Public Health</i>	1,990,779	1,129,809	733,191	715,081	940,954	940,954
Medicaid Inspector General, Office of the	18,971	19,128	19,155	19,222	19,293	19,293
Functional Total	18,618,231	20,628,777	22,371,834	24,749,677	26,753,358	28,540,937
SOCIAL WELFARE						
Children and Family Services, Office of	1,976,841	2,048,386	2,143,592	2,901,486	2,907,264	2,910,108
<i>OCFS</i>	1,924,901	1,974,149	2,069,355	2,827,249	2,833,027	2,835,871
<i>OCFS - Other</i>	51,940	74,237	74,237	74,237	74,237	74,237
Housing and Community Renewal, Division of	(15,877)	135,651	49,141	49,832	49,834	49,834
Human Rights, Division of	12,567	12,931	12,835	12,844	12,853	12,853
Labor, Department of	2,126,389	124,860	5,322	5,322	5,323	5,323
National and Community Service	548	783	784	787	790	793
Temporary and Disability Assistance, Office of	1,478,511	2,745,752	1,868,209	1,944,594	1,933,883	1,981,835
<i>Welfare Assistance</i>	1,148,717	1,270,591	1,267,637	1,296,098	1,242,480	1,242,565
<i>All Other</i>	329,794	1,475,161	600,572	648,496	691,403	739,270
Functional Total	5,578,979	5,068,363	4,079,883	4,914,865	4,909,947	4,960,746
MENTAL HYGIENE						
Addiction Services and Supports, Office of	449,463	608,946	554,544	552,086	565,630	580,419
<i>OASAS</i>	376,608	491,282	458,433	471,014	483,844	497,906
<i>OASAS - Other</i>	72,855	117,664	96,111	81,072	81,786	82,513
Justice Center	30,934	38,790	38,858	39,420	40,016	40,708
Mental Health, Office of	2,983,468	3,661,470	3,660,394	3,735,007	3,815,050	3,893,172
<i>OMH</i>	1,596,403	2,004,655	2,083,077	2,161,383	2,212,132	2,260,188
<i>OMH - Other</i>	1,387,065	1,656,815	1,577,317	1,573,624	1,602,918	1,632,984
People with Developmental Disabilities, Office for	4,188,078	4,401,733	5,674,544	4,534,948	4,531,492	4,687,944
<i>OPWDD</i>	413,868	433,068	441,050	460,450	470,750	481,250
<i>OPWDD - Other</i>	3,774,210	3,968,665	5,233,494	4,074,498	4,060,742	4,206,694
Functional Total	7,651,943	8,710,939	9,928,340	8,861,461	8,952,188	9,202,243
PUBLIC PROTECTION/CRIMINAL JUSTICE						
Correction, Commission of	2,792	3,028	3,095	3,178	3,262	3,348
Corrections and Community Supervision, Department of	1,955,508	2,690,505	2,663,337	2,653,546	2,651,594	2,652,477
<i>DOCCS</i>	1,927,040	2,682,105	2,654,937	2,645,146	2,643,194	2,644,077
<i>DOCCS - Other</i>	28,468	8,400	8,400	8,400	8,400	8,400
Criminal Justice Services, Division of	186,794	326,439	294,295	295,688	296,453	297,202
Homeland Security and Emergency Services, Division of	4,002	25,758	22,995	23,366	23,832	24,200
Indigent Legal Services, Office of	0	750	0	0	0	0
Judicial Conduct, Commission on	6,148	7,293	7,189	7,189	7,189	7,189
Judicial Nomination, Commission on	0	30	30	30	30	30
Judicial Screening Committees, New York State	1	38	38	38	38	38
Military and Naval Affairs, Division of	18,993	80,747	81,101	81,628	82,166	82,716
Prosecutorial Conduct, Commission on	0	1,750	1,750	1,750	1,750	1,750
State Police, Division of	492,757	778,604	784,434	799,909	815,697	831,806
Statewide Financial System	30,126	31,972	31,970	31,997	32,734	33,492
Victim Services, Office of	5	3,532	2,530	2,530	2,530	2,530
Functional Total	2,697,126	3,950,446	3,892,764	3,900,849	3,917,275	3,936,778
HIGHER EDUCATION						
City University of New York	1,659,532	1,853,276	1,903,197	1,931,893	1,968,981	1,978,206
Higher Education Services Corporation, New York State	612,967	752,701	879,275	980,146	1,008,146	1,013,860
State University of New York	456,232	459,190	449,596	449,596	449,596	449,596
Functional Total	2,728,731	3,065,167	3,232,068	3,361,635	3,426,723	3,441,662
EDUCATION						
Arts, Council on the	94,544	87,401	65,673	45,759	45,848	45,848

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

	<u>FY 2022</u> <u>Actuals</u>	<u>FY 2023</u> <u>Projected</u>	<u>FY 2024</u> <u>Projected</u>	<u>FY 2025</u> <u>Projected</u>	<u>FY 2026</u> <u>Projected</u>	<u>FY 2027</u> <u>Projected</u>
Education, Department of	27,013,445	28,382,002	31,804,547	34,044,859	35,525,708	37,077,743
<i>School Aid</i>	24,694,142	25,650,920	28,971,461	31,046,373	32,404,402	33,831,218
<i>School Aid – Other</i>	88,525	140,000	140,000	140,000	140,000	140,000
<i>Special Education Categorical Programs</i>	1,226,681	1,425,593	1,537,425	1,631,937	1,708,500	1,785,364
<i>All Other</i>	1,004,097	1,165,489	1,155,661	1,226,549	1,272,806	1,321,161
Functional Total	<u>27,107,989</u>	<u>28,469,403</u>	<u>31,870,220</u>	<u>34,090,618</u>	<u>35,571,556</u>	<u>37,123,591</u>
GENERAL GOVERNMENT						
Budget, Division of the	26,509	32,241	31,142	31,142	31,142	31,142
Civil Service, Department of	16,251	20,316	20,324	20,682	21,047	21,420
Deferred Compensation Board	(7)	59	59	61	63	63
Elections, State Board of	13,384	27,950	22,652	22,998	23,353	23,716
Employee Relations, Office of	6,117	9,309	9,250	9,431	9,616	9,804
Ethics and Lobbying, Independent Commission on	5,558	7,830	7,731	7,731	7,731	7,731
Gaming Commission, New York State	4,182	20,130	13,551	13,551	11,551	7,451
General Services, Office of	86,781	86,415	88,240	85,147	86,968	88,830
Information Technology Services, Office of	556,611	608,251	639,603	640,635	655,146	670,030
Inspector General, Office of the	5,188	8,369	8,338	8,491	8,649	8,810
Labor Management Committees	25,021	39,046	40,034	40,971	41,790	42,626
Prevention of Domestic Violence, Office for	3,938	8,274	8,059	8,059	8,101	8,101
Public Employment Relations Board	3,719	3,823	3,821	3,889	3,961	4,033
State, Department of	29,364	41,840	26,618	26,618	26,618	26,618
Tax Appeals, Division of	2,899	3,058	3,040	3,040	3,040	3,040
Taxation and Finance, Department of	262,488	265,695	259,644	259,645	260,734	260,734
Veterans' Services, Division of	15,282	16,825	16,239	16,351	16,410	16,468
Welfare Inspector General, Office of	508	796	794	808	822	836
Workers' Compensation Board	0	1	0	0	0	0
Functional Total	<u>1,063,793</u>	<u>1,200,228</u>	<u>1,199,139</u>	<u>1,199,250</u>	<u>1,216,742</u>	<u>1,231,453</u>
ELECTED OFFICIALS						
Audit and Control, Department of	175,496	176,860	178,659	181,481	184,375	187,329
Executive Chamber	15,477	18,139	17,854	17,854	17,854	17,854
Judiciary	2,872,521	2,949,834	2,988,551	2,988,659	2,999,259	3,006,659
Law, Department of	122,045	132,825	133,074	135,419	137,817	140,264
Legislature	229,084	259,656	259,651	259,651	259,651	259,651
Lieutenant Governor, Office of the	510	753	746	746	746	746
Functional Total	<u>3,415,133</u>	<u>3,538,067</u>	<u>3,578,535</u>	<u>3,583,810</u>	<u>3,599,702</u>	<u>3,612,503</u>
LOCAL GOVERNMENT ASSISTANCE						
Aid and Incentives for Municipalities	695,287	739,773	763,352	763,352	763,352	763,352
County-Wide Shared Services Initiative	21,414	31,000	60,000	60,000	60,000	60,000
Miscellaneous Financial Assistance	17,905	25,465	3,750	3,750	3,750	3,750
Municipalities with VLT Facilities	28,885	28,885	28,885	28,885	28,885	28,885
Small Government Assistance	217	218	218	218	218	218
Functional Total	<u>763,708</u>	<u>825,341</u>	<u>856,205</u>	<u>856,205</u>	<u>856,205</u>	<u>856,205</u>
ALL OTHER CATEGORIES						
General State Charges	8,014,508	7,862,606	8,554,366	9,748,786	11,047,270	12,432,668
Miscellaneous	(148,334)	2,052,786	4,050,152	4,630,507	4,290,218	3,569,492
Functional Total	<u>7,866,174</u>	<u>9,915,392</u>	<u>12,604,518</u>	<u>14,379,293</u>	<u>15,337,488</u>	<u>16,002,160</u>
TOTAL GENERAL FUND SPENDING	<u><u>79,105,307</u></u>	<u><u>87,023,889</u></u>	<u><u>94,741,383</u></u>	<u><u>100,965,801</u></u>	<u><u>105,619,243</u></u>	<u><u>110,004,117</u></u>

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

	FY 2022 Actuals	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT						
Agriculture and Markets, Department of	32,359	45,077	35,276	35,276	35,276	35,276
Economic Development, Department of	45,278	50,458	46,044	46,044	46,044	46,044
Empire State Development Corporation	704,377	381,795	195,600	138,100	133,100	133,100
Financial Services, Department of	0	250	0	0	0	0
Olympic Regional Development Authority	0	50,000	0	0	0	0
Public Service Department	0	250,000	0	0	0	0
Functional Total	782,014	777,580	276,920	219,420	214,420	214,420
PARKS AND THE ENVIRONMENT						
Environmental Conservation, Department of	6,063	2,638	1,978	1,978	1,978	1,978
Parks, Recreation and Historic Preservation, Office of	678	3,475	100	100	100	100
Functional Total	6,741	6,113	2,078	2,078	2,078	2,078
TRANSPORTATION						
Motor Vehicles, Department of	0	(375)	(375)	(375)	(375)	(375)
Transportation, Department of	122,990	150,843	149,343	149,343	149,343	149,343
Functional Total	122,990	150,468	148,968	148,968	148,968	148,968
HEALTH						
Aging, Office for the	137,086	172,256	166,506	172,022	177,622	183,361
Health, Department of	16,790,546	19,782,958	21,835,816	24,209,674	25,971,965	27,753,260
<i>Medical Assistance</i>	15,608,050	18,487,874	20,626,056	23,018,844	24,781,135	26,562,430
<i>Medicaid Administration</i>	545,207	438,613	425,431	425,431	425,431	425,431
<i>Public Health</i>	637,289	856,471	784,329	765,399	765,399	765,399
Functional Total	16,927,632	19,955,214	22,002,322	24,381,696	26,149,587	27,936,621
SOCIAL WELFARE						
Children and Family Services, Office of	1,792,383	1,740,983	1,838,135	2,590,135	2,591,135	2,591,135
<i>OCFS</i>	1,740,443	1,666,746	1,763,898	2,515,898	2,516,898	2,516,898
<i>OCFS - Other</i>	51,940	74,237	74,237	74,237	74,237	74,237
Housing and Community Renewal, Division of	(20,427)	131,355	44,387	45,076	45,076	45,076
Labor, Department of	2,085,958	114,773	5,000	5,000	5,000	5,000
National and Community Service	267	432	432	432	432	432
Temporary and Disability Assistance, Office of	1,346,367	2,626,387	1,749,233	1,825,476	1,814,676	1,862,561
<i>Welfare Assistance</i>	1,148,717	1,270,591	1,267,637	1,296,098	1,242,480	1,242,565
<i>All Other</i>	197,650	1,355,796	481,596	529,378	572,196	619,996
Functional Total	5,204,548	4,613,930	3,637,187	4,466,119	4,456,319	4,504,204
MENTAL HYGIENE						
Addiction Services and Supports, Office of	368,727	508,386	454,732	453,626	468,997	482,578
<i>OASAS</i>	347,402	444,261	411,907	426,501	441,872	455,453
<i>OASAS - Other</i>	21,325	64,125	42,825	27,125	27,125	27,125
Justice Center	230	649	649	649	649	649
Mental Health, Office of	1,474,947	2,026,112	2,069,638	2,116,988	2,168,788	2,218,188
<i>OMH</i>	1,161,042	1,565,755	1,657,524	1,728,197	1,771,977	1,812,956
<i>OMH - Other</i>	313,905	460,357	412,114	388,791	396,811	405,232
People with Developmental Disabilities, Office for	2,812,690	2,799,846	4,177,675	3,021,096	3,000,337	3,139,237
<i>OPWDD</i>	401,090	433,068	441,050	460,450	470,750	481,250
<i>OPWDD - Other</i>	2,411,600	2,366,778	3,736,625	2,560,646	2,529,587	2,657,987
Functional Total	4,656,594	5,334,993	6,702,694	5,592,359	5,638,771	5,840,652
PUBLIC PROTECTION/CRIMINAL JUSTICE						
Corrections and Community Supervision, Department of	48,496	17,356	17,356	17,356	17,356	17,356
<i>DOCCS</i>	20,028	8,956	8,956	8,956	8,956	8,956
<i>DOCCS - Other</i>	28,468	8,400	8,400	8,400	8,400	8,400
Criminal Justice Services, Division of	150,664	289,272	256,694	256,694	256,694	256,694
Homeland Security and Emergency Services, Division of	3,932	17,336	14,464	14,464	14,553	14,555
Indigent Legal Services, Office of	0	750	0	0	0	0
Military and Naval Affairs, Division of	1,394	908	930	953	977	1,001
Victim Services, Office of	5	1,000	0	0	0	0
Functional Total	204,491	326,622	289,444	289,467	289,580	289,606
HIGHER EDUCATION						
City University of New York	1,659,532	1,853,276	1,903,197	1,931,893	1,968,981	1,978,206
Higher Education Services Corporation, New York State	612,525	752,189	878,775	971,296	990,946	996,251
State University of New York	452,466	458,224	448,640	448,640	448,640	448,640
Functional Total	2,724,523	3,063,689	3,230,612	3,351,829	3,408,567	3,423,097
EDUCATION						
Arts, Council on the	90,396	82,585	60,835	40,835	40,835	40,835
Education, Department of	26,961,843	28,313,853	31,735,346	33,974,175	35,453,501	37,005,536
<i>School Aid</i>	24,694,142	25,650,920	28,971,461	31,046,373	32,404,402	33,831,218
<i>School Aid - Other</i>	88,525	140,000	140,000	140,000	140,000	140,000
<i>Special Education Categorical Programs</i>	1,226,681	1,425,593	1,537,425	1,631,937	1,708,500	1,785,364
<i>All Other</i>	952,495	1,097,340	1,086,460	1,155,865	1,200,599	1,248,954
Functional Total	27,052,239	28,396,438	31,796,181	34,015,010	35,494,336	37,046,371
GENERAL GOVERNMENT						
Civil Service, Department of	15	300	300	300	300	300
Elections, State Board of	3,292	4,000	4,000	4,000	4,000	4,000
Gaming Commission, New York State	0	14,500	8,200	8,200	6,200	2,100

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

	FY 2022 Actuals	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
Prevention of Domestic Violence, Office for State, Department of	2,880	6,112	5,912	5,912	5,912	5,912
Taxation and Finance, Department of	21,389	32,492	17,528	17,528	17,528	17,528
Veterans' Services, Division of	780	926	926	926	926	926
Functional Total	<u>37,618</u>	<u>68,368</u>	<u>46,249</u>	<u>46,249</u>	<u>44,249</u>	<u>40,149</u>
ELECTED OFFICIALS						
Audit and Control, Department of	32,025	32,025	32,025	32,025	32,025	32,025
Judiciary	74,454	162,600	162,600	162,600	162,600	162,600
Functional Total	<u>106,479</u>	<u>194,625</u>	<u>194,625</u>	<u>194,625</u>	<u>194,625</u>	<u>194,625</u>
LOCAL GOVERNMENT ASSISTANCE						
Aid and Incentives for Municipalities	695,286	739,773	763,352	763,352	763,352	763,352
County-Wide Shared Services Initiative	21,414	31,000	60,000	60,000	60,000	60,000
Miscellaneous Financial Assistance	17,905	25,465	3,750	3,750	3,750	3,750
Municipalities with VLT Facilities	28,885	28,885	28,885	28,885	28,885	28,885
Small Government Assistance	217	218	218	218	218	218
Functional Total	<u>763,707</u>	<u>825,341</u>	<u>856,205</u>	<u>856,205</u>	<u>856,205</u>	<u>856,205</u>
ALL OTHER CATEGORIES						
Miscellaneous	(205,445)	1,400,119	2,807,321	3,178,235	2,814,546	2,099,820
Functional Total	<u>(205,445)</u>	<u>1,400,119</u>	<u>2,807,321</u>	<u>3,178,235</u>	<u>2,814,546</u>	<u>2,099,820</u>
TOTAL LOCAL ASSISTANCE SPENDING	<u><u>58,384,131</u></u>	<u><u>65,113,500</u></u>	<u><u>71,990,806</u></u>	<u><u>76,742,260</u></u>	<u><u>79,712,251</u></u>	<u><u>82,596,816</u></u>

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

	FY 2022 Actuals	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT						
Agriculture and Markets, Department of	36,489	39,006	40,566	41,269	41,493	41,719
Alcoholic Beverage Control, Division of	7,318	13,515	12,897	13,164	13,436	13,714
Economic Development, Department of	72,288	24,324	22,182	17,102	17,102	17,102
Financial Services, Department of	0	1	0	0	0	0
Olympic Regional Development Authority	12,453	11,404	11,404	11,404	11,404	11,404
Functional Total	128,548	88,250	87,049	82,939	83,435	83,939
PARKS AND THE ENVIRONMENT						
Adirondack Park Agency	4,456	5,698	5,516	5,613	5,711	5,812
Environmental Conservation, Department of	134,138	131,603	132,027	131,464	133,938	138,938
Parks, Recreation and Historic Preservation, Office of	122,244	127,873	126,180	128,478	130,821	133,212
Functional Total	260,838	265,174	263,723	265,555	270,470	277,962
TRANSPORTATION						
Motor Vehicles, Department of	10,472	15,512	15,373	15,373	15,373	15,373
Transportation, Department of	301,897	347,169	332,266	332,305	341,815	351,599
Functional Total	312,369	362,681	347,639	347,678	357,188	366,972
HEALTH						
Aging, Office for the	2,026	5,601	4,332	4,334	4,336	4,336
Health, Department of	1,669,602	646,764	343,955	342,355	578,072	578,617
<i>Essential Plan</i>	63,350	75,124	90,791	91,478	100,324	102,078
<i>Medicaid Administration</i>	252,762	300,372	306,372	303,265	304,263	303,054
<i>Public Health</i>	1,353,490	271,268	(53,208)	(52,388)	173,485	173,485
Medicaid Inspector General, Office of the	18,971	19,128	19,155	19,222	19,293	19,293
Functional Total	1,690,599	671,493	367,442	365,911	601,701	602,246
SOCIAL WELFARE						
Children and Family Services, Office of	184,458	307,403	305,457	311,351	316,129	318,973
<i>OCFS</i>	184,458	307,403	305,457	311,351	316,129	318,973
Housing and Community Renewal, Division of	4,550	4,296	4,754	4,756	4,758	4,758
Human Rights, Division of	12,567	12,931	12,835	12,844	12,853	12,853
Labor, Department of	40,431	10,087	322	322	323	323
National and Community Service	281	351	352	355	358	361
Temporary and Disability Assistance, Office of	132,144	119,365	118,976	119,118	119,207	119,274
<i>All Other</i>	132,144	119,365	118,976	119,118	119,207	119,274
Functional Total	374,431	454,433	442,696	448,746	453,628	456,542
MENTAL HYGIENE						
Addiction Services and Supports, Office of	80,736	100,560	99,812	98,460	96,633	97,841
<i>OASAS</i>	29,206	47,021	46,526	44,513	41,972	42,453
<i>OASAS - Other</i>	51,530	53,539	53,286	53,947	54,661	55,388
Justice Center	30,704	38,141	38,209	38,771	39,367	40,059
Mental Health, Office of	1,508,521	1,635,358	1,590,756	1,618,019	1,646,262	1,674,984
<i>OMH</i>	435,361	438,900	425,553	433,186	440,155	447,232
<i>OMH - Other</i>	1,073,160	1,196,458	1,165,203	1,184,833	1,206,107	1,227,752
People with Developmental Disabilities, Office for	1,375,388	1,601,887	1,496,869	1,513,852	1,531,155	1,548,707
<i>OPWDD</i>	12,778	0	0	0	0	0
<i>OPWDD - Other</i>	1,362,610	1,601,887	1,496,869	1,513,852	1,531,155	1,548,707
Functional Total	2,995,349	3,375,946	3,225,646	3,269,102	3,313,417	3,361,591
PUBLIC PROTECTION/CRIMINAL JUSTICE						
Correction, Commission of	2,792	3,028	3,095	3,178	3,262	3,348
Corrections and Community Supervision, Department of	1,907,012	2,672,649	2,645,481	2,635,690	2,633,738	2,634,621
<i>DOCCS</i>	1,907,012	2,672,649	2,645,481	2,635,690	2,633,738	2,634,621
Criminal Justice Services, Division of	36,130	37,167	37,601	38,994	39,759	40,508
Homeland Security and Emergency Services, Division of	70	8,422	8,531	8,902	9,279	9,645
Judicial Conduct, Commission on	6,148	7,293	7,189	7,189	7,189	7,189
Judicial Nomination, Commission on	0	30	30	30	30	30
Judicial Screening Committees, New York State	1	38	38	38	38	38
Military and Naval Affairs, Division of	17,599	79,839	80,171	80,675	81,189	81,715
Prosecutorial Conduct, Commission on	0	1,750	1,750	1,750	1,750	1,750
State Police, Division of	492,757	778,604	784,434	799,909	815,697	831,806
Statewide Financial System	30,126	31,972	31,970	31,997	32,734	33,492
Victim Services, Office of	0	2,532	2,530	2,530	2,530	2,530
Functional Total	2,492,635	3,623,324	3,602,820	3,610,882	3,627,195	3,646,672
HIGHER EDUCATION						
Higher Education Services Corporation, New York State	442	512	500	8,850	17,200	17,609
State University of New York	3,766	921	911	911	911	911
Functional Total	4,208	1,433	1,411	9,761	18,111	18,520
EDUCATION						
Arts, Council on the	4,148	4,816	4,838	4,924	5,013	5,013
Education, Department of	51,602	68,149	69,201	70,684	72,207	72,207
<i>All Other</i>	51,602	68,149	69,201	70,684	72,207	72,207
Functional Total	55,750	72,965	74,039	75,608	77,220	77,220
GENERAL GOVERNMENT						
Budget, Division of the	26,509	31,941	30,842	30,842	30,842	30,842
Civil Service, Department of	16,236	20,016	20,024	20,382	20,747	21,120
Deferred Compensation Board	(7)	59	59	61	63	63

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

	FY 2022 Actuals	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
Elections, State Board of	10,092	23,950	18,652	18,998	19,353	19,716
Employee Relations, Office of	6,117	9,309	9,250	9,431	9,616	9,804
Ethics and Lobbying, Independent Commission on	5,558	7,830	7,731	7,731	7,731	7,731
Gaming Commission, New York State	4,182	5,630	5,351	5,351	5,351	5,351
General Services, Office of	86,781	86,415	88,240	85,147	86,968	88,830
Information Technology Services, Office of	556,611	608,251	639,603	640,635	655,146	670,030
Inspector General, Office of the	5,188	8,369	8,338	8,491	8,649	8,810
Labor Management Committees	23,341	33,946	34,832	35,665	36,378	37,106
Prevention of Domestic Violence, Office for	1,058	2,162	2,147	2,147	2,189	2,189
Public Employment Relations Board	3,719	3,823	3,821	3,889	3,961	4,033
State, Department of	7,975	9,348	9,090	9,090	9,090	9,090
Tax Appeals, Division of	2,899	3,058	3,040	3,040	3,040	3,040
Taxation and Finance, Department of	261,708	264,769	258,718	258,719	259,808	259,808
Veterans' Services, Division of	6,020	6,782	6,851	6,963	7,022	7,080
Welfare Inspector General, Office of	508	796	794	808	822	836
Workers' Compensation Board	0	1	0	0	0	0
Functional Total	1,024,495	1,126,455	1,147,383	1,147,390	1,166,776	1,185,479
ELECTED OFFICIALS						
Audit and Control, Department of	143,471	144,835	146,634	149,456	152,350	155,304
Executive Chamber	15,477	18,139	17,854	17,854	17,854	17,854
Judiciary	1,835,423	1,993,021	1,993,000	1,993,000	1,993,000	1,993,000
Law, Department of	122,045	132,825	133,074	135,419	137,817	140,264
Legislature	229,084	259,656	259,651	259,651	259,651	259,651
Lieutenant Governor, Office of the	510	753	746	746	746	746
Functional Total	2,346,010	2,549,229	2,550,959	2,556,126	2,561,418	2,566,819
LOCAL GOVERNMENT ASSISTANCE						
Aid and Incentives for Municipalities	1	0	0	0	0	0
Functional Total	1	0	0	0	0	0
ALL OTHER CATEGORIES						
Miscellaneous	52,521	652,667	1,242,831	1,452,272	1,475,672	1,469,672
Functional Total	52,521	652,667	1,242,831	1,452,272	1,475,672	1,469,672
TOTAL STATE OPERATIONS SPENDING	11,737,754	13,244,050	13,353,638	13,631,970	14,006,231	14,113,634

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

	FY 2022 Actuals	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT						
Agriculture and Markets, Department of	31,626	34,708	36,478	37,117	37,275	37,435
Alcoholic Beverage Control, Division of	6,242	10,941	11,028	11,249	11,474	11,703
Economic Development, Department of	11,934	15,288	15,226	14,666	14,666	14,666
Financial Services, Department of	0	1	0	0	0	0
Olympic Regional Development Authority	7,125	5,338	5,338	5,338	5,338	5,338
Functional Total	56,927	66,276	68,070	68,370	68,753	69,142
PARKS AND THE ENVIRONMENT						
Adirondack Park Agency	4,145	4,772	4,835	4,925	5,016	5,110
Environmental Conservation, Department of	124,921	111,705	107,014	109,242	111,513	116,513
Parks, Recreation and Historic Preservation, Office of	116,361	121,999	120,247	122,486	124,769	127,099
Functional Total	245,427	238,476	232,096	236,653	241,298	248,722
TRANSPORTATION						
Motor Vehicles, Department of	9,115	10,931	10,792	10,792	10,792	10,792
Transportation, Department of	142,505	173,907	159,004	159,043	163,794	168,688
Functional Total	151,620	184,838	169,796	169,835	174,586	179,480
HEALTH						
Aging, Office for the	1,920	5,467	4,196	4,196	4,196	4,196
Health, Department of	154,205	177,941	196,508	196,491	196,664	196,881
<i>Essential Plan</i>	3,482	4,505	5,324	5,452	5,702	5,852
<i>Medicaid Administration</i>	44,723	53,116	58,763	58,618	58,541	58,608
<i>Public Health</i>	106,000	120,320	132,421	132,421	132,421	132,421
Medicaid Inspector General, Office of the	16,896	16,708	16,673	16,673	16,673	16,673
Functional Total	173,021	200,116	217,377	217,360	217,533	217,750
SOCIAL WELFARE						
Children and Family Services, Office of	117,793	233,981	229,966	233,657	236,850	240,073
<i>OCFS</i>	117,793	233,981	229,966	233,657	236,850	240,073
Housing and Community Renewal, Division of	3,048	3,915	4,373	4,375	4,377	4,377
Human Rights, Division of	12,045	11,902	11,806	11,815	11,824	11,824
Labor, Department of	832	1,178	56	56	56	56
National and Community Service	281	342	343	346	349	352
Temporary and Disability Assistance, Office of	63,548	70,105	69,711	69,780	69,850	69,923
<i>All Other</i>	63,548	70,105	69,711	69,780	69,850	69,923
Functional Total	197,547	321,423	316,255	320,029	323,306	326,605
MENTAL HYGIENE						
Addiction Services and Supports, Office of	62,771	75,924	74,714	75,329	72,563	73,217
<i>OASAS</i>	22,677	35,987	34,835	35,088	31,956	32,240
<i>OASAS - Other</i>	40,094	39,937	39,879	40,241	40,607	40,977
Justice Center	23,806	30,566	30,407	30,741	31,088	31,524
Mental Health, Office of	1,212,582	1,282,744	1,269,535	1,283,970	1,298,946	1,314,071
<i>OMH</i>	361,137	379,805	376,301	380,342	384,665	389,031
<i>OMH - Other</i>	851,445	902,939	893,234	903,628	914,281	925,040
People with Developmental Disabilities, Office for	1,201,387	1,365,371	1,260,112	1,272,255	1,284,519	1,296,906
<i>OPWDD</i>	570	0	0	0	0	0
<i>OPWDD - Other</i>	1,200,817	1,365,371	1,260,112	1,272,255	1,284,519	1,296,906
Functional Total	2,500,546	2,754,605	2,634,768	2,662,295	2,687,116	2,715,718
PUBLIC PROTECTION/CRIMINAL JUSTICE						
Correction, Commission of	2,677	2,801	2,862	2,939	3,017	3,097
Corrections and Community Supervision, Department of	1,505,006	2,182,966	2,174,751	2,175,600	2,176,466	2,177,349
<i>DOCCS</i>	1,505,006	2,182,966	2,174,751	2,175,600	2,176,466	2,177,349
Criminal Justice Services, Division of	30,838	30,073	30,370	30,955	31,562	32,151
Homeland Security and Emergency Services, Division of	70	4,672	4,731	5,051	5,376	5,689
Judicial Conduct, Commission on	4,492	5,536	5,432	5,432	5,432	5,432
Military and Naval Affairs, Division of	12,664	70,272	70,424	70,744	71,070	71,403
Prosecutorial Conduct, Commission on	0	1,350	1,350	1,350	1,350	1,350
State Police, Division of	454,615	716,284	729,261	743,530	758,083	772,928
Statewide Financial System	12,352	12,596	12,594	12,621	12,883	13,151
Victim Services, Office of	0	502	500	500	500	500
Functional Total	2,022,714	3,027,052	3,032,275	3,048,722	3,065,739	3,083,050
HIGHER EDUCATION						
Higher Education Services Corporation, New York State	442	512	500	5,100	9,700	9,884
State University of New York	1,600	179	169	169	169	169
Functional Total	2,042	691	669	5,269	9,869	10,053
EDUCATION						
Arts, Council on the	2,678	2,959	2,945	2,995	3,046	3,046
Education, Department of	33,374	37,667	38,186	38,927	39,679	39,679
<i>All Other</i>	33,374	37,667	38,186	38,927	39,679	39,679
Functional Total	36,052	40,626	41,131	41,922	42,725	42,725
GENERAL GOVERNMENT						
Budget, Division of the	25,460	30,604	30,042	30,042	30,042	30,042
Civil Service, Department of	16,236	18,616	18,564	18,886	19,214	19,549
Deferred Compensation Board	39	33	33	34	35	35
Elections, State Board of	6,676	12,369	12,425	12,607	12,792	12,980

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

	FY 2022 Actuals	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
Employee Relations, Office of	5,550	9,098	9,033	9,209	9,388	9,571
Ethics and Lobbying, Independent Commission on	4,809	6,773	6,674	6,674	6,674	6,674
Gaming Commission, New York State	3,098	2,554	2,478	2,478	2,478	2,478
General Services, Office of	36,739	41,242	42,790	43,619	44,464	45,326
Information Technology Services, Office of	276,530	325,415	334,310	335,342	342,406	349,620
Inspector General, Office of the	4,138	6,971	6,908	7,027	7,149	7,273
Labor Management Committees	6,830	5,600	5,709	5,823	5,939	6,058
Prevention of Domestic Violence, Office for	980	1,970	1,955	1,955	1,993	1,993
Public Employment Relations Board	3,576	3,619	3,612	3,676	3,743	3,810
State, Department of	7,617	9,112	8,854	8,854	8,854	8,854
Tax Appeals, Division of	2,726	2,877	2,866	2,866	2,866	2,866
Taxation and Finance, Department of	242,584	219,723	218,372	218,372	218,372	218,372
Veterans' Services, Division of	5,799	6,568	6,613	6,701	6,755	6,809
Welfare Inspector General, Office of	504	687	685	699	713	727
Workers' Compensation Board	0	1	0	0	0	0
Functional Total	649,891	703,832	711,923	714,864	723,877	733,037
ELECTED OFFICIALS						
Audit and Control, Department of	122,688	116,896	118,066	120,202	122,382	124,605
Executive Chamber	12,493	14,816	14,531	14,531	14,531	14,531
Judiciary	1,606,144	1,703,821	1,703,800	1,703,800	1,703,800	1,703,800
Law, Department of	109,126	119,525	119,509	121,565	123,662	125,801
Legislature	176,544	203,439	203,434	203,434	203,434	203,434
Lieutenant Governor, Office of the	423	686	679	679	679	679
Functional Total	2,027,418	2,159,183	2,160,019	2,164,211	2,168,488	2,172,850
ALL OTHER CATEGORIES						
Miscellaneous	89	784,292	717,456	726,856	750,256	744,256
Functional Total	89	784,292	717,456	726,856	750,256	744,256
TOTAL PERSONAL SERVICE SPENDING	8,063,294	10,481,410	10,301,835	10,376,386	10,473,546	10,543,388

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

	FY 2022 Actuals	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT						
Agriculture and Markets, Department of	4,863	4,298	4,088	4,152	4,218	4,284
Alcoholic Beverage Control, Division of	1,076	2,574	1,869	1,915	1,962	2,011
Economic Development, Department of	60,354	9,036	6,956	2,436	2,436	2,436
Olympic Regional Development Authority	5,328	6,066	6,066	6,066	6,066	6,066
Functional Total	71,621	21,974	18,979	14,569	14,682	14,797
PARKS AND THE ENVIRONMENT						
Adirondack Park Agency	311	926	681	688	695	702
Environmental Conservation, Department of	9,217	19,898	25,013	22,222	22,425	22,425
Parks, Recreation and Historic Preservation, Office of	5,883	5,874	5,933	5,992	6,052	6,113
Functional Total	15,411	26,698	31,627	28,902	29,172	29,240
TRANSPORTATION						
Motor Vehicles, Department of	1,357	4,581	4,581	4,581	4,581	4,581
Transportation, Department of	159,392	173,262	173,262	173,262	178,021	182,911
Functional Total	160,749	177,843	177,843	177,843	182,602	187,492
HEALTH						
Aging, Office for the	106	134	136	138	140	140
Health, Department of	1,515,397	468,823	147,447	145,864	381,408	381,736
<i>Essential Plan</i>	59,868	70,619	85,467	86,026	94,622	96,226
<i>Medicaid Administration</i>	208,039	247,256	247,609	244,647	245,722	244,446
<i>Public Health</i>	1,247,490	150,948	(185,629)	(184,809)	41,064	41,064
Medicaid Inspector General, Office of the	2,075	2,420	2,482	2,549	2,620	2,620
Functional Total	1,517,578	471,377	150,065	148,551	384,168	384,496
SOCIAL WELFARE						
Children and Family Services, Office of	66,665	73,422	75,491	77,694	79,279	78,900
<i>OCFS</i>	66,665	73,422	75,491	77,694	79,279	78,900
Housing and Community Renewal, Division of	1,502	381	381	381	381	381
Human Rights, Division of	522	1,029	1,029	1,029	1,029	1,029
Labor, Department of	39,599	8,909	266	266	267	267
National and Community Service	0	9	9	9	9	9
Temporary and Disability Assistance, Office of	68,596	49,260	49,265	49,338	49,357	49,351
<i>All Other</i>	68,596	49,260	49,265	49,338	49,357	49,351
Functional Total	176,884	133,010	126,441	128,717	130,322	129,937
MENTAL HYGIENE						
Addiction Services and Supports, Office of	17,965	24,636	25,098	23,131	24,070	24,624
<i>OASAS</i>	6,529	11,034	11,691	9,425	10,016	10,213
<i>OASAS - Other</i>	11,436	13,602	13,407	13,706	14,054	14,411
Justice Center	6,898	7,575	7,802	8,030	8,279	8,535
Mental Health, Office of	295,939	352,614	321,221	334,049	347,316	360,913
<i>OMH</i>	74,224	59,095	49,252	52,844	55,490	58,201
<i>OMH - Other</i>	221,715	293,519	271,969	281,205	291,826	302,712
People with Developmental Disabilities, Office for	174,001	236,516	236,757	241,597	246,636	251,801
<i>OPWDD</i>	12,208	0	0	0	0	0
<i>OPWDD - Other</i>	161,793	236,516	236,757	241,597	246,636	251,801
Functional Total	494,803	621,341	590,878	606,807	626,301	645,873
PUBLIC PROTECTION/CRIMINAL JUSTICE						
Correction, Commission of	115	227	233	239	245	251
Corrections and Community Supervision, Department of	402,006	489,683	470,730	460,090	457,272	457,272
<i>DOCCS</i>	402,006	489,683	470,730	460,090	457,272	457,272
Criminal Justice Services, Division of	5,292	7,094	7,231	8,039	8,197	8,357
Homeland Security and Emergency Services, Division of	0	3,750	3,800	3,851	3,903	3,956
Judicial Conduct, Commission on	1,656	1,757	1,757	1,757	1,757	1,757
Judicial Nomination, Commission on	0	30	30	30	30	30
Judicial Screening Committees, New York State	1	38	38	38	38	38
Military and Naval Affairs, Division of	4,935	9,567	9,747	9,931	10,119	10,312
Prosecutorial Conduct, Commission on	0	400	400	400	400	400
State Police, Division of	38,142	62,320	55,173	56,379	57,614	58,878
Statewide Financial System	17,774	19,376	19,376	19,376	19,851	20,341
Victim Services, Office of	0	2,030	2,030	2,030	2,030	2,030
Functional Total	469,921	596,272	570,545	562,160	561,456	563,622
HIGHER EDUCATION						
Higher Education Services Corporation, New York State	0	0	0	3,750	7,500	7,725
State University of New York	2,166	742	742	742	742	742
Functional Total	2,166	742	742	4,492	8,242	8,467
EDUCATION						
Arts, Council on the	1,470	1,857	1,893	1,929	1,967	1,967
Education, Department of	18,228	30,482	31,015	31,757	32,528	32,528
<i>All Other</i>	18,228	30,482	31,015	31,757	32,528	32,528
Functional Total	19,698	32,339	32,908	33,686	34,495	34,495
GENERAL GOVERNMENT						
Budget, Division of the	1,049	1,337	800	800	800	800
Civil Service, Department of	0	1,400	1,460	1,496	1,533	1,571
Deferred Compensation Board	(46)	26	26	27	28	28

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

	FY 2022 Actuals	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
Elections, State Board of	3,416	11,581	6,227	6,391	6,561	6,736
Employee Relations, Office of	567	211	217	222	228	233
Ethics and Lobbying, Independent Commission on	749	1,057	1,057	1,057	1,057	1,057
Gaming Commission, New York State	1,084	3,076	2,873	2,873	2,873	2,873
General Services, Office of	50,042	45,173	45,450	41,528	42,504	43,504
Information Technology Services, Office of	280,081	282,836	305,293	305,293	312,740	320,410
Inspector General, Office of the	1,050	1,398	1,430	1,464	1,500	1,537
Labor Management Committees	16,511	28,346	29,123	29,842	30,439	31,048
Prevention of Domestic Violence, Office for	78	192	192	192	196	196
Public Employment Relations Board	143	204	209	213	218	223
State, Department of	358	236	236	236	236	236
Tax Appeals, Division of	173	181	174	174	174	174
Taxation and Finance, Department of	19,124	45,046	40,346	40,347	41,436	41,436
Veterans' Services, Division of	221	214	238	262	267	271
Welfare Inspector General, Office of	4	109	109	109	109	109
Functional Total	374,604	422,623	435,460	432,526	442,899	452,442
ELECTED OFFICIALS						
Audit and Control, Department of	20,783	27,939	28,568	29,254	29,968	30,699
Executive Chamber	2,984	3,323	3,323	3,323	3,323	3,323
Judiciary	229,279	289,200	289,200	289,200	289,200	289,200
Law, Department of	12,919	13,300	13,565	13,854	14,155	14,463
Legislature	52,540	56,217	56,217	56,217	56,217	56,217
Lieutenant Governor, Office of the	87	67	67	67	67	67
Functional Total	318,592	390,046	390,940	391,915	392,930	393,969
LOCAL GOVERNMENT ASSISTANCE						
Aid and Incentives for Municipalities	1	0	0	0	0	0
Functional Total	1	0	0	0	0	0
ALL OTHER CATEGORIES						
Miscellaneous	52,432	(131,625)	525,375	725,416	725,416	725,416
Functional Total	52,432	(131,625)	525,375	725,416	725,416	725,416
TOTAL NON-PERSONAL SERVICE SPENDING	3,674,460	2,762,640	3,051,803	3,255,584	3,532,685	3,570,246

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

	<u>FY 2022 Actuals</u>	<u>FY 2023 Projected</u>	<u>FY 2024 Projected</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Projected</u>	<u>FY 2027 Projected</u>
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT						
Olympic Regional Development Authority	0	1,500	1,500	1,500	1,500	1,500
Functional Total	<u>0</u>	<u>1,500</u>	<u>1,500</u>	<u>1,500</u>	<u>1,500</u>	<u>1,500</u>
HEALTH						
Health, Department of	0	2,070	2,070	2,070	2,070	2,070
<i>Public Health</i>	0	2,070	2,070	2,070	2,070	2,070
Functional Total	<u>0</u>	<u>2,070</u>	<u>2,070</u>	<u>2,070</u>	<u>2,070</u>	<u>2,070</u>
PUBLIC PROTECTION/CRIMINAL JUSTICE						
Corrections and Community Supervision, Department of	0	500	500	500	500	500
<i>DOCCS</i>	0	500	500	500	500	500
Functional Total	<u>0</u>	<u>500</u>	<u>500</u>	<u>500</u>	<u>500</u>	<u>500</u>
HIGHER EDUCATION						
State University of New York	0	45	45	45	45	45
Functional Total	<u>0</u>	<u>45</u>	<u>45</u>	<u>45</u>	<u>45</u>	<u>45</u>
GENERAL GOVERNMENT						
Budget, Division of the	0	300	300	300	300	300
Labor Management Committees	1,680	5,100	5,202	5,306	5,412	5,520
Veterans' Services, Division of	0	5	5	5	5	5
Functional Total	<u>1,680</u>	<u>5,405</u>	<u>5,507</u>	<u>5,611</u>	<u>5,717</u>	<u>5,825</u>
ELECTED OFFICIALS						
Judiciary	962,644	794,213	832,951	833,059	843,659	851,059
Functional Total	<u>962,644</u>	<u>794,213</u>	<u>832,951</u>	<u>833,059</u>	<u>843,659</u>	<u>851,059</u>
ALL OTHER CATEGORIES						
General State Charges	8,014,508	7,862,606	8,554,366	9,748,786	11,047,270	12,432,668
Miscellaneous	4,590	0	0	0	0	0
Functional Total	<u>8,019,098</u>	<u>7,862,606</u>	<u>8,554,366</u>	<u>9,748,786</u>	<u>11,047,270</u>	<u>12,432,668</u>
TOTAL GENERAL STATE CHARGES SPENDING	<u><u>8,983,422</u></u>	<u><u>8,666,339</u></u>	<u><u>9,396,939</u></u>	<u><u>10,591,571</u></u>	<u><u>11,900,761</u></u>	<u><u>13,293,667</u></u>

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

	FY 2022 Actuals	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT						
Agriculture and Markets, Department of	74,188	92,834	84,620	85,218	85,448	85,681
Local Assistance	32,359	45,077	35,276	35,276	35,276	35,276
State Operations	40,726	45,455	47,048	47,646	47,876	48,109
Personal Service	34,330	38,508	40,276	40,921	41,085	41,251
Non-Personal Service/Indirect Costs	6,396	6,947	6,772	6,725	6,791	6,858
General State Charges	1,103	2,302	2,296	2,296	2,296	2,296
Alcoholic Beverage Control, Division of	13,687	130,532	49,489	31,878	63,909	125,520
Local Assistance	0	50,000	(8,891)	(25,007)	1,709	60,006
State Operations	12,389	68,235	48,295	47,263	51,874	54,822
Personal Service	8,554	29,974	27,781	27,622	29,373	30,568
Non-Personal Service/Indirect Costs	3,835	38,261	20,514	19,641	22,501	24,254
General State Charges	1,298	12,297	10,085	9,622	10,326	10,692
Economic Development, Department of	118,079	78,260	70,204	65,124	65,124	65,124
Local Assistance	45,278	51,958	46,044	46,044	46,044	46,044
State Operations	72,801	26,274	24,132	19,052	19,052	19,052
Personal Service	11,934	15,391	15,329	14,769	14,769	14,769
Non-Personal Service/Indirect Costs	60,867	10,883	8,803	4,283	4,283	4,283
General State Charges	0	28	28	28	28	28
Empire State Development Corporation	704,377	381,795	195,600	138,100	133,100	133,100
Local Assistance	704,377	381,795	195,600	138,100	133,100	133,100
Financial Services, Department of	394,356	408,923	407,115	407,115	407,115	407,115
Local Assistance	68,871	75,122	74,872	74,872	74,872	74,872
State Operations	223,025	217,482	216,520	216,520	216,520	216,520
Personal Service	166,925	162,137	161,204	161,204	161,204	161,204
Non-Personal Service/Indirect Costs	56,100	55,345	55,316	55,316	55,316	55,316
General State Charges	102,460	116,319	115,723	115,723	115,723	115,723
Olympic Regional Development Authority	12,453	63,054	13,054	13,054	13,054	13,054
Local Assistance	0	50,000	0	0	0	0
State Operations	12,453	11,554	11,554	11,554	11,554	11,554
Personal Service	7,125	5,338	5,338	5,338	5,338	5,338
Non-Personal Service/Indirect Costs	5,328	6,216	6,216	6,216	6,216	6,216
General State Charges	0	1,500	1,500	1,500	1,500	1,500
Public Service Department	88,523	338,214	91,028	92,055	93,630	96,495
Local Assistance	877	250,160	134	131	133	133
State Operations	58,186	55,845	57,983	58,988	60,012	61,704
Personal Service	47,568	47,203	49,240	50,174	51,127	52,098
Non-Personal Service/Indirect Costs	10,618	8,642	8,743	8,814	8,885	9,606
General State Charges	29,460	32,209	32,911	32,936	33,485	34,658
Functional Total	1,405,663	1,493,612	911,110	832,544	861,380	926,089
PARKS AND THE ENVIRONMENT						
Adirondack Park Agency	4,456	5,698	5,516	5,613	5,711	5,812
State Operations	4,456	5,698	5,516	5,613	5,711	5,812
Personal Service	4,145	4,772	4,835	4,925	5,016	5,110
Non-Personal Service/Indirect Costs	311	926	681	688	695	702
Environmental Conservation, Department of	299,617	294,678	293,355	293,453	296,605	296,245
Local Assistance	6,063	2,638	1,978	1,978	1,978	1,978
State Operations	244,790	244,217	244,405	244,503	247,655	247,295
Personal Service	213,336	199,767	194,812	197,579	200,399	200,039
Non-Personal Service/Indirect Costs	31,454	44,450	49,593	46,924	47,256	47,256
General State Charges	48,764	47,823	46,972	46,972	46,972	46,972
Parks, Recreation and Historic Preservation, Office of	186,471	216,991	212,424	215,928	219,294	222,726
Local Assistance	5,308	8,125	4,750	4,750	4,750	4,750
State Operations	177,299	203,724	202,597	205,901	209,267	212,699
Personal Service	140,535	164,735	163,264	166,208	169,210	172,274
Non-Personal Service/Indirect Costs	36,764	38,989	39,333	39,693	40,057	40,425
General State Charges	3,864	5,142	5,077	5,277	5,277	5,277
Functional Total	490,544	517,367	511,295	514,994	521,610	524,783
TRANSPORTATION						
Motor Vehicles, Department of	80,550	94,132	105,317	105,317	105,317	105,317
Local Assistance	0	(375)	(375)	(375)	(375)	(375)
State Operations	58,653	66,688	78,359	78,359	78,359	78,359
Personal Service	44,424	49,682	48,784	48,784	48,784	48,784
Non-Personal Service/Indirect Costs	14,229	17,006	29,575	29,575	29,575	29,575
General State Charges	21,897	27,819	27,333	27,333	27,333	27,333
Transportation, Department of	4,095,173	4,956,851	5,193,808	5,195,429	5,206,758	5,218,377
Local Assistance	3,786,094	4,598,608	4,850,438	4,851,983	4,853,544	4,855,121
State Operations	308,010	356,083	341,177	341,216	350,984	361,026
Personal Service	144,237	177,258	162,352	162,391	167,243	172,240
Non-Personal Service/Indirect Costs	163,773	178,825	178,825	178,825	183,741	188,786
General State Charges	1,069	2,160	2,193	2,230	2,230	2,230
Functional Total	4,175,723	5,050,983	5,299,125	5,300,746	5,312,075	5,323,694

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

	FY 2022 Actuals	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
HEALTH						
Aging, Office for the	139,112	177,857	170,838	176,356	181,958	187,697
Local Assistance	137,086	172,256	166,506	172,022	177,622	183,361
State Operations	2,026	5,601	4,332	4,334	4,336	4,336
Personal Service	1,920	5,467	4,196	4,196	4,196	4,196
Non-Personal Service/Indirect Costs	106	134	136	138	140	140
Health, Department of	25,701,250	28,296,910	29,791,706	32,188,903	34,064,128	35,842,908
Medical Assistance	21,426,940	24,760,775	26,493,780	28,876,206	30,492,390	32,248,450
Local Assistance	21,426,940	24,760,775	26,493,780	28,876,206	30,492,390	32,248,450
Essential Plan	63,350	75,124	90,791	91,478	100,324	102,078
State Operations	63,350	75,124	90,791	91,478	100,324	102,078
Personal Service	3,482	4,505	5,324	5,452	5,702	5,852
Non-Personal Service/Indirect Costs	59,868	70,619	85,467	86,026	94,622	96,226
Medicaid Administration	799,573	738,988	731,806	728,699	729,697	728,488
Local Assistance	545,207	438,613	425,431	425,431	425,431	425,431
State Operations	253,760	300,374	306,374	303,267	304,265	303,056
Personal Service	45,694	53,117	58,764	58,619	58,542	58,609
Non-Personal Service/Indirect Costs	208,066	247,257	247,610	244,648	245,723	244,447
General State Charges	606	1	1	1	1	1
Public Health	3,411,387	2,722,023	2,475,329	2,492,520	2,741,717	2,763,892
Local Assistance	1,802,685	2,104,204	2,178,130	2,194,345	2,212,045	2,233,390
State Operations	1,575,431	571,215	249,409	250,499	481,895	482,658
Personal Service	186,297	269,924	281,121	281,002	281,161	281,266
Non-Personal Service/Indirect Costs	1,389,134	301,291	(31,712)	(30,503)	200,734	201,392
General State Charges	33,271	46,604	47,790	47,676	47,777	47,844
Medicaid Inspector General, Office of the	18,971	19,128	19,155	19,222	19,293	19,293
State Operations	18,971	19,128	19,155	19,222	19,293	19,293
Personal Service	16,896	16,708	16,673	16,673	16,673	16,673
Non-Personal Service/Indirect Costs	2,075	2,420	2,482	2,549	2,620	2,620
Functional Total	25,859,333	28,493,895	29,981,699	32,384,481	34,265,379	36,049,898
SOCIAL WELFARE						
Children and Family Services, Office of	1,992,197	2,075,408	2,170,997	2,928,540	2,934,806	2,937,696
OCFS	1,940,257	2,001,171	2,096,760	2,854,303	2,860,569	2,863,459
Local Assistance	1,741,517	1,670,328	1,767,480	2,519,480	2,520,480	2,520,480
State Operations	196,669	328,486	326,914	332,377	337,562	340,366
Personal Service	121,118	237,668	233,699	237,455	240,712	244,003
Non-Personal Service/Indirect Costs	75,551	90,818	93,215	94,922	96,850	96,363
General State Charges	2,071	2,357	2,366	2,446	2,527	2,613
OCFS - Other	51,940	74,237	74,237	74,237	74,237	74,237
Local Assistance	51,940	74,237	74,237	74,237	74,237	74,237
Housing and Community Renewal, Division of	54,943	230,448	143,726	144,440	144,464	144,236
Local Assistance	(19,850)	134,457	47,489	48,178	48,178	48,178
State Operations	54,187	68,453	68,782	68,797	68,814	68,814
Personal Service	41,980	46,151	46,483	46,498	46,515	46,515
Non-Personal Service/Indirect Costs	12,207	22,302	22,299	22,299	22,299	22,299
General State Charges	20,606	27,538	27,455	27,465	27,472	27,244
Human Rights, Division of	12,567	12,931	12,835	12,844	12,853	12,853
State Operations	12,567	12,931	12,835	12,844	12,853	12,853
Personal Service	12,045	11,902	11,806	11,815	11,824	11,824
Non-Personal Service/Indirect Costs	522	1,029	1,029	1,029	1,029	1,029
Labor, Department of	2,196,303	207,115	86,925	86,982	87,020	87,041
Local Assistance	2,085,958	114,923	5,150	5,150	5,150	5,150
State Operations	90,806	64,780	54,423	54,461	54,486	54,498
Personal Service	32,387	36,778	35,567	35,586	35,606	35,618
Non-Personal Service/Indirect Costs	58,419	28,002	18,856	18,875	18,880	18,880
General State Charges	19,539	27,412	27,352	27,371	27,384	27,393
National and Community Service	548	783	784	787	790	793
Local Assistance	267	432	432	432	432	432
State Operations	281	351	352	355	358	361
Personal Service	281	342	343	346	349	352
Non-Personal Service/Indirect Costs	0	9	9	9	9	9
Temporary and Disability Assistance, Office of	1,478,530	2,746,580	1,868,537	1,944,922	1,934,211	1,982,163
Welfare Assistance	1,148,717	1,270,591	1,267,637	1,296,098	1,242,480	1,242,565
Local Assistance	1,148,717	1,270,591	1,267,637	1,296,098	1,242,480	1,242,565
All Other	329,813	1,475,989	600,900	648,824	691,731	739,598
Local Assistance	197,650	1,355,796	481,596	529,378	572,196	619,996
State Operations	132,163	120,065	119,176	119,318	119,407	119,474
Personal Service	63,548	70,105	69,711	69,780	69,850	69,923
Non-Personal Service/Indirect Costs	68,615	49,960	49,465	49,538	49,557	49,551
General State Charges	0	128	128	128	128	128
Functional Total	5,735,088	5,273,265	4,283,804	5,118,515	5,114,144	5,164,782

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

	FY 2022 Actuals	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
MENTAL HYGIENE						
<i>Addiction Services and Supports, Office of</i>	456,402	831,302	670,691	681,085	687,357	719,798
OASAS	383,547	713,638	574,580	600,013	605,571	637,285
Local Assistance	349,919	659,950	517,413	542,485	550,394	581,431
State Operations	33,628	53,688	56,658	56,711	54,349	55,014
Personal Service	22,677	35,987	35,676	36,421	33,289	33,573
Non-Personal Service/Indirect Costs	10,951	17,701	20,982	20,290	21,060	21,441
General State Charges	0	0	509	817	828	840
OASAS - Other	72,855	117,664	96,111	81,072	81,786	82,513
Local Assistance	21,325	64,125	42,825	27,125	27,125	27,125
State Operations	51,530	53,539	53,286	53,947	54,661	55,388
Personal Service	40,094	39,937	39,879	40,241	40,607	40,977
Non-Personal Service/Indirect Costs	11,436	13,602	13,407	13,706	14,054	14,411
<i>Justice Center</i>	33,294	38,790	38,858	39,420	40,016	40,708
Local Assistance	649	649	649	649	649	649
State Operations	31,877	38,141	38,209	38,771	39,367	40,059
Personal Service	24,942	30,566	30,407	30,741	31,088	31,524
Non-Personal Service/Indirect Costs	6,935	7,575	7,802	8,030	8,279	8,535
General State Charges	768	0	0	0	0	0
<i>Mental Health, Office of</i>	2,988,826	3,667,990	3,667,581	3,742,628	3,822,676	3,900,803
OMH	1,601,761	2,011,175	2,090,264	2,169,004	2,219,758	2,267,819
Local Assistance	1,161,108	1,566,830	1,658,599	1,729,272	1,773,052	1,814,031
State Operations	440,653	444,345	431,432	439,344	446,313	453,390
Personal Service	361,137	379,805	376,686	380,974	385,297	389,663
Non-Personal Service/Indirect Costs	79,516	64,540	54,746	58,370	61,016	63,727
General State Charges	0	0	233	388	393	398
OMH - Other	1,387,065	1,656,815	1,577,317	1,573,624	1,602,918	1,632,984
Local Assistance	313,905	460,357	412,114	388,791	396,811	405,232
State Operations	1,073,160	1,196,458	1,165,203	1,184,833	1,206,107	1,227,752
Personal Service	851,445	902,939	893,234	903,628	914,281	925,040
Non-Personal Service/Indirect Costs	221,715	293,519	271,969	281,205	291,826	302,712
<i>People with Developmental Disabilities, Office for</i>	4,188,150	4,401,935	5,674,746	4,535,150	4,531,694	4,688,146
OPWDD	413,940	433,270	441,252	460,652	470,952	481,452
Local Assistance	401,090	433,068	441,050	460,450	470,750	481,250
State Operations	12,850	202	202	202	202	202
Personal Service	570	0	0	0	0	0
Non-Personal Service/Indirect Costs	12,280	202	202	202	202	202
OPWDD - Other	3,774,210	3,968,665	5,233,494	4,074,498	4,060,742	4,206,694
Local Assistance	2,411,600	2,366,778	3,736,625	2,560,646	2,529,587	2,657,987
State Operations	1,362,610	1,601,887	1,496,869	1,513,852	1,531,155	1,548,707
Personal Service	1,200,817	1,365,371	1,260,112	1,272,255	1,284,519	1,296,906
Non-Personal Service/Indirect Costs	161,793	236,516	236,757	241,597	246,636	251,801
Functional Total	7,666,672	8,940,017	10,051,876	8,998,283	9,081,743	9,349,455
PUBLIC PROTECTION/CRIMINAL JUSTICE						
<i>Correction, Commission of</i>	2,792	3,028	3,095	3,178	3,262	3,348
State Operations	2,792	3,028	3,095	3,178	3,262	3,348
Personal Service	2,677	2,801	2,862	2,939	3,017	3,097
Non-Personal Service/Indirect Costs	115	227	233	239	245	251
<i>Corrections and Community Supervision, Department of</i>	1,955,867	2,693,337	2,666,143	2,656,354	2,654,404	2,655,290
DOCCS	1,927,399	2,684,937	2,657,743	2,647,954	2,646,004	2,646,890
Local Assistance	20,028	8,956	8,956	8,956	8,956	8,956
State Operations	1,907,248	2,675,324	2,648,152	2,638,361	2,636,409	2,637,292
Personal Service	1,505,198	2,183,193	2,174,974	2,175,823	2,176,689	2,177,572
Non-Personal Service/Indirect Costs	402,050	492,131	473,178	462,538	459,720	459,720
General State Charges	123	657	635	637	639	642
DOCCS - Other	28,468	8,400	8,400	8,400	8,400	8,400
Local Assistance	28,468	8,400	8,400	8,400	8,400	8,400
<i>Criminal Justice Services, Division of</i>	266,363	389,698	330,983	332,442	333,253	334,049
Local Assistance	230,078	350,296	291,084	291,084	291,084	291,084
State Operations	36,285	39,401	39,899	41,358	42,169	42,965
Personal Service	30,978	30,469	30,773	31,366	31,981	32,578
Non-Personal Service/Indirect Costs	5,307	8,932	9,126	9,992	10,188	10,387
General State Charges	0	1	0	0	0	0
<i>Homeland Security and Emergency Services, Division of</i>	98,841	163,011	162,379	163,600	164,934	166,200
Local Assistance	65,490	114,285	113,013	113,013	113,102	113,104
State Operations	32,921	47,715	48,493	49,711	50,953	52,214
Personal Service	21,152	34,002	34,479	35,394	36,326	37,270
Non-Personal Service/Indirect Costs	11,769	13,713	14,014	14,317	14,627	14,944
General State Charges	430	1,011	873	876	879	882
<i>Indigent Legal Services, Office of</i>	122,381	331,524	344,573	344,734	344,875	345,019
Local Assistance	117,660	324,284	337,296	337,296	337,296	337,296
State Operations	3,005	4,818	4,844	4,932	5,025	5,120
Personal Service	2,764	3,958	3,969	4,040	4,116	4,193

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

	FY 2022 Actuals	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
Non-Personal Service/Indirect Costs	241	860	875	892	909	927
General State Charges	1,716	2,422	2,433	2,506	2,554	2,603
Judicial Conduct, Commission on	6,148	7,293	7,189	7,189	7,189	7,189
State Operations	6,148	7,293	7,189	7,189	7,189	7,189
Personal Service	4,492	5,536	5,432	5,432	5,432	5,432
Non-Personal Service/Indirect Costs	1,656	1,757	1,757	1,757	1,757	1,757
Judicial Nomination, Commission on	0	30	30	30	30	30
State Operations	0	30	30	30	30	30
Non-Personal Service/Indirect Costs	0	30	30	30	30	30
Judicial Screening Committees, New York State	1	38	38	38	38	38
State Operations	1	38	38	38	38	38
Non-Personal Service/Indirect Costs	1	38	38	38	38	38
Military and Naval Affairs, Division of	22,797	84,575	85,003	85,602	86,143	86,697
Local Assistance	1,394	908	930	953	977	1,001
State Operations	21,403	83,657	84,063	84,639	85,156	85,686
Personal Service	12,666	70,437	70,593	70,916	71,245	71,582
Non-Personal Service/Indirect Costs	8,737	13,220	13,470	13,723	13,911	14,104
General State Charges	0	10	10	10	10	10
Prosecutorial Conduct, Commission on	0	1,750	1,750	1,750	1,750	1,750
State Operations	0	1,750	1,750	1,750	1,750	1,750
Personal Service	0	1,350	1,350	1,350	1,350	1,350
Non-Personal Service/Indirect Costs	0	400	400	400	400	400
State Police, Division of	585,120	891,504	898,484	915,166	932,187	949,554
State Operations	564,601	861,968	868,961	885,643	902,664	920,031
Personal Service	498,155	767,724	781,710	797,027	812,650	828,587
Non-Personal Service/Indirect Costs	66,446	94,244	87,251	88,616	90,014	91,444
General State Charges	20,519	29,536	29,523	29,523	29,523	29,523
Statewide Financial System	30,126	31,972	31,970	31,997	32,734	33,492
State Operations	30,126	31,972	31,970	31,997	32,734	33,492
Personal Service	12,352	12,596	12,594	12,621	12,883	13,151
Non-Personal Service/Indirect Costs	17,774	19,376	19,376	19,376	19,851	20,341
Victim Services, Office of	22,135	52,564	51,493	51,493	37,165	37,165
Local Assistance	16,970	44,358	43,358	43,358	28,958	28,958
State Operations	3,484	6,496	6,452	6,452	6,524	6,524
Personal Service	3,213	3,779	3,736	3,736	3,799	3,799
Non-Personal Service/Indirect Costs	271	2,717	2,716	2,716	2,725	2,725
General State Charges	1,681	1,710	1,683	1,683	1,683	1,683
Functional Total	3,112,571	4,650,324	4,583,130	4,593,573	4,597,964	4,619,821
HIGHER EDUCATION						
City University of New York	1,659,532	1,853,276	1,903,197	1,931,893	1,968,981	1,978,206
Local Assistance	1,659,532	1,853,276	1,903,197	1,931,893	1,968,981	1,978,206
Higher Education Services Corporation, New York State	634,024	789,666	916,069	998,541	1,008,146	1,013,860
Local Assistance	612,525	752,189	878,775	971,296	990,946	996,251
State Operations	15,739	30,593	30,475	23,836	17,200	17,609
Personal Service	8,813	11,467	11,353	10,526	9,700	9,884
Non-Personal Service/Indirect Costs	6,926	19,126	19,122	13,310	7,500	7,725
General State Charges	5,760	6,884	6,819	3,409	0	0
State University of New York	7,479,019	7,668,277	7,708,034	7,765,460	7,858,718	7,953,179
Local Assistance	452,466	458,224	448,640	448,640	448,640	448,640
State Operations	6,515,058	6,646,191	6,688,129	6,731,800	6,810,786	6,890,791
Personal Service	4,213,104	4,395,223	4,429,774	4,465,779	4,504,955	4,545,111
Non-Personal Service/Indirect Costs	2,301,954	2,250,968	2,258,355	2,266,021	2,305,831	2,345,680
General State Charges	511,495	563,862	571,265	585,020	599,292	613,748
Functional Total	9,772,575	10,311,219	10,527,300	10,695,894	10,835,845	10,945,245
EDUCATION						
Arts, Council on the	94,596	87,799	66,071	46,157	46,246	46,246
Local Assistance	90,448	82,983	61,233	41,233	41,233	41,233
State Operations	4,148	4,816	4,838	4,924	5,013	5,013
Personal Service	2,678	2,959	2,945	2,995	3,046	3,046
Non-Personal Service/Indirect Costs	1,470	1,857	1,893	1,929	1,967	1,967
Education, Department of	32,542,517	35,015,667	38,249,433	40,182,215	41,650,286	43,247,701
School Aid	28,185,565	30,296,300	33,533,552	35,403,557	36,793,786	38,292,202
Local Assistance	28,185,565	30,296,300	33,533,552	35,403,557	36,793,786	38,292,202
School Aid – Other	88,525	140,000	140,000	140,000	140,000	140,000
Local Assistance	88,525	140,000	140,000	140,000	140,000	140,000
STAR Property Tax Relief	1,904,228	1,830,985	1,722,913	1,616,393	1,567,911	1,540,991
Local Assistance	1,904,228	1,830,985	1,722,913	1,616,393	1,567,911	1,540,991
Special Education Categorical Programs	1,226,681	1,425,593	1,537,425	1,631,937	1,708,500	1,785,364
Local Assistance	1,226,681	1,425,593	1,537,425	1,631,937	1,708,500	1,785,364
All Other	1,137,518	1,322,789	1,315,543	1,390,328	1,440,089	1,489,144
Local Assistance	958,642	1,110,523	1,099,643	1,169,048	1,213,782	1,262,137

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

	FY 2022 Actuals	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
State Operations	139,851	167,693	170,768	174,498	178,007	178,007
Personal Service	93,619	106,222	108,165	110,483	112,526	112,526
Non-Personal Service/Indirect Costs	46,232	61,471	62,603	64,015	65,481	65,481
General State Charges	39,025	44,573	45,132	46,782	48,300	49,000
Functional Total	32,637,113	35,103,466	38,315,504	40,228,372	41,696,532	43,293,947
GENERAL GOVERNMENT						
Budget, Division of the	12,077	36,758	35,607	35,607	35,607	35,607
State Operations	11,235	35,438	34,307	34,307	34,307	34,307
Personal Service	26,807	32,195	31,602	31,602	31,602	31,602
Non-Personal Service/Indirect Costs	(15,572)	3,243	2,705	2,705	2,705	2,705
General State Charges	842	1,320	1,300	1,300	1,300	1,300
Civil Service, Department of	16,301	21,385	21,417	21,799	22,188	22,586
Local Assistance	15	300	300	300	300	300
State Operations	16,266	20,839	20,866	21,243	21,627	22,020
Personal Service	16,265	18,988	18,944	19,273	19,609	19,952
Non-Personal Service/Indirect Costs	1	1,851	1,922	1,970	2,018	2,068
General State Charges	20	246	251	256	261	266
Deferred Compensation Board	734	854	870	888	909	926
State Operations	455	598	609	622	637	649
Personal Service	485	422	429	438	447	456
Non-Personal Service/Indirect Costs	(30)	176	180	184	190	193
General State Charges	279	256	261	266	272	277
Elections, State Board of	13,620	27,950	32,652	37,998	33,353	53,716
Local Assistance	3,292	4,000	14,000	19,000	14,000	34,000
State Operations	10,328	23,950	18,652	18,998	19,353	19,716
Personal Service	6,676	12,369	12,425	12,607	12,792	12,980
Non-Personal Service/Indirect Costs	3,652	11,581	6,227	6,391	6,561	6,736
Employee Relations, Office of	6,117	9,319	9,250	9,431	9,616	9,804
State Operations	6,117	9,315	9,250	9,431	9,616	9,804
Personal Service	5,550	9,104	9,033	9,209	9,388	9,571
Non-Personal Service/Indirect Costs	567	211	217	222	228	233
General State Charges	0	4	0	0	0	0
Ethics and Lobbying, Independent Commission on	5,558	7,830	7,731	7,731	7,731	7,731
State Operations	5,558	7,830	7,731	7,731	7,731	7,731
Personal Service	4,809	6,773	6,674	6,674	6,674	6,674
Non-Personal Service/Indirect Costs	749	1,057	1,057	1,057	1,057	1,057
Gaming Commission, New York State	151,547	355,013	205,638	205,641	205,641	205,641
Local Assistance	89,407	268,800	127,000	127,000	127,000	127,000
State Operations	45,978	65,749	58,382	58,385	58,385	58,385
Personal Service	32,453	34,459	34,059	34,061	34,061	34,061
Non-Personal Service/Indirect Costs	13,525	31,290	24,323	24,324	24,324	24,324
General State Charges	16,162	20,464	20,256	20,256	20,256	20,256
General Services, Office of	97,646	101,157	103,207	100,447	102,607	104,816
State Operations	94,847	98,447	100,481	97,667	99,771	101,923
Personal Service	41,245	45,279	46,846	47,757	48,684	49,631
Non-Personal Service/Indirect Costs	53,602	53,168	53,635	49,910	51,087	52,292
General State Charges	2,799	2,710	2,726	2,780	2,836	2,893
Information Technology Services, Office of	556,611	608,251	639,603	640,635	655,146	670,030
State Operations	556,611	608,251	639,603	640,635	655,146	670,030
Personal Service	276,530	325,415	334,310	335,342	342,406	349,620
Non-Personal Service/Indirect Costs	280,081	282,836	305,293	305,293	312,740	320,410
Inspector General, Office of the	5,188	8,369	8,338	8,491	8,649	8,810
State Operations	5,188	8,369	8,338	8,491	8,649	8,810
Personal Service	4,138	6,971	6,908	7,027	7,149	7,273
Non-Personal Service/Indirect Costs	1,050	1,398	1,430	1,464	1,500	1,537
Labor Management Committees	25,021	39,360	40,355	41,300	42,127	42,972
State Operations	23,341	34,260	35,153	35,994	36,715	37,452
Personal Service	6,830	5,600	5,709	5,823	5,939	6,058
Non-Personal Service/Indirect Costs	16,511	28,660	29,444	30,171	30,776	31,394
General State Charges	1,680	5,100	5,202	5,306	5,412	5,520
Prevention of Domestic Violence, Office for	3,938	8,277	8,062	8,062	8,104	8,104
Local Assistance	2,880	6,112	5,912	5,912	5,912	5,912
State Operations	1,058	2,165	2,150	2,150	2,192	2,192
Personal Service	980	1,970	1,955	1,955	1,993	1,993
Non-Personal Service/Indirect Costs	78	195	195	195	199	199
Public Employment Relations Board	3,788	3,869	3,868	3,937	4,011	4,084
State Operations	3,788	3,869	3,868	3,937	4,011	4,084
Personal Service	3,576	3,619	3,612	3,676	3,743	3,810
Non-Personal Service/Indirect Costs	212	250	256	261	268	274
State, Department of	71,719	107,812	92,165	90,665	89,665	89,415
Local Assistance	21,389	32,492	17,528	17,528	17,528	17,528
State Operations	39,650	56,193	55,673	54,173	53,173	52,923
Personal Service	28,615	39,529	39,016	39,016	39,016	39,016
Non-Personal Service/Indirect Costs	11,035	16,664	16,657	15,157	14,157	13,907
General State Charges	10,680	19,127	18,964	18,964	18,964	18,964

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

	FY 2022 Actuals	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
Tax Appeals, Division of	2,899	3,058	3,040	3,040	3,040	3,040
State Operations	2,899	3,058	3,040	3,040	3,040	3,040
Personal Service	2,726	2,877	2,866	2,866	2,866	2,866
Non-Personal Service/Indirect Costs	173	181	174	174	174	174
Taxation and Finance, Department of	354,254	366,516	360,438	360,439	361,528	361,528
Local Assistance	6,295	6,776	6,776	6,776	6,776	6,776
State Operations	325,639	338,153	332,085	332,086	333,175	333,175
Personal Service	278,226	264,563	263,195	263,195	263,195	263,195
Non-Personal Service/Indirect Costs	47,413	73,590	68,890	68,891	69,980	69,980
General State Charges	22,320	21,587	21,577	21,577	21,577	21,577
Veterans' Services, Division of	15,282	16,985	16,399	16,511	16,570	16,628
Local Assistance	9,262	10,038	9,383	9,383	9,383	9,383
State Operations	6,020	6,942	7,011	7,123	7,182	7,240
Personal Service	5,799	6,568	6,613	6,701	6,755	6,809
Non-Personal Service/Indirect Costs	221	374	398	422	427	431
General State Charges	0	5	5	5	5	5
Welfare Inspector General, Office of	508	796	794	808	822	836
State Operations	508	796	794	808	822	836
Personal Service	504	687	685	699	713	727
Non-Personal Service/Indirect Costs	4	109	109	109	109	109
Workers' Compensation Board	199,980	203,082	205,492	210,775	216,241	221,862
State Operations	144,878	147,208	149,505	152,758	156,108	159,533
Personal Service	87,960	87,370	88,322	90,088	91,890	93,728
Non-Personal Service/Indirect Costs	56,918	59,838	61,183	62,670	64,218	65,805
General State Charges	55,102	55,874	55,987	58,017	60,133	62,329
Functional Total	1,542,788	1,926,641	1,794,926	1,804,205	1,823,555	1,868,136
ELECTED OFFICIALS						
Audit and Control, Department of	196,077	202,936	204,964	208,277	211,677	215,150
Local Assistance	32,025	32,025	32,025	32,025	32,025	32,025
State Operations	162,313	168,527	170,602	173,830	177,142	180,523
Personal Service	136,871	133,294	134,650	137,092	139,584	142,125
Non-Personal Service/Indirect Costs	25,442	35,233	35,952	36,738	37,558	38,398
General State Charges	1,739	2,384	2,337	2,422	2,510	2,602
Executive Chamber	15,477	18,139	17,854	17,854	17,854	17,854
State Operations	15,477	18,139	17,854	17,854	17,854	17,854
Personal Service	12,493	14,816	14,531	14,531	14,531	14,531
Non-Personal Service/Indirect Costs	2,984	3,323	3,323	3,323	3,323	3,323
Judiciary	3,135,801	3,215,238	3,253,951	3,254,059	3,264,659	3,272,059
Local Assistance	173,342	277,800	277,800	277,800	277,800	277,800
State Operations	1,958,087	2,109,324	2,109,300	2,109,300	2,109,300	2,109,300
Personal Service	1,676,992	1,773,424	1,773,400	1,773,400	1,773,400	1,773,400
Non-Personal Service/Indirect Costs	281,095	335,900	335,900	335,900	335,900	335,900
General State Charges	1,004,372	828,114	866,851	866,959	877,559	884,959
Law, Department of	217,824	244,299	243,808	247,108	250,489	253,949
State Operations	196,776	218,580	218,468	221,304	224,201	227,160
Personal Service	145,627	159,871	159,441	161,901	164,409	166,968
Non-Personal Service/Indirect Costs	51,149	58,709	59,027	59,403	59,792	60,192
General State Charges	21,048	25,719	25,340	25,804	26,288	26,789
Legislature	230,412	260,606	260,601	260,601	260,601	260,601
State Operations	230,412	260,606	260,601	260,601	260,601	260,601
Personal Service	176,544	203,439	203,434	203,434	203,434	203,434
Non-Personal Service/Indirect Costs	53,868	57,167	57,167	57,167	57,167	57,167
Lieutenant Governor, Office of the	510	753	746	746	746	746
State Operations	510	753	746	746	746	746
Personal Service	423	686	679	679	679	679
Non-Personal Service/Indirect Costs	87	67	67	67	67	67
Functional Total	3,796,101	3,941,971	3,981,924	3,988,645	4,006,026	4,020,359
LOCAL GOVERNMENT ASSISTANCE						
Aid and Incentives for Municipalities	695,287	739,773	763,352	763,352	763,352	763,352
Local Assistance	695,286	739,773	763,352	763,352	763,352	763,352
State Operations	1	0	0	0	0	0
Non-Personal Service/Indirect Costs	1	0	0	0	0	0
County-Wide Shared Services Initiative	21,414	31,000	60,000	60,000	60,000	60,000
Local Assistance	21,414	31,000	60,000	60,000	60,000	60,000
Miscellaneous Financial Assistance	17,905	25,465	3,750	3,750	3,750	3,750
Local Assistance	17,905	25,465	3,750	3,750	3,750	3,750
Municipalities with VLT Facilities	28,885	28,885	28,885	28,885	28,885	28,885
Local Assistance	28,885	28,885	28,885	28,885	28,885	28,885
Small Government Assistance	217	218	218	218	218	218
Local Assistance	217	218	218	218	218	218
Functional Total	763,708	825,341	856,205	856,205	856,205	856,205

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

	<u>FY 2022 Actuals</u>	<u>FY 2023 Projected</u>	<u>FY 2024 Projected</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Projected</u>	<u>FY 2027 Projected</u>
ALL OTHER CATEGORIES						
General State Charges	8,014,508	7,862,606	8,554,366	9,748,786	11,047,270	12,432,668
General State Charges	8,014,508	7,862,606	8,554,366	9,748,786	11,047,270	12,432,668
Long-Term Debt Service	12,559,086	7,657,291	4,950,754	4,516,549	5,683,886	5,712,866
State Operations	14,157	45,497	46,270	46,270	46,270	46,270
Non-Personal Service/Indirect Costs	14,157	45,497	46,270	46,270	46,270	46,270
Debt Service	12,544,929	7,611,794	4,904,484	4,470,279	5,637,616	5,666,596
Miscellaneous	(127,974)	(214,796)	239,648	(53,766)	394,810	388,995
Local Assistance	(189,162)	21,237	85,493	(417,419)	7,697	7,820
State Operations	55,514	(237,447)	152,748	362,224	385,660	379,697
Personal Service	1,839	317,679	150,860	160,279	183,699	177,719
Non-Personal Service/Indirect Costs	53,675	(555,126)	1,888	201,945	201,961	201,978
General State Charges	5,674	1,414	1,407	1,429	1,453	1,478
Functional Total	20,445,620	15,305,101	13,744,768	14,211,569	17,125,966	18,534,529
TOTAL STATE OPERATING FUNDS SPENDING	117,403,499	121,833,202	124,842,666	129,528,026	136,098,424	141,476,943

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

	<u>FY 2022 Actuals</u>	<u>FY 2023 Projected</u>	<u>FY 2024 Projected</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Projected</u>	<u>FY 2027 Projected</u>
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT						
Agriculture and Markets, Department of	74,188	92,834	84,620	85,218	85,448	85,681
Alcoholic Beverage Control, Division of	13,687	130,532	49,489	31,878	63,909	125,520
Economic Development, Department of	118,079	78,260	70,204	65,124	65,124	65,124
Empire State Development Corporation	704,377	381,795	195,600	138,100	133,100	133,100
Financial Services, Department of	394,356	408,923	407,115	407,115	407,115	407,115
Olympic Regional Development Authority	12,453	63,054	13,054	13,054	13,054	13,054
Public Service Department	88,523	338,214	91,028	92,055	93,630	96,495
Functional Total	<u>1,405,663</u>	<u>1,493,612</u>	<u>911,110</u>	<u>832,544</u>	<u>861,380</u>	<u>926,089</u>
PARKS AND THE ENVIRONMENT						
Adirondack Park Agency	4,456	5,698	5,516	5,613	5,711	5,812
Environmental Conservation, Department of	299,617	294,678	293,355	293,453	296,605	296,245
Parks, Recreation and Historic Preservation, Office of	186,471	216,991	212,424	215,928	219,294	222,726
Functional Total	<u>490,544</u>	<u>517,367</u>	<u>511,295</u>	<u>514,994</u>	<u>521,610</u>	<u>524,783</u>
TRANSPORTATION						
Motor Vehicles, Department of	80,550	94,132	105,317	105,317	105,317	105,317
Transportation, Department of	4,095,173	4,956,851	5,193,808	5,195,429	5,206,758	5,218,377
Functional Total	<u>4,175,723</u>	<u>5,050,983</u>	<u>5,299,125</u>	<u>5,300,746</u>	<u>5,312,075</u>	<u>5,323,694</u>
HEALTH						
Aging, Office for the	139,112	177,857	170,838	176,356	181,958	187,697
Health, Department of	25,701,250	28,296,910	29,791,706	32,188,903	34,064,128	35,842,908
<i>Medical Assistance</i>	21,426,940	24,760,775	26,493,780	28,876,206	30,492,390	32,248,450
<i>Essential Plan</i>	63,350	75,124	90,791	91,478	100,324	102,078
<i>Medicaid Administration</i>	799,573	738,988	731,806	728,699	729,697	728,488
<i>Public Health</i>	3,411,387	2,722,023	2,475,329	2,492,520	2,741,717	2,763,892
Medicaid Inspector General, Office of the	18,971	19,128	19,155	19,222	19,293	19,293
Functional Total	<u>25,859,333</u>	<u>28,493,895</u>	<u>29,981,699</u>	<u>32,384,481</u>	<u>34,265,379</u>	<u>36,049,898</u>
SOCIAL WELFARE						
Children and Family Services, Office of	1,992,197	2,075,408	2,170,997	2,928,540	2,934,806	2,937,696
<i>OCFS</i>	1,940,257	2,001,171	2,096,760	2,854,303	2,860,569	2,863,459
<i>OCFS - Other</i>	51,940	74,237	74,237	74,237	74,237	74,237
Housing and Community Renewal, Division of	54,943	230,448	143,726	144,440	144,464	144,236
Human Rights, Division of	12,567	12,931	12,835	12,844	12,853	12,853
Labor, Department of	2,196,303	207,115	86,925	86,982	87,020	87,041
National and Community Service	548	783	784	787	790	793
Temporary and Disability Assistance, Office of	1,478,530	2,746,580	1,868,537	1,944,922	1,934,211	1,982,163
<i>Welfare Assistance</i>	1,148,717	1,270,591	1,267,637	1,296,098	1,242,480	1,242,565
<i>All Other</i>	329,813	1,475,989	600,900	648,824	691,731	739,598
Functional Total	<u>5,735,088</u>	<u>5,273,265</u>	<u>4,283,804</u>	<u>5,118,515</u>	<u>5,114,144</u>	<u>5,164,782</u>
MENTAL HYGIENE						
Addiction Services and Supports, Office of	456,402	831,302	670,691	681,085	687,357	719,798
<i>OASAS</i>	383,547	713,638	574,580	600,013	605,571	637,285
<i>OASAS - Other</i>	72,855	117,664	96,111	81,072	81,786	82,513
Justice Center	33,294	38,790	38,858	39,420	40,016	40,708
Mental Health, Office of	2,988,826	3,667,990	3,667,581	3,742,628	3,822,676	3,900,803
<i>OMH</i>	1,601,761	2,011,175	2,090,264	2,169,004	2,219,758	2,267,819
<i>OMH - Other</i>	1,387,065	1,656,815	1,577,317	1,573,624	1,602,918	1,632,984
People with Developmental Disabilities, Office for	4,188,150	4,401,935	5,674,746	4,535,150	4,531,694	4,688,146
<i>OPWDD</i>	413,940	433,270	441,252	460,652	470,952	481,452
<i>OPWDD - Other</i>	3,774,210	3,968,665	5,233,494	4,074,498	4,060,742	4,206,694
Functional Total	<u>7,666,672</u>	<u>8,940,017</u>	<u>10,051,876</u>	<u>8,998,283</u>	<u>9,081,743</u>	<u>9,349,455</u>
PUBLIC PROTECTION/CRIMINAL JUSTICE						
Correction, Commission of	2,792	3,028	3,095	3,178	3,262	3,348
Corrections and Community Supervision, Department of	1,955,867	2,693,337	2,666,143	2,656,354	2,654,404	2,655,290
<i>DOCCS</i>	1,927,399	2,684,937	2,657,743	2,647,954	2,646,004	2,646,890
<i>DOCCS - Other</i>	28,468	8,400	8,400	8,400	8,400	8,400
Criminal Justice Services, Division of	266,363	389,698	330,983	332,442	333,253	334,049
Homeland Security and Emergency Services, Division of	98,841	163,011	162,379	163,600	164,934	166,200
Indigent Legal Services, Office of	122,381	331,524	344,573	344,734	344,875	345,019
Judicial Conduct, Commission on	6,148	7,293	7,189	7,189	7,189	7,189
Judicial Nomination, Commission on	0	30	30	30	30	30
Judicial Screening Committees, New York State	1	38	38	38	38	38
Military and Naval Affairs, Division of	22,797	84,575	85,003	85,602	86,143	86,697
Prosecutorial Conduct, Commission on	0	1,750	1,750	1,750	1,750	1,750
State Police, Division of	585,120	891,504	898,484	915,166	932,187	949,554
Statewide Financial System	30,126	31,972	31,970	31,997	32,734	33,492
Victim Services, Office of	22,135	52,564	51,493	51,493	37,165	37,165
Functional Total	<u>3,112,571</u>	<u>4,650,324</u>	<u>4,583,130</u>	<u>4,593,573</u>	<u>4,597,964</u>	<u>4,619,821</u>
HIGHER EDUCATION						
City University of New York	1,659,532	1,853,276	1,903,197	1,931,893	1,968,981	1,978,206
Higher Education Services Corporation, New York State	634,024	789,666	916,069	998,541	1,008,146	1,013,860
State University of New York	7,479,018	7,668,277	7,708,034	7,765,460	7,858,718	7,953,179
Functional Total	<u>9,772,574</u>	<u>10,311,219</u>	<u>10,527,300</u>	<u>10,695,894</u>	<u>10,835,845</u>	<u>10,945,245</u>
EDUCATION						
Arts, Council on the	94,596	87,799	66,071	46,157	46,246	46,246

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

	FY 2022 Actuals	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
Education, Department of	32,542,517	35,015,667	38,249,433	40,182,215	41,650,286	43,247,701
<i>School Aid</i>	28,185,565	30,296,300	33,533,552	35,403,557	36,793,786	38,292,202
<i>School Aid – Other</i>	88,525	140,000	140,000	140,000	140,000	140,000
<i>STAR Property Tax Relief</i>	1,904,228	1,830,985	1,722,913	1,616,393	1,567,911	1,540,991
<i>Special Education Categorical Programs</i>	1,226,681	1,425,593	1,537,425	1,631,937	1,708,500	1,785,364
<i>All Other</i>	1,137,518	1,322,789	1,315,543	1,390,328	1,440,089	1,489,144
Functional Total	32,637,113	35,103,466	38,315,504	40,228,372	41,696,532	43,293,947
GENERAL GOVERNMENT						
Budget, Division of the	12,077	36,758	35,607	35,607	35,607	35,607
Civil Service, Department of	16,301	21,385	21,417	21,799	22,188	22,586
Deferred Compensation Board	734	854	870	888	909	926
Elections, State Board of	13,620	27,950	32,652	37,998	33,353	53,716
Employee Relations, Office of	6,117	9,319	9,250	9,431	9,616	9,804
Ethics and Lobbying, Independent Commission on	5,558	7,830	7,731	7,731	7,731	7,731
Gaming Commission, New York State	151,547	355,013	205,638	205,641	205,641	205,641
General Services, Office of	97,646	101,157	103,207	100,447	102,607	104,816
Information Technology Services, Office of	556,611	608,251	639,603	640,635	655,146	670,030
Inspector General, Office of the	5,188	8,369	8,338	8,491	8,649	8,810
Labor Management Committees	25,021	39,360	40,355	41,300	42,127	42,972
Prevention of Domestic Violence, Office for	3,938	8,277	8,062	8,062	8,104	8,104
Public Employment Relations Board	3,788	3,869	3,868	3,937	4,011	4,084
State, Department of	71,719	107,812	92,165	90,665	89,665	89,415
Tax Appeals, Division of	2,899	3,058	3,040	3,040	3,040	3,040
Taxation and Finance, Department of	354,254	366,516	360,438	360,439	361,528	361,528
Veterans' Services, Division of	15,282	16,985	16,399	16,511	16,570	16,628
Welfare Inspector General, Office of	508	796	794	808	822	836
Workers' Compensation Board	199,980	203,082	205,492	210,775	216,241	221,862
Functional Total	1,542,788	1,926,641	1,794,926	1,804,205	1,823,555	1,868,136
ELECTED OFFICIALS						
Audit and Control, Department of	196,077	202,936	204,964	208,277	211,677	215,150
Executive Chamber	15,477	18,139	17,854	17,854	17,854	17,854
Judiciary	3,135,801	3,215,238	3,253,951	3,254,059	3,264,659	3,272,059
Law, Department of	217,824	244,299	243,808	247,108	250,489	253,949
Legislature	230,412	260,606	260,601	260,601	260,601	260,601
Lieutenant Governor, Office of the	510	753	746	746	746	746
Functional Total	3,796,101	3,941,971	3,981,924	3,988,645	4,006,026	4,020,359
LOCAL GOVERNMENT ASSISTANCE						
Aid and Incentives for Municipalities	695,287	739,773	763,352	763,352	763,352	763,352
County-Wide Shared Services Initiative	21,414	31,000	60,000	60,000	60,000	60,000
Miscellaneous Financial Assistance	17,905	25,465	3,750	3,750	3,750	3,750
Municipalities with VLT Facilities	28,885	28,885	28,885	28,885	28,885	28,885
Small Government Assistance	217	218	218	218	218	218
Functional Total	763,708	825,341	856,205	856,205	856,205	856,205
ALL OTHER CATEGORIES						
General State Charges	8,014,508	7,862,606	8,554,366	9,748,786	11,047,270	12,432,668
Long-Term Debt Service	12,559,086	7,657,291	4,950,754	4,516,549	5,683,886	5,712,866
Miscellaneous	(127,974)	(214,796)	239,648	(53,766)	394,810	388,995
Functional Total	20,445,620	15,305,101	13,744,768	14,211,569	17,125,966	18,534,529
TOTAL STATE OPERATING FUNDS SPENDING	117,403,498	121,833,202	124,842,666	129,528,026	136,098,424	141,476,943

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

	FY 2022 Actuals	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT						
Agriculture and Markets, Department of	32,359	45,077	35,276	35,276	35,276	35,276
Alcoholic Beverage Control, Division of	0	50,000	(8,891)	(25,007)	1,709	60,006
Economic Development, Department of	45,278	51,958	46,044	46,044	46,044	46,044
Empire State Development Corporation	704,377	381,795	195,600	138,100	133,100	133,100
Financial Services, Department of	68,871	75,122	74,872	74,872	74,872	74,872
Olympic Regional Development Authority	0	50,000	0	0	0	0
Public Service Department	877	250,160	134	131	133	133
Functional Total	851,762	904,112	343,035	269,416	291,134	349,431
PARKS AND THE ENVIRONMENT						
Environmental Conservation, Department of	6,063	2,638	1,978	1,978	1,978	1,978
Parks, Recreation and Historic Preservation, Office of	5,308	8,125	4,750	4,750	4,750	4,750
Functional Total	11,371	10,763	6,728	6,728	6,728	6,728
TRANSPORTATION						
Motor Vehicles, Department of	0	(375)	(375)	(375)	(375)	(375)
Transportation, Department of	3,786,094	4,598,608	4,850,438	4,851,983	4,853,544	4,855,121
Functional Total	3,786,094	4,598,233	4,850,063	4,851,608	4,853,169	4,854,746
HEALTH						
Aging, Office for the	137,086	172,256	166,506	172,022	177,622	183,361
Health, Department of	23,774,832	27,303,592	29,097,341	31,495,982	33,129,866	34,907,271
<i>Medical Assistance</i>	21,426,940	24,760,775	26,493,780	28,876,206	30,492,390	32,248,450
<i>Medicaid Administration</i>	545,207	438,613	425,431	425,431	425,431	425,431
<i>Public Health</i>	1,802,685	2,104,204	2,178,130	2,194,345	2,212,045	2,233,390
Functional Total	23,911,918	27,475,848	29,263,847	31,668,004	33,307,488	35,090,632
SOCIAL WELFARE						
Children and Family Services, Office of	1,793,457	1,744,565	1,841,717	2,593,717	2,594,717	2,594,717
<i>OCFS</i>	1,741,517	1,670,328	1,767,480	2,519,480	2,520,480	2,520,480
<i>OCFS - Other</i>	51,940	74,237	74,237	74,237	74,237	74,237
Housing and Community Renewal, Division of	(19,850)	134,457	47,489	48,178	48,178	48,178
Labor, Department of	2,085,958	114,923	5,150	5,150	5,150	5,150
National and Community Service	267	432	432	432	432	432
Temporary and Disability Assistance, Office of	1,346,367	2,626,387	1,749,233	1,825,476	1,814,676	1,862,561
<i>Welfare Assistance</i>	1,148,717	1,270,591	1,267,637	1,296,098	1,242,480	1,242,565
<i>All Other</i>	197,650	1,355,796	481,596	529,378	572,196	619,996
Functional Total	5,206,199	4,620,764	3,644,021	4,472,953	4,463,153	4,511,038
MENTAL HYGIENE						
Addiction Services and Supports, Office of	371,244	724,075	560,238	569,610	577,519	608,556
<i>OASAS</i>	349,919	659,950	517,413	542,485	550,394	581,431
<i>OASAS - Other</i>	21,325	64,125	42,825	27,125	27,125	27,125
Justice Center	649	649	649	649	649	649
Mental Health, Office of	1,475,013	2,027,187	2,070,713	2,118,063	2,169,863	2,219,263
<i>OMH</i>	1,161,108	1,566,830	1,658,599	1,729,272	1,773,052	1,814,031
<i>OMH - Other</i>	313,905	460,357	412,114	388,791	396,811	405,232
People with Developmental Disabilities, Office for	2,812,690	2,799,846	4,177,675	3,021,096	3,000,337	3,139,237
<i>OPWDD</i>	401,090	433,068	441,050	460,450	470,750	481,250
<i>OPWDD - Other</i>	2,411,600	2,366,778	3,736,625	2,560,646	2,529,587	2,657,987
Functional Total	4,659,596	5,551,757	6,809,275	5,709,418	5,748,368	5,967,705
PUBLIC PROTECTION/CRIMINAL JUSTICE						
Corrections and Community Supervision, Department of	48,496	17,356	17,356	17,356	17,356	17,356
<i>DOCCS</i>	20,028	8,956	8,956	8,956	8,956	8,956
<i>DOCCS - Other</i>	28,468	8,400	8,400	8,400	8,400	8,400
Criminal Justice Services, Division of	230,078	350,296	291,084	291,084	291,084	291,084
Homeland Security and Emergency Services, Division of	65,490	114,285	113,013	113,013	113,102	113,104
Indigent Legal Services, Office of	117,660	324,284	337,296	337,296	337,296	337,296
Military and Naval Affairs, Division of	1,394	908	930	953	977	1,001
Victim Services, Office of	16,970	44,358	43,358	43,358	28,958	28,958
Functional Total	480,088	851,487	803,037	803,060	788,773	788,799
HIGHER EDUCATION						
City University of New York	1,659,532	1,853,276	1,903,197	1,931,893	1,968,981	1,978,206
Higher Education Services Corporation, New York State	612,525	752,189	878,775	971,296	990,946	996,251
State University of New York	452,466	458,224	448,640	448,640	448,640	448,640
Functional Total	2,724,523	3,063,689	3,230,612	3,351,829	3,408,567	3,423,097
EDUCATION						
Arts, Council on the	90,448	82,983	61,233	41,233	41,233	41,233
Education, Department of	32,363,641	34,803,401	38,033,533	39,960,935	41,423,979	43,020,694
<i>School Aid</i>	28,185,565	30,296,300	33,533,552	35,403,557	36,793,786	38,292,202
<i>School Aid - Other</i>	88,525	140,000	140,000	140,000	140,000	140,000
<i>STAR Property Tax Relief</i>	1,904,228	1,830,985	1,722,913	1,616,393	1,567,911	1,540,991
<i>Special Education Categorical Programs</i>	1,226,681	1,425,593	1,537,425	1,631,937	1,708,500	1,785,364
<i>All Other</i>	958,642	1,110,523	1,099,643	1,169,048	1,213,782	1,262,137
Functional Total	32,454,089	34,886,384	38,094,766	40,002,168	41,465,212	43,061,927
GENERAL GOVERNMENT						
Civil Service, Department of	15	300	300	300	300	300

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

	FY 2022 Actuals	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
Elections, State Board of	3,292	4,000	14,000	19,000	14,000	34,000
Gaming Commission, New York State	89,407	268,800	127,000	127,000	127,000	127,000
Prevention of Domestic Violence, Office for State, Department of	2,880	6,112	5,912	5,912	5,912	5,912
Taxation and Finance, Department of Veterans' Services, Division of	21,389	32,492	17,528	17,528	17,528	17,528
	6,295	6,776	6,776	6,776	6,776	6,776
Functional Total	<u>132,540</u>	<u>328,518</u>	<u>180,899</u>	<u>185,899</u>	<u>180,899</u>	<u>200,899</u>
ELECTED OFFICIALS						
Audit and Control, Department of Judiciary	32,025	32,025	32,025	32,025	32,025	32,025
Functional Total	<u>173,342</u>	<u>277,800</u>	<u>277,800</u>	<u>277,800</u>	<u>277,800</u>	<u>277,800</u>
	<u>205,367</u>	<u>309,825</u>	<u>309,825</u>	<u>309,825</u>	<u>309,825</u>	<u>309,825</u>
LOCAL GOVERNMENT ASSISTANCE						
Aid and Incentives for Municipalities	695,286	739,773	763,352	763,352	763,352	763,352
County-Wide Shared Services Initiative	21,414	31,000	60,000	60,000	60,000	60,000
Miscellaneous Financial Assistance	17,905	25,465	3,750	3,750	3,750	3,750
Municipalities with VLT Facilities	28,885	28,885	28,885	28,885	28,885	28,885
Small Government Assistance	217	218	218	218	218	218
Functional Total	<u>763,707</u>	<u>825,341</u>	<u>856,205</u>	<u>856,205</u>	<u>856,205</u>	<u>856,205</u>
ALL OTHER CATEGORIES						
Miscellaneous	(189,162)	21,237	85,493	(417,419)	7,697	7,820
Functional Total	<u>(189,162)</u>	<u>21,237</u>	<u>85,493</u>	<u>(417,419)</u>	<u>7,697</u>	<u>7,820</u>
TOTAL LOCAL ASSISTANCE SPENDING	<u>74,998,092</u>	<u>83,447,958</u>	<u>88,477,806</u>	<u>92,069,694</u>	<u>95,687,218</u>	<u>99,428,852</u>

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

	FY 2022 Actuals	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT						
Agriculture and Markets, Department of	40,726	45,455	47,048	47,646	47,876	48,109
Alcoholic Beverage Control, Division of	12,389	68,235	48,295	47,263	51,874	54,822
Economic Development, Department of	72,801	26,274	24,132	19,052	19,052	19,052
Financial Services, Department of	223,025	217,482	216,520	216,520	216,520	216,520
Olympic Regional Development Authority	12,453	11,554	11,554	11,554	11,554	11,554
Public Service Department	58,186	55,845	57,983	58,988	60,012	61,704
Functional Total	419,580	424,845	405,532	401,023	406,888	411,761
PARKS AND THE ENVIRONMENT						
Adirondack Park Agency	4,456	5,698	5,516	5,613	5,711	5,812
Environmental Conservation, Department of	244,790	244,217	244,405	244,503	247,655	247,295
Parks, Recreation and Historic Preservation, Office of	177,299	203,724	202,597	205,901	209,267	212,699
Functional Total	426,545	453,639	452,518	456,017	462,633	465,806
TRANSPORTATION						
Motor Vehicles, Department of	58,653	66,688	78,359	78,359	78,359	78,359
Transportation, Department of	308,010	356,083	341,177	341,216	350,984	361,026
Functional Total	366,663	422,771	419,536	419,575	429,343	439,385
HEALTH						
Aging, Office for the	2,026	5,601	4,332	4,334	4,336	4,336
Health, Department of	1,892,541	946,713	646,574	645,244	886,484	887,792
<i>Essential Plan</i>	63,350	75,124	90,791	91,478	100,324	102,078
<i>Medicaid Administration</i>	253,760	300,374	306,374	303,267	304,265	303,056
<i>Public Health</i>	1,575,431	571,215	249,409	250,499	481,895	482,658
Medicaid Inspector General, Office of the	18,971	19,128	19,155	19,222	19,293	19,293
Functional Total	1,913,538	971,442	670,061	668,800	910,113	911,421
SOCIAL WELFARE						
Children and Family Services, Office of	196,669	328,486	326,914	332,377	337,562	340,366
<i>OCFS</i>	196,669	328,486	326,914	332,377	337,562	340,366
Housing and Community Renewal, Division of	54,187	68,453	68,782	68,797	68,814	68,814
Human Rights, Division of	12,567	12,931	12,835	12,844	12,853	12,853
Labor, Department of	90,806	64,780	54,423	54,461	54,486	54,498
National and Community Service	281	351	352	355	358	361
Temporary and Disability Assistance, Office of	132,163	120,065	119,176	119,318	119,407	119,474
<i>All Other</i>	132,163	120,065	119,176	119,318	119,407	119,474
Functional Total	486,673	595,066	582,482	588,152	593,480	596,366
MENTAL HYGIENE						
Addiction Services and Supports, Office of	85,158	107,227	109,944	110,658	109,010	110,402
<i>OASAS</i>	33,628	53,688	56,658	56,711	54,349	55,014
<i>OASAS - Other</i>	51,530	53,539	53,286	53,947	54,661	55,388
Justice Center	31,877	38,141	38,209	38,771	39,367	40,059
Mental Health, Office of	1,513,813	1,640,803	1,596,635	1,624,177	1,652,420	1,681,142
<i>OMH</i>	440,653	444,345	431,432	439,344	446,313	453,390
<i>OMH - Other</i>	1,073,160	1,196,458	1,165,203	1,184,833	1,206,107	1,227,752
People with Developmental Disabilities, Office for	1,375,460	1,602,089	1,497,071	1,514,054	1,531,357	1,548,909
<i>OPWDD</i>	12,850	202	202	202	202	202
<i>OPWDD - Other</i>	1,362,610	1,601,887	1,496,869	1,513,852	1,531,155	1,548,707
Functional Total	3,006,308	3,388,260	3,241,859	3,287,660	3,332,154	3,380,512
PUBLIC PROTECTION/CRIMINAL JUSTICE						
Correction, Commission of	2,792	3,028	3,095	3,178	3,262	3,348
Corrections and Community Supervision, Department of	1,907,248	2,675,324	2,648,152	2,638,361	2,636,409	2,637,292
<i>DOCCS</i>	1,907,248	2,675,324	2,648,152	2,638,361	2,636,409	2,637,292
Criminal Justice Services, Division of	36,285	39,401	39,899	41,358	42,169	42,965
Homeland Security and Emergency Services, Division of	32,921	47,715	48,493	49,711	50,953	52,214
Indigent Legal Services, Office of	3,005	4,818	4,844	4,932	5,025	5,120
Judicial Conduct, Commission on	6,148	7,293	7,189	7,189	7,189	7,189
Judicial Nomination, Commission on	0	30	30	30	30	30
Judicial Screening Committees, New York State	1	38	38	38	38	38
Military and Naval Affairs, Division of	21,403	83,657	84,063	84,639	85,156	85,686
Prosecutorial Conduct, Commission on	0	1,750	1,750	1,750	1,750	1,750
State Police, Division of	564,601	861,968	868,961	885,643	902,664	920,031
Statewide Financial System	30,126	31,972	31,970	31,997	32,734	33,492
Victim Services, Office of	3,484	6,496	6,452	6,452	6,524	6,524
Functional Total	2,608,014	3,763,490	3,744,936	3,755,278	3,773,903	3,795,679
HIGHER EDUCATION						
Higher Education Services Corporation, New York State	15,739	30,593	30,475	23,836	17,200	17,609
State University of New York	6,515,057	6,646,191	6,688,129	6,731,800	6,810,786	6,890,791
Functional Total	6,530,796	6,676,784	6,718,604	6,755,636	6,827,986	6,908,400
EDUCATION						
Arts, Council on the	4,148	4,816	4,838	4,924	5,013	5,013
Education, Department of	139,851	167,693	170,768	174,498	178,007	178,007
<i>All Other</i>	139,851	167,693	170,768	174,498	178,007	178,007
Functional Total	143,999	172,509	175,606	179,422	183,020	183,020
GENERAL GOVERNMENT						

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

	FY 2022 Actuals	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
Budget, Division of the	11,235	35,438	34,307	34,307	34,307	34,307
Civil Service, Department of	16,266	20,839	20,866	21,243	21,627	22,020
Deferred Compensation Board	455	598	609	622	637	649
Elections, State Board of	10,328	23,950	18,652	18,998	19,353	19,716
Employee Relations, Office of	6,117	9,315	9,250	9,431	9,616	9,804
Ethics and Lobbying, Independent Commission on	5,558	7,830	7,731	7,731	7,731	7,731
Gaming Commission, New York State	45,978	65,749	58,382	58,385	58,385	58,385
General Services, Office of	94,847	98,447	100,481	97,667	99,771	101,923
Information Technology Services, Office of	556,611	608,251	639,603	640,635	655,146	670,030
Inspector General, Office of the	5,188	8,369	8,338	8,491	8,649	8,810
Labor Management Committees	23,341	34,260	35,153	35,994	36,715	37,452
Prevention of Domestic Violence, Office for	1,058	2,165	2,150	2,150	2,192	2,192
Public Employment Relations Board	3,788	3,869	3,868	3,937	4,011	4,084
State, Department of	39,650	56,193	55,673	54,173	53,173	52,923
Tax Appeals, Division of	2,899	3,058	3,040	3,040	3,040	3,040
Taxation and Finance, Department of	325,639	338,153	332,085	332,086	333,175	333,175
Veterans' Services, Division of	6,020	6,942	7,011	7,123	7,182	7,240
Welfare Inspector General, Office of	508	796	794	808	822	836
Workers' Compensation Board	144,878	147,208	149,505	152,758	156,108	159,533
Functional Total	1,300,364	1,471,430	1,487,498	1,489,579	1,511,640	1,533,850
ELECTED OFFICIALS						
Audit and Control, Department of	162,313	168,527	170,602	173,830	177,142	180,523
Executive Chamber	15,477	18,139	17,854	17,854	17,854	17,854
Judiciary	1,958,087	2,109,324	2,109,300	2,109,300	2,109,300	2,109,300
Law, Department of	196,776	218,580	218,468	221,304	224,201	227,160
Legislature	230,412	260,606	260,601	260,601	260,601	260,601
Lieutenant Governor, Office of the	510	753	746	746	746	746
Functional Total	2,563,575	2,775,929	2,777,571	2,783,635	2,789,844	2,796,184
LOCAL GOVERNMENT ASSISTANCE						
Aid and Incentives for Municipalities	1	0	0	0	0	0
Functional Total	1	0	0	0	0	0
ALL OTHER CATEGORIES						
Long-Term Debt Service	14,157	45,497	46,270	46,270	46,270	46,270
Miscellaneous	55,514	(237,447)	152,748	362,224	385,660	379,697
Functional Total	69,671	(191,950)	199,018	408,494	431,930	425,967
TOTAL STATE OPERATIONS SPENDING	19,835,727	20,924,215	20,875,221	21,193,271	21,652,934	21,848,351

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

	FY 2022 Actuals	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT						
Agriculture and Markets, Department of	34,330	38,508	40,276	40,921	41,085	41,251
Alcoholic Beverage Control, Division of	8,554	29,974	27,781	27,622	29,373	30,568
Economic Development, Department of	11,934	15,391	15,329	14,769	14,769	14,769
Financial Services, Department of	166,925	162,137	161,204	161,204	161,204	161,204
Olympic Regional Development Authority	7,125	5,338	5,338	5,338	5,338	5,338
Public Service Department	47,568	47,203	49,240	50,174	51,127	52,098
Functional Total	276,436	298,551	299,168	300,028	302,896	305,228
PARKS AND THE ENVIRONMENT						
Adirondack Park Agency	4,145	4,772	4,835	4,925	5,016	5,110
Environmental Conservation, Department of	213,336	199,767	194,812	197,579	200,399	200,039
Parks, Recreation and Historic Preservation, Office of	140,535	164,735	163,264	166,208	169,210	172,274
Functional Total	358,016	369,274	362,911	368,712	374,625	377,423
TRANSPORTATION						
Motor Vehicles, Department of	44,424	49,682	48,784	48,784	48,784	48,784
Transportation, Department of	144,237	177,258	162,352	162,391	167,243	172,240
Functional Total	188,661	226,940	211,136	211,175	216,027	221,024
HEALTH						
Aging, Office for the	1,920	5,467	4,196	4,196	4,196	4,196
Health, Department of	235,473	327,546	345,209	345,073	345,405	345,727
<i>Essential Plan</i>	3,482	4,505	5,324	5,452	5,702	5,852
<i>Medicaid Administration</i>	45,694	53,117	58,764	58,619	58,542	58,609
<i>Public Health</i>	186,297	269,924	281,121	281,002	281,161	281,266
Medicaid Inspector General, Office of the	16,896	16,708	16,673	16,673	16,673	16,673
Functional Total	254,289	349,721	366,078	365,942	366,274	366,596
SOCIAL WELFARE						
Children and Family Services, Office of	121,118	237,668	233,699	237,455	240,712	244,003
<i>OCFS</i>	121,118	237,668	233,699	237,455	240,712	244,003
Housing and Community Renewal, Division of	41,980	46,151	46,483	46,498	46,515	46,515
Human Rights, Division of	12,045	11,902	11,806	11,815	11,824	11,824
Labor, Department of	32,387	36,778	35,567	35,586	35,606	35,618
National and Community Service	281	342	343	346	349	352
Temporary and Disability Assistance, Office of	63,548	70,105	69,711	69,780	69,850	69,923
<i>All Other</i>	63,548	70,105	69,711	69,780	69,850	69,923
Functional Total	271,359	402,946	397,609	401,480	404,856	408,235
MENTAL HYGIENE						
Addiction Services and Supports, Office of	62,771	75,924	75,555	76,662	73,896	74,550
<i>OASAS</i>	22,677	35,987	35,676	36,421	33,289	33,573
<i>OASAS - Other</i>	40,094	39,937	39,879	40,241	40,607	40,977
Justice Center	24,942	30,566	30,407	30,741	31,088	31,524
Mental Health, Office of	1,212,582	1,282,744	1,269,920	1,284,602	1,299,578	1,314,703
<i>OMH</i>	361,137	379,805	376,686	380,974	385,297	389,663
<i>OMH - Other</i>	851,445	902,939	893,234	903,628	914,281	925,040
People with Developmental Disabilities, Office for	1,201,387	1,365,371	1,260,112	1,272,255	1,284,519	1,296,906
<i>OPWDD</i>	570	0	0	0	0	0
<i>OPWDD - Other</i>	1,200,817	1,365,371	1,260,112	1,272,255	1,284,519	1,296,906
Functional Total	2,501,682	2,754,605	2,635,994	2,664,260	2,689,081	2,717,683
PUBLIC PROTECTION/CRIMINAL JUSTICE						
Correction, Commission of	2,677	2,801	2,862	2,939	3,017	3,097
Corrections and Community Supervision, Department of	1,505,198	2,183,193	2,174,974	2,175,823	2,176,689	2,177,572
<i>DOCCS</i>	1,505,198	2,183,193	2,174,974	2,175,823	2,176,689	2,177,572
Criminal Justice Services, Division of	30,978	30,469	30,773	31,366	31,981	32,578
Homeland Security and Emergency Services, Division of	21,152	34,002	34,479	35,394	36,326	37,270
Indigent Legal Services, Office of	2,764	3,958	3,969	4,040	4,116	4,193
Judicial Conduct, Commission on	4,492	5,536	5,432	5,432	5,432	5,432
Military and Naval Affairs, Division of	12,666	70,437	70,593	70,916	71,245	71,582
Prosecutorial Conduct, Commission on	0	1,350	1,350	1,350	1,350	1,350
State Police, Division of	498,155	767,724	781,710	797,027	812,650	828,587
Statewide Financial System	12,352	12,596	12,594	12,621	12,883	13,151
Victim Services, Office of	3,213	3,779	3,736	3,736	3,799	3,799
Functional Total	2,093,647	3,115,845	3,122,472	3,140,644	3,159,488	3,178,611
HIGHER EDUCATION						
Higher Education Services Corporation, New York State	8,813	11,467	11,353	10,526	9,700	9,884
State University of New York	4,213,104	4,395,223	4,429,774	4,465,779	4,504,955	4,545,111
Functional Total	4,221,917	4,406,690	4,441,127	4,476,305	4,514,655	4,554,995
EDUCATION						
Arts, Council on the	2,678	2,959	2,945	2,995	3,046	3,046
Education, Department of	93,619	106,222	108,165	110,483	112,526	112,526
<i>All Other</i>	93,619	106,222	108,165	110,483	112,526	112,526
Functional Total	96,297	109,181	111,110	113,478	115,572	115,572
GENERAL GOVERNMENT						
Budget, Division of the	26,807	32,195	31,602	31,602	31,602	31,602
Civil Service, Department of	16,265	18,988	18,944	19,273	19,609	19,952

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

	FY 2022 Actuals	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
Deferred Compensation Board	485	422	429	438	447	456
Elections, State Board of	6,676	12,369	12,425	12,607	12,792	12,980
Employee Relations, Office of	5,550	9,104	9,033	9,209	9,388	9,571
Ethics and Lobbying, Independent Commission on	4,809	6,773	6,674	6,674	6,674	6,674
Gaming Commission, New York State	32,453	34,459	34,059	34,061	34,061	34,061
General Services, Office of	41,245	45,279	46,846	47,757	48,684	49,631
Information Technology Services, Office of	276,530	325,415	334,310	335,342	342,406	349,620
Inspector General, Office of the	4,138	6,971	6,908	7,027	7,149	7,273
Labor Management Committees	6,830	5,600	5,709	5,823	5,939	6,058
Prevention of Domestic Violence, Office for	980	1,970	1,955	1,955	1,993	1,993
Public Employment Relations Board	3,576	3,619	3,612	3,676	3,743	3,810
State, Department of	28,615	39,529	39,016	39,016	39,016	39,016
Tax Appeals, Division of	2,726	2,877	2,866	2,866	2,866	2,866
Taxation and Finance, Department of	278,226	264,563	263,195	263,195	263,195	263,195
Veterans' Services, Division of	5,799	6,568	6,613	6,701	6,755	6,809
Welfare Inspector General, Office of	504	687	685	699	713	727
Workers' Compensation Board	87,960	87,370	88,322	90,088	91,890	93,728
Functional Total	830,174	904,758	913,203	918,009	928,922	940,022
ELECTED OFFICIALS						
Audit and Control, Department of	136,871	133,294	134,650	137,092	139,584	142,125
Executive Chamber	12,493	14,816	14,531	14,531	14,531	14,531
Judiciary	1,676,992	1,773,424	1,773,400	1,773,400	1,773,400	1,773,400
Law, Department of	145,627	159,871	159,441	161,901	164,409	166,968
Legislature	176,544	203,439	203,434	203,434	203,434	203,434
Lieutenant Governor, Office of the	423	686	679	679	679	679
Functional Total	2,148,950	2,285,530	2,286,135	2,291,037	2,296,037	2,301,137
ALL OTHER CATEGORIES						
Miscellaneous	1,839	317,679	150,860	160,279	183,699	177,719
Functional Total	1,839	317,679	150,860	160,279	183,699	177,719
TOTAL PERSONAL SERVICE SPENDING	13,243,267	15,541,720	15,297,803	15,411,349	15,552,132	15,664,245

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

	FY 2022 Actuals	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT						
Agriculture and Markets, Department of	6,396	6,947	6,772	6,725	6,791	6,858
Alcoholic Beverage Control, Division of	3,835	38,261	20,514	19,641	22,501	24,254
Economic Development, Department of	60,867	10,883	8,803	4,283	4,283	4,283
Financial Services, Department of	56,100	55,345	55,316	55,316	55,316	55,316
Olympic Regional Development Authority	5,328	6,216	6,216	6,216	6,216	6,216
Public Service Department	10,618	8,642	8,743	8,814	8,885	9,606
Functional Total	143,144	126,294	106,364	100,995	103,992	106,533
PARKS AND THE ENVIRONMENT						
Adirondack Park Agency	311	926	681	688	695	702
Environmental Conservation, Department of	31,454	44,450	49,593	46,924	47,256	47,256
Parks, Recreation and Historic Preservation, Office of	36,764	38,989	39,333	39,693	40,057	40,425
Functional Total	68,529	84,365	89,607	87,305	88,008	88,383
TRANSPORTATION						
Motor Vehicles, Department of	14,229	17,006	29,575	29,575	29,575	29,575
Transportation, Department of	163,773	178,825	178,825	178,825	183,741	188,786
Functional Total	178,002	195,831	208,400	208,400	213,316	218,361
HEALTH						
Aging, Office for the	106	134	136	138	140	140
Health, Department of	1,657,068	619,167	301,365	300,171	541,079	542,065
<i>Essential Plan</i>	59,868	70,619	85,467	86,026	94,622	96,226
<i>Medicaid Administration</i>	208,066	247,257	247,610	244,648	245,723	244,447
<i>Public Health</i>	1,389,134	301,291	(31,712)	(30,503)	200,734	201,392
Medicaid Inspector General, Office of the	2,075	2,420	2,482	2,549	2,620	2,620
Functional Total	1,659,249	621,721	303,983	302,858	543,839	544,825
SOCIAL WELFARE						
Children and Family Services, Office of	75,551	90,818	93,215	94,922	96,850	96,363
<i>OCFS</i>	75,551	90,818	93,215	94,922	96,850	96,363
Housing and Community Renewal, Division of	12,207	22,302	22,299	22,299	22,299	22,299
Human Rights, Division of	522	1,029	1,029	1,029	1,029	1,029
Labor, Department of	58,419	28,002	18,856	18,875	18,880	18,880
National and Community Service	0	9	9	9	9	9
Temporary and Disability Assistance, Office of	68,615	49,960	49,465	49,538	49,557	49,551
<i>All Other</i>	68,615	49,960	49,465	49,538	49,557	49,551
Functional Total	215,314	192,120	184,873	186,672	188,624	188,131
MENTAL HYGIENE						
Addiction Services and Supports, Office of	22,387	31,303	34,389	33,996	35,114	35,852
<i>OASAS</i>	10,951	17,701	20,982	20,290	21,060	21,441
<i>OASAS - Other</i>	11,436	13,602	13,407	13,706	14,054	14,411
Justice Center	6,935	7,575	7,802	8,030	8,279	8,535
Mental Health, Office of	301,231	358,059	326,715	339,575	352,842	366,439
<i>OMH</i>	79,516	64,540	54,746	58,370	61,016	63,727
<i>OMH - Other</i>	221,715	293,519	271,969	281,205	291,826	302,712
People with Developmental Disabilities, Office for	174,073	236,718	236,959	241,799	246,838	252,003
<i>OPWDD</i>	12,280	202	202	202	202	202
<i>OPWDD - Other</i>	161,793	236,516	236,757	241,597	246,636	251,801
Functional Total	504,626	633,655	605,865	623,400	643,073	662,829
PUBLIC PROTECTION/CRIMINAL JUSTICE						
Correction, Commission of	115	227	233	239	245	251
Corrections and Community Supervision, Department of	402,050	492,131	473,178	462,538	459,720	459,720
<i>DOCCS</i>	402,050	492,131	473,178	462,538	459,720	459,720
Criminal Justice Services, Division of	5,307	8,932	9,126	9,992	10,188	10,387
Homeland Security and Emergency Services, Division of	11,769	13,713	14,014	14,317	14,627	14,944
Indigent Legal Services, Office of	241	860	875	892	909	927
Judicial Conduct, Commission on	1,656	1,757	1,757	1,757	1,757	1,757
Judicial Nomination, Commission on	0	30	30	30	30	30
Judicial Screening Committees, New York State	1	38	38	38	38	38
Military and Naval Affairs, Division of	8,737	13,220	13,470	13,723	13,911	14,104
Prosecutorial Conduct, Commission on	0	400	400	400	400	400
State Police, Division of	66,446	94,244	87,251	88,616	90,014	91,444
Statewide Financial System	17,774	19,376	19,376	19,376	19,851	20,341
Victim Services, Office of	271	2,717	2,716	2,716	2,725	2,725
Functional Total	514,367	647,645	622,464	614,634	614,415	617,068
HIGHER EDUCATION						
Higher Education Services Corporation, New York State	6,926	19,126	19,122	13,310	7,500	7,725
State University of New York	2,301,953	2,250,968	2,258,355	2,266,021	2,305,831	2,345,680
Functional Total	2,308,879	2,270,094	2,277,477	2,279,331	2,313,331	2,353,405
EDUCATION						
Arts, Council on the	1,470	1,857	1,893	1,929	1,967	1,967
Education, Department of	46,232	61,471	62,603	64,015	65,481	65,481
<i>All Other</i>	46,232	61,471	62,603	64,015	65,481	65,481
Functional Total	47,702	63,328	64,496	65,944	67,448	67,448
GENERAL GOVERNMENT						

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

	FY 2022 Actuals	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
Budget, Division of the	(15,572)	3,243	2,705	2,705	2,705	2,705
Civil Service, Department of	1	1,851	1,922	1,970	2,018	2,068
Deferred Compensation Board	(30)	176	180	184	190	193
Elections, State Board of	3,652	11,581	6,227	6,391	6,561	6,736
Employee Relations, Office of	567	211	217	222	228	233
Ethics and Lobbying, Independent Commission on	749	1,057	1,057	1,057	1,057	1,057
Gaming Commission, New York State	13,525	31,290	24,323	24,324	24,324	24,324
General Services, Office of	53,602	53,168	53,635	49,910	51,087	52,292
Information Technology Services, Office of	280,081	282,836	305,293	305,293	312,740	320,410
Inspector General, Office of the	1,050	1,398	1,430	1,464	1,500	1,537
Labor Management Committees	16,511	28,660	29,444	30,171	30,776	31,394
Prevention of Domestic Violence, Office for	78	195	195	195	199	199
Public Employment Relations Board	212	250	256	261	268	274
State, Department of	11,035	16,664	16,657	15,157	14,157	13,907
Tax Appeals, Division of	173	181	174	174	174	174
Taxation and Finance, Department of	47,413	73,590	68,890	68,891	69,980	69,980
Veterans' Services, Division of	221	374	398	422	427	431
Welfare Inspector General, Office of	4	109	109	109	109	109
Workers' Compensation Board	56,918	59,838	61,183	62,670	64,218	65,805
Functional Total	470,190	566,672	574,295	571,570	582,718	593,828
ELECTED OFFICIALS						
Audit and Control, Department of	25,442	35,233	35,952	36,738	37,558	38,398
Executive Chamber	2,984	3,323	3,323	3,323	3,323	3,323
Judiciary	281,095	335,900	335,900	335,900	335,900	335,900
Law, Department of	51,149	58,709	59,027	59,403	59,792	60,192
Legislature	53,868	57,167	57,167	57,167	57,167	57,167
Lieutenant Governor, Office of the	87	67	67	67	67	67
Functional Total	414,625	490,399	491,436	492,598	493,807	495,047
LOCAL GOVERNMENT ASSISTANCE						
Aid and Incentives for Municipalities	1	0	0	0	0	0
Functional Total	1	0	0	0	0	0
ALL OTHER CATEGORIES						
Long-Term Debt Service	14,157	45,497	46,270	46,270	46,270	46,270
Miscellaneous	53,675	(555,126)	1,888	201,945	201,961	201,978
Functional Total	67,832	(509,629)	48,158	248,215	248,231	248,248
TOTAL NON-PERSONAL SERVICE/INDIRECT COSTS SPENDING	6,592,460	5,382,495	5,577,418	5,781,922	6,100,802	6,184,106

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

	FY 2022 Actuals	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT						
Agriculture and Markets, Department of	1,103	2,302	2,296	2,296	2,296	2,296
Alcoholic Beverage Control, Division of	1,298	12,297	10,085	9,622	10,326	10,692
Economic Development, Department of	0	28	28	28	28	28
Financial Services, Department of	102,460	116,319	115,723	115,723	115,723	115,723
Olympic Regional Development Authority	0	1,500	1,500	1,500	1,500	1,500
Public Service Department	29,460	32,209	32,911	32,936	33,485	34,658
Functional Total	134,321	164,655	162,543	162,105	163,358	164,897
PARKS AND THE ENVIRONMENT						
Environmental Conservation, Department of	48,764	47,823	46,972	46,972	46,972	46,972
Parks, Recreation and Historic Preservation, Office of	3,864	5,142	5,077	5,277	5,277	5,277
Functional Total	52,628	52,965	52,049	52,249	52,249	52,249
TRANSPORTATION						
Motor Vehicles, Department of	21,897	27,819	27,333	27,333	27,333	27,333
Transportation, Department of	1,069	2,160	2,193	2,230	2,230	2,230
Functional Total	22,966	29,979	29,526	29,563	29,563	29,563
HEALTH						
Health, Department of	33,877	46,605	47,791	47,677	47,778	47,845
<i>Medicaid Administration</i>	606	1	1	1	1	1
<i>Public Health</i>	33,271	46,604	47,790	47,676	47,777	47,844
Functional Total	33,877	46,605	47,791	47,677	47,778	47,845
SOCIAL WELFARE						
Children and Family Services, Office of	2,071	2,357	2,366	2,446	2,527	2,613
<i>OCFS</i>	2,071	2,357	2,366	2,446	2,527	2,613
Housing and Community Renewal, Division of	20,606	27,538	27,455	27,465	27,472	27,244
Labor, Department of	19,539	27,412	27,352	27,371	27,384	27,393
Temporary and Disability Assistance, Office of	0	128	128	128	128	128
<i>All Other</i>	0	128	128	128	128	128
Functional Total	42,216	57,435	57,301	57,410	57,511	57,378
MENTAL HYGIENE						
Addiction Services and Supports, Office of	0	0	509	817	828	840
<i>OASAS</i>	0	0	509	817	828	840
Justice Center	768	0	0	0	0	0
Mental Health, Office of	0	0	233	388	393	398
<i>OMH</i>	0	0	233	388	393	398
Functional Total	768	0	742	1,205	1,221	1,238
PUBLIC PROTECTION/CRIMINAL JUSTICE						
Corrections and Community Supervision, Department of	123	657	635	637	639	642
<i>DOCCS</i>	123	657	635	637	639	642
Criminal Justice Services, Division of	0	1	0	0	0	0
Homeland Security and Emergency Services, Division of	430	1,011	873	876	879	882
Indigent Legal Services, Office of	1,716	2,422	2,433	2,506	2,554	2,603
Military and Naval Affairs, Division of	0	10	10	10	10	10
State Police, Division of	20,519	29,536	29,523	29,523	29,523	29,523
Victim Services, Office of	1,681	1,710	1,683	1,683	1,683	1,683
Functional Total	24,469	35,347	35,157	35,235	35,288	35,343
HIGHER EDUCATION						
Higher Education Services Corporation, New York State	5,760	6,884	6,819	3,409	0	0
State University of New York	511,495	563,862	571,265	585,020	599,292	613,748
Functional Total	517,255	570,746	578,084	588,429	599,292	613,748
EDUCATION						
Education, Department of	39,025	44,573	45,132	46,782	48,300	49,000
<i>All Other</i>	39,025	44,573	45,132	46,782	48,300	49,000
Functional Total	39,025	44,573	45,132	46,782	48,300	49,000
GENERAL GOVERNMENT						
Budget, Division of the	842	1,320	1,300	1,300	1,300	1,300
Civil Service, Department of	20	246	251	256	261	266
Deferred Compensation Board	279	256	261	266	272	277
Employee Relations, Office of	0	4	0	0	0	0
Gaming Commission, New York State	16,162	20,464	20,256	20,256	20,256	20,256
General Services, Office of	2,799	2,710	2,726	2,780	2,836	2,893
Labor Management Committees	1,680	5,100	5,202	5,306	5,412	5,520
State, Department of	10,680	19,127	18,964	18,964	18,964	18,964
Taxation and Finance, Department of	22,320	21,587	21,577	21,577	21,577	21,577
Veterans' Services, Division of	0	5	5	5	5	5
Workers' Compensation Board	55,102	55,874	55,987	58,017	60,133	62,329
Functional Total	109,884	126,693	126,529	128,727	131,016	133,387
ELECTED OFFICIALS						
Audit and Control, Department of	1,739	2,384	2,337	2,422	2,510	2,602
Judiciary	1,004,372	828,114	866,851	866,959	877,559	884,959
Law, Department of	21,048	25,719	25,340	25,804	26,288	26,789
Functional Total	1,027,159	856,217	894,528	895,185	906,357	914,350

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

	<u>FY 2022 Actuals</u>	<u>FY 2023 Projected</u>	<u>FY 2024 Projected</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Projected</u>	<u>FY 2027 Projected</u>
ALL OTHER CATEGORIES						
General State Charges	8,014,508	7,862,606	8,554,366	9,748,786	11,047,270	12,432,668
Miscellaneous	<u>5,674</u>	<u>1,414</u>	<u>1,407</u>	<u>1,429</u>	<u>1,453</u>	<u>1,478</u>
Functional Total	<u>8,020,182</u>	<u>7,864,020</u>	<u>8,555,773</u>	<u>9,750,215</u>	<u>11,048,723</u>	<u>12,434,146</u>
TOTAL GENERAL STATE CHARGES SPENDING	<u>10,024,750</u>	<u>9,849,235</u>	<u>10,585,155</u>	<u>11,794,782</u>	<u>13,120,656</u>	<u>14,533,144</u>

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

	FY 2022 Actuals	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT						
Agriculture and Markets, Department of	7,676	53,532	19,284	9,934	9,934	9,934
Economic Development Capital	1,603	8,000	8,000	8,000	8,000	8,000
Economic Development, Department of	14,745	8,400	7,700	7,900	7,900	7,900
Empire State Development Corporation	741,833	2,264,361	2,609,555	2,203,004	1,772,509	1,781,638
Energy Research and Development Authority, New York State	14,148	24,460	29,030	31,754	30,563	33,313
Lake Ontario Resiliency/Economic Development	42,496	10,000	0	0	0	0
Olympic Regional Development Authority	129,268	63,300	33,300	33,300	33,300	15,800
Power Authority, New York	3,428	2,100	4,300	2,000	2,000	2,000
Regional Economic Development Program	807	447	0	0	0	0
Strategic Investment Program	330	2,000	2,000	2,000	2,000	2,000
Functional Total	956,334	2,436,600	2,713,169	2,297,892	1,866,206	1,860,585
PARKS AND THE ENVIRONMENT						
Adirondack Park Agency	0	6,000	15,000	0	0	0
Environmental Conservation, Department of	985,891	1,335,559	1,907,204	1,639,151	1,602,151	1,654,627
Hudson River Park Trust	6,621	30,000	10,000	10,000	5,633	0
Parks, Recreation and Historic Preservation, Office of	166,201	266,397	245,397	243,897	243,897	233,897
Functional Total	1,158,713	1,637,956	2,177,601	1,893,048	1,851,681	1,888,524
TRANSPORTATION						
Metropolitan Transportation Authority	2,870,000	0	1,165,464	921,464	1,006,464	1,183,730
Motor Vehicles, Department of	306,032	328,271	324,538	324,538	324,538	324,538
Transportation, Department of	4,901,736	6,396,660	7,324,114	7,468,188	7,317,924	7,349,891
Functional Total	8,077,768	6,724,931	8,814,116	8,714,190	8,648,926	8,858,159
HEALTH						
Health, Department of	788,769	1,013,870	1,154,400	1,086,846	890,008	679,960
<i>Public Health</i>	788,769	1,013,870	1,154,400	1,086,846	890,008	679,960
Functional Total	788,769	1,013,870	1,154,400	1,086,846	890,008	679,960
SOCIAL WELFARE						
Children and Family Services, Office of	16,192	23,268	35,775	36,195	36,254	36,317
<i>OCFS</i>	16,192	23,268	35,775	36,195	36,254	36,317
Housing and Community Renewal, Division of	605,344	1,378,308	1,528,500	1,496,000	1,066,052	947,389
Nonprofit Infrastructure Capital Investment Program	7,626	35,000	32,660	10,000	0	0
Temporary and Disability Assistance, Office of	74,781	101,166	102,741	115,341	121,641	121,641
<i>All Other</i>	74,781	101,166	102,741	115,341	121,641	121,641
Functional Total	703,943	1,537,742	1,699,676	1,657,536	1,223,947	1,105,347
MENTAL HYGIENE						
Addiction Services and Supports, Office of	44,593	104,631	121,454	116,872	110,745	105,760
<i>OASAS</i>	44,593	104,631	121,454	116,872	110,745	105,760
Mental Health, Office of	242,587	424,500	396,266	452,908	448,141	427,047
<i>OMH</i>	242,587	424,500	396,266	452,908	448,141	427,047
People with Developmental Disabilities, Office for	99,114	168,880	133,868	135,523	125,518	137,556
<i>OPWDD</i>	99,114	168,880	133,868	135,523	125,518	137,556
Functional Total	386,294	698,011	651,588	705,303	684,404	670,363
PUBLIC PROTECTION/CRIMINAL JUSTICE						
Corrections and Community Supervision, Department of	358,582	350,714	354,921	354,964	315,008	315,052
<i>DOCCS</i>	358,582	350,714	354,921	354,964	315,008	315,052
Criminal Justice Services, Division of	0	47,750	69,500	31,750	7,000	4,000
Homeland Security and Emergency Services, Division of	9,732	52,266	47,071	52,657	47,908	41,093
Military and Naval Affairs, Division of	238,523	20,403	81,307	66,990	69,129	57,537
State Police, Division of	41,200	53,822	42,352	42,352	42,352	44,943
Victim Services, Office of	1,474	4,026	0	0	0	0
Functional Total	649,511	528,981	595,151	548,713	481,397	462,625
HIGHER EDUCATION						
City University of New York	348,029	382,566	555,919	632,800	612,234	518,565
Higher Education Facilities Capital Matching Grants Program	21,198	19,150	27,150	21,650	15,150	10,150
State University Construction Fund	981	0	0	0	0	0
State University of New York	804,289	1,090,318	1,257,251	1,336,976	1,274,024	1,203,495
Functional Total	1,174,497	1,492,034	1,840,320	1,991,426	1,901,408	1,732,210
EDUCATION						
Arts, Council on the	0	5,000	5,000	0	0	0
Education, Department of	211,789	537,499	607,374	484,763	302,541	151,601
<i>School Aid</i>	174,438	385,000	385,000	315,000	210,000	80,000
<i>All Other</i>	37,351	152,499	222,374	169,763	92,541	71,601
Functional Total	211,789	542,499	612,374	484,763	302,541	151,601
GENERAL GOVERNMENT						
Elections, State Board of	2,395	18,200	6,030	5,171	0	0
General Services, Office of	225,491	305,827	251,711	207,119	186,089	195,878
Information Technology Services, Office of	94,398	192,378	193,474	132,116	105,700	105,700
Public Employment Relations Board	0	2,500	0	0	0	0
State, Department of	10,297	89,000	93,709	121,513	139,866	130,774
Veterans' Services, Division of	0	2,000	2,000	1,000	1,000	1,000
Workers' Compensation Board	4,210	3,600	3,700	13,000	13,900	11,083
Functional Total	336,791	613,505	550,624	479,919	446,555	444,435

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

	<u>FY 2022 Actuals</u>	<u>FY 2023 Projected</u>	<u>FY 2024 Projected</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Projected</u>	<u>FY 2027 Projected</u>
ELECTED OFFICIALS						
Audit and Control, Department of	2,185	10,850	13,410	6,746	3,246	2,960
Judiciary	17,482	26,700	119	0	0	0
Law, Department of	<u>1,092</u>	<u>4,470</u>	<u>3,000</u>	<u>1,500</u>	<u>0</u>	<u>0</u>
Functional Total	<u>20,759</u>	<u>42,020</u>	<u>16,529</u>	<u>8,246</u>	<u>3,246</u>	<u>2,960</u>
ALL OTHER CATEGORIES						
Arts and Cultural Facilities Improvement	3,489	25,000	35,000	5,000	0	0
Community Resiliency, Economic Sustainability and Technology	0	5,000	25,000	25,000	30,000	50,000
Local Community Assistance Program	0	2,000	5,000	10,000	10,000	15,000
Miscellaneous	109,661	(893,397)	(897,544)	(798,369)	(798,485)	(798,497)
Special Infrastructure Account	<u>126,063</u>	<u>466,811</u>	<u>1,394,424</u>	<u>221,250</u>	<u>134,326</u>	<u>57,072</u>
Functional Total	<u>239,213</u>	<u>(394,586)</u>	<u>561,880</u>	<u>(537,119)</u>	<u>(624,159)</u>	<u>(676,425)</u>
TOTAL CAPITAL PROJECTS FUNDS SPENDING	<u>14,704,381</u>	<u>16,873,563</u>	<u>21,387,428</u>	<u>19,330,763</u>	<u>17,676,160</u>	<u>17,180,344</u>

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

	FY 2022 Actuals	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT						
Agriculture and Markets, Department of	96,523	161,803	119,341	110,589	110,819	111,052
Local Assistance	32,879	45,077	35,276	35,276	35,276	35,276
State Operations	52,734	58,676	60,269	60,867	61,097	61,330
Personal Service	38,294	41,921	43,689	44,334	44,498	44,664
Non-Personal Service/Indirect Costs	14,440	16,755	16,580	16,533	16,599	16,666
General State Charges	3,234	4,518	4,512	4,512	4,512	4,512
Capital Projects	7,676	53,532	19,284	9,934	9,934	9,934
Alcoholic Beverage Control, Division of	18,083	130,532	49,489	31,878	63,909	125,520
Local Assistance	0	50,000	(8,891)	(25,007)	1,709	60,006
State Operations	15,178	68,235	48,295	47,263	51,874	54,822
Personal Service	11,339	29,974	27,781	27,622	29,373	30,568
Non-Personal Service/Indirect Costs	3,839	38,261	20,514	19,641	22,501	24,254
General State Charges	2,905	12,297	10,085	9,622	10,326	10,692
Economic Development Capital	1,603	8,000	8,000	8,000	8,000	8,000
Local Assistance	1,603	8,000	8,000	8,000	8,000	8,000
Economic Development, Department of	143,094	375,960	311,204	83,324	83,324	83,324
Local Assistance	68,697	346,013	282,999	60,499	60,499	60,499
State Operations	73,998	26,519	24,377	19,297	19,297	19,297
Personal Service	12,626	15,391	15,329	14,769	14,769	14,769
Non-Personal Service/Indirect Costs	61,372	11,128	9,048	4,528	4,528	4,528
General State Charges	399	28	28	28	28	28
Capital Projects	0	3,400	3,800	3,500	3,500	3,500
Empire State Development Corporation	1,447,153	2,655,156	2,814,155	2,342,104	1,906,609	1,915,738
Local Assistance	1,414,390	933,358	1,033,690	849,288	1,073,288	1,187,912
Capital Projects	32,763	1,721,798	1,780,465	1,492,816	833,321	727,826
Energy Research and Development Authority, New York State	14,148	24,460	29,030	31,754	30,563	33,313
Capital Projects	14,148	24,460	29,030	31,754	30,563	33,313
Financial Services, Department of	394,356	410,323	408,515	408,515	408,515	408,515
Local Assistance	68,871	75,122	74,872	74,872	74,872	74,872
State Operations	223,025	218,882	217,920	217,920	217,920	217,920
Personal Service	166,925	162,137	161,204	161,204	161,204	161,204
Non-Personal Service/Indirect Costs	56,100	56,745	56,716	56,716	56,716	56,716
General State Charges	102,460	116,319	115,723	115,723	115,723	115,723
Lake Ontario Resiliency/Economic Development	42,496	10,000	0	0	0	0
Local Assistance	32,120	0	0	0	0	0
Capital Projects	10,376	10,000	0	0	0	0
Olympic Regional Development Authority	141,721	126,354	46,354	46,354	46,354	28,854
Local Assistance	0	50,000	0	0	0	0
State Operations	12,453	11,554	11,554	11,554	11,554	11,554
Personal Service	7,125	5,338	5,338	5,338	5,338	5,338
Non-Personal Service/Indirect Costs	5,328	6,216	6,216	6,216	6,216	6,216
General State Charges	0	1,500	1,500	1,500	1,500	1,500
Capital Projects	129,268	63,300	33,300	33,300	33,300	15,800
Power Authority, New York	3,428	2,100	4,300	2,000	2,000	2,000
Local Assistance	2,302	0	0	0	0	0
Capital Projects	1,126	2,100	4,300	2,000	2,000	2,000
Public Service Department	91,126	340,290	93,104	94,131	95,706	98,571
Local Assistance	877	250,160	134	131	133	133
State Operations	60,045	57,140	59,278	60,283	61,307	62,999
Personal Service	48,781	48,405	50,442	51,376	52,329	53,300
Non-Personal Service/Indirect Costs	11,264	8,735	8,836	8,907	8,978	9,699
General State Charges	30,204	32,990	33,692	33,717	34,266	35,439
Regional Economic Development Program	807	447	0	0	0	0
Local Assistance	807	0	0	0	0	0
Capital Projects	0	447	0	0	0	0
Strategic Investment Program	330	2,000	2,000	2,000	2,000	2,000
Local Assistance	330	0	0	0	0	0
Capital Projects	0	2,000	2,000	2,000	2,000	2,000
Functional Total	2,394,868	4,247,425	3,885,492	3,160,649	2,757,799	2,816,887
PARKS AND THE ENVIRONMENT						
Adirondack Park Agency	4,670	12,048	20,866	5,963	6,061	6,162
State Operations	4,646	6,048	5,866	5,963	6,061	6,162
Personal Service	4,183	4,772	4,835	4,925	5,016	5,110
Non-Personal Service/Indirect Costs	463	1,276	1,031	1,038	1,045	1,052
General State Charges	24	0	0	0	0	0
Capital Projects	0	6,000	15,000	0	0	0
Environmental Conservation, Department of	1,342,572	1,694,819	2,265,141	1,997,186	1,963,338	2,015,454
Local Assistance	453,310	505,643	472,983	472,983	466,983	466,983
State Operations	286,611	290,047	290,235	290,333	293,485	293,125
Personal Service	237,771	228,655	223,700	226,467	229,287	228,927
Non-Personal Service/Indirect Costs	48,840	61,392	66,535	63,866	64,198	64,198
General State Charges	64,007	66,575	65,724	65,724	65,724	65,724
Capital Projects	538,644	832,554	1,436,199	1,168,146	1,137,146	1,189,622

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

	FY 2022 Actuals	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
Hudson River Park Trust	6,621	30,000	10,000	10,000	5,633	0
Capital Projects	6,621	30,000	10,000	10,000	5,633	0
Parks, Recreation and Historic Preservation, Office of	363,871	487,196	461,629	463,633	466,999	460,431
Local Assistance	7,618	9,395	6,020	6,020	6,020	6,020
State Operations	185,969	206,238	205,111	208,415	211,781	215,213
Personal Service	145,846	166,102	164,631	167,575	170,577	173,641
Non-Personal Service/Indirect Costs	40,123	40,136	40,480	40,840	41,204	41,572
General State Charges	5,329	5,166	5,101	5,301	5,301	5,301
Capital Projects	164,955	266,397	245,397	243,897	243,897	233,897
Functional Total	1,717,734	2,224,063	2,757,636	2,476,782	2,442,031	2,482,047
TRANSPORTATION						
Metropolitan Transportation Authority	2,870,000	0	1,165,464	921,464	1,006,464	1,183,730
Local Assistance	2,870,000	0	1,165,464	921,464	1,006,464	1,183,730
Motor Vehicles, Department of	427,066	450,727	458,179	458,179	458,179	458,179
Local Assistance	14,605	17,625	17,625	17,625	17,625	17,625
State Operations	81,406	76,206	87,877	87,877	87,877	87,877
Personal Service	49,656	54,661	53,763	53,763	53,763	53,763
Non-Personal Service/Indirect Costs	31,750	21,545	34,114	34,114	34,114	34,114
General State Charges	25,023	28,625	28,139	28,139	28,139	28,139
Capital Projects	306,032	328,271	324,538	324,538	324,538	324,538
Transportation, Department of	9,091,443	11,426,066	12,590,559	12,736,339	12,598,378	12,642,852
Local Assistance	5,164,257	6,082,545	6,396,220	6,466,449	6,518,774	6,550,103
State Operations	348,056	379,926	365,020	365,059	375,497	386,227
Personal Service	176,467	187,742	172,836	172,875	178,042	183,362
Non-Personal Service/Indirect Costs	171,589	192,184	192,184	192,184	197,455	202,865
General State Charges	19,897	8,368	8,483	8,605	8,909	9,109
Capital Projects	3,559,233	4,955,227	5,820,836	5,896,226	5,695,198	5,697,413
Functional Total	12,388,509	11,876,793	14,214,202	14,115,982	14,063,021	14,284,761
HEALTH						
Aging, Office for the	255,274	286,978	279,948	285,466	291,068	296,807
Local Assistance	246,558	270,961	265,200	270,716	276,316	282,055
State Operations	8,493	16,017	14,748	14,750	14,752	14,752
Personal Service	7,234	11,535	10,264	10,264	10,264	10,264
Non-Personal Service/Indirect Costs	1,259	4,482	4,484	4,486	4,488	4,488
General State Charges	223	0	0	0	0	0
Health, Department of	82,797,433	90,845,887	89,060,336	90,964,743	95,659,445	99,111,281
Medical Assistance	68,771,678	77,024,866	74,626,615	76,197,948	80,483,443	83,515,731
Local Assistance	68,771,678	77,024,866	74,626,615	76,197,948	80,483,443	83,515,731
Essential Plan	5,552,380	5,983,536	6,428,896	6,779,066	7,291,957	7,830,541
Local Assistance	5,489,030	5,908,412	6,338,105	6,687,588	7,191,633	7,728,463
State Operations	63,350	75,124	90,791	91,478	100,324	102,078
Personal Service	3,482	4,505	5,324	5,452	5,702	5,852
Non-Personal Service/Indirect Costs	59,868	70,619	85,467	86,026	94,622	96,226
Medicaid Administration	1,557,974	1,593,709	1,621,792	1,625,657	1,667,188	1,705,577
Local Assistance	976,953	809,151	782,787	782,787	782,787	782,787
State Operations	578,608	776,015	830,122	833,711	875,242	913,631
Personal Service	80,864	97,168	109,078	108,949	109,264	109,857
Non-Personal Service/Indirect Costs	497,744	678,847	721,044	724,762	765,978	803,774
General State Charges	2,413	8,543	8,883	9,159	9,159	9,159
Public Health	6,915,401	6,243,776	6,383,033	6,362,072	6,216,857	6,059,432
Local Assistance	4,544,694	5,092,202	5,414,209	5,401,193	5,247,616	5,104,115
State Operations	2,177,244	953,611	769,593	763,090	771,513	772,589
Personal Service	301,668	329,553	340,922	340,952	341,133	341,231
Non-Personal Service/Indirect Costs	1,875,576	624,058	428,671	422,138	430,380	431,358
General State Charges	73,712	90,976	92,272	92,242	92,357	92,419
Capital Projects	119,751	106,987	106,959	105,547	105,371	90,309
Medicaid Inspector General, Office of the	48,884	49,584	49,673	49,807	49,949	49,949
State Operations	38,328	38,722	38,811	38,945	39,087	39,087
Personal Service	33,847	33,416	33,381	33,381	33,381	33,381
Non-Personal Service/Indirect Costs	4,481	5,306	5,430	5,564	5,706	5,706
General State Charges	10,556	10,862	10,862	10,862	10,862	10,862
Functional Total	83,101,591	91,182,449	89,389,957	91,300,016	96,000,462	99,458,037
SOCIAL WELFARE						
Children and Family Services, Office of	4,173,975	3,865,676	3,520,712	4,015,540	4,024,707	4,028,682
OCFS	4,122,035	3,791,439	3,446,475	3,941,303	3,950,470	3,954,445
Local Assistance	3,779,218	3,309,628	2,951,780	3,437,780	3,438,780	3,438,780
State Operations	306,277	434,780	435,220	442,828	450,116	453,176
Personal Service	160,135	271,261	267,888	272,246	276,110	280,015
Non-Personal Service/Indirect Costs	146,142	163,519	167,332	170,582	174,006	173,161
General State Charges	20,348	23,763	23,700	24,500	25,320	26,172
Capital Projects	16,192	23,268	35,775	36,195	36,254	36,317

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

	FY 2022 Actuals	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
OCFS - Other	51,940	74,237	74,237	74,237	74,237	74,237
Local Assistance	51,940	74,237	74,237	74,237	74,237	74,237
Housing and Community Renewal, Division of	852,761	2,138,947	1,738,064	1,706,292	1,276,376	1,157,380
Local Assistance	765,792	2,022,558	1,621,423	1,589,612	1,159,664	1,041,001
State Operations	62,822	80,254	80,587	80,611	80,634	80,634
Personal Service	48,055	54,589	54,925	54,945	54,967	54,967
Non-Personal Service/Indirect Costs	14,767	25,665	25,662	25,666	25,667	25,667
General State Charges	24,147	33,135	33,054	33,069	33,078	32,745
Capital Projects	0	3,000	3,000	3,000	3,000	3,000
Human Rights, Division of	15,082	17,691	17,595	17,604	17,613	17,613
State Operations	15,082	17,691	17,595	17,604	17,613	17,613
Personal Service	12,707	15,323	15,227	15,236	15,245	15,245
Non-Personal Service/Indirect Costs	2,375	2,368	2,368	2,368	2,368	2,368
Labor, Department of	2,925,587	740,024	620,024	620,347	620,613	620,875
Local Assistance	2,220,509	266,815	157,042	157,042	157,042	157,042
State Operations	551,437	325,797	315,571	315,743	315,907	316,062
Personal Service	250,831	216,116	215,036	215,189	215,348	215,503
Non-Personal Service/Indirect Costs	300,606	109,681	100,535	100,554	100,559	100,559
General State Charges	153,641	147,412	147,411	147,562	147,664	147,771
National and Community Service	12,107	17,746	18,052	18,424	18,785	18,718
Local Assistance	267	432	432	432	432	432
State Operations	11,840	17,042	17,379	17,747	18,105	18,034
Personal Service	801	785	795	807	819	831
Non-Personal Service/Indirect Costs	11,039	16,257	16,584	16,940	17,286	17,203
General State Charges	0	272	241	245	248	252
Nonprofit Infrastructure Capital Investment Program	7,626	35,000	32,660	10,000	0	0
Local Assistance	7,626	35,000	32,660	10,000	0	0
Temporary and Disability Assistance, Office of	7,206,667	7,273,733	5,971,954	5,707,580	5,703,169	5,751,121
Welfare Assistance	3,596,422	3,897,167	3,894,213	3,922,674	3,869,056	3,869,141
Local Assistance	3,596,422	3,897,167	3,894,213	3,922,674	3,869,056	3,869,141
All Other	3,610,245	3,376,566	2,077,741	1,784,906	1,834,113	1,881,980
Local Assistance	3,080,725	3,050,848	1,752,912	1,459,935	1,509,053	1,557,853
State Operations	465,469	273,330	272,441	272,583	272,672	272,739
Personal Service	166,029	149,416	149,022	149,091	149,161	149,234
Non-Personal Service/Indirect Costs	299,440	123,914	123,419	123,492	123,511	123,505
General State Charges	62,870	50,604	50,604	50,604	50,604	50,604
Capital Projects	1,181	1,784	1,784	1,784	1,784	784
Functional Total	15,193,805	14,088,817	11,919,061	12,095,787	11,661,263	11,594,389
MENTAL HYGIENE						
Addiction Services and Supports, Office of	625,078	1,130,462	931,436	937,363	937,656	965,263
OASAS	552,223	1,012,798	835,325	856,291	855,870	882,750
Local Assistance	505,012	926,113	746,816	773,396	776,305	802,342
State Operations	40,782	66,536	65,509	65,677	63,463	64,279
Personal Service	27,159	43,153	40,828	41,625	38,545	38,882
Non-Personal Service/Indirect Costs	13,623	23,383	24,681	24,052	24,918	25,397
General State Charges	893	0	509	817	828	840
Capital Projects	5,536	20,149	22,491	16,401	15,274	15,289
OASAS - Other	72,855	117,664	96,111	81,072	81,786	82,513
Local Assistance	21,325	64,125	42,825	27,125	27,125	27,125
State Operations	51,530	53,539	53,286	53,947	54,661	55,388
Personal Service	40,094	39,937	39,879	40,241	40,607	40,977
Non-Personal Service/Indirect Costs	11,436	13,602	13,407	13,706	14,054	14,411
Developmental Disabilities Planning Council	5,003	4,200	4,200	4,200	4,200	4,200
State Operations	4,511	3,415	3,415	3,415	3,415	3,415
Personal Service	845	1,266	1,266	1,266	1,266	1,266
Non-Personal Service/Indirect Costs	3,666	2,149	2,149	2,149	2,149	2,149
General State Charges	492	785	785	785	785	785
Justice Center	48,175	48,142	48,226	48,809	49,427	50,141
Local Assistance	649	649	649	649	649	649
State Operations	46,129	47,346	47,432	48,011	48,625	49,335
Personal Service	35,583	37,265	37,108	37,444	37,793	38,232
Non-Personal Service/Indirect Costs	10,546	10,081	10,324	10,567	10,832	11,103
General State Charges	1,397	147	145	149	153	157
Mental Health, Office of	3,259,122	4,199,915	4,131,905	4,263,594	4,338,875	4,395,908
OMH	1,872,057	2,543,100	2,554,588	2,689,970	2,735,957	2,762,924
Local Assistance	1,223,320	1,733,176	1,782,478	1,845,651	1,879,431	1,920,410
State Operations	443,541	456,456	442,913	450,825	457,794	464,871
Personal Service	346,375	380,870	377,751	382,039	386,362	390,728
Non-Personal Service/Indirect Costs	97,166	75,586	65,162	68,786	71,432	74,143
General State Charges	(8,519)	612	845	1,000	1,005	1,010
Capital Projects	213,715	352,856	328,352	392,494	397,727	376,633
OMH - Other	1,387,065	1,656,815	1,577,317	1,573,624	1,602,918	1,632,984
Local Assistance	313,905	460,357	412,114	388,791	396,811	405,232
State Operations	1,073,160	1,196,458	1,165,203	1,184,833	1,206,107	1,227,752

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

	FY 2022 Actuals	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
Personal Service	851,445	902,939	893,234	903,628	914,281	925,040
Non-Personal Service/Indirect Costs	221,715	293,519	271,969	281,205	291,826	302,712
People with Developmental Disabilities, Office for	4,306,429	4,571,815	5,809,614	4,671,673	4,658,212	4,826,702
OPWDD	532,219	603,150	576,120	597,175	597,470	620,008
Local Assistance	401,969	436,947	444,929	464,329	474,629	485,129
State Operations	25,041	1,202	1,202	1,202	1,202	1,202
Personal Service	12,646	0	0	0	0	0
Non-Personal Service/Indirect Costs	12,395	1,202	1,202	1,202	1,202	1,202
General State Charges	6,974	0	0	0	0	0
Capital Projects	98,235	165,001	129,989	131,644	121,639	133,677
OPWDD - Other	3,774,210	3,968,665	5,233,494	4,074,498	4,060,742	4,206,694
Local Assistance	2,411,600	2,366,778	3,736,625	2,560,646	2,529,587	2,657,987
State Operations	1,362,610	1,601,887	1,496,869	1,513,852	1,531,155	1,548,707
Personal Service	1,200,817	1,365,371	1,260,112	1,272,255	1,284,519	1,296,906
Non-Personal Service/Indirect Costs	161,793	236,516	236,757	241,597	246,636	251,801
Functional Total	8,243,807	9,954,534	10,925,381	9,925,639	9,988,370	10,242,214
PUBLIC PROTECTION/CRIMINAL JUSTICE						
Correction, Commission of	3,800	3,028	3,095	3,178	3,262	3,348
State Operations	3,433	3,028	3,095	3,178	3,262	3,348
Personal Service	3,314	2,801	2,862	2,939	3,017	3,097
Non-Personal Service/Indirect Costs	119	227	233	239	245	251
General State Charges	367	0	0	0	0	0
Corrections and Community Supervision, Department of	3,536,788	3,051,556	3,028,260	3,018,523	2,976,627	2,977,567
DOCCS	3,508,320	3,043,156	3,019,860	3,010,123	2,968,227	2,969,167
Local Assistance	23,834	8,956	8,956	8,956	8,956	8,956
State Operations	2,666,554	2,680,268	2,653,096	2,643,305	2,641,353	2,642,236
Personal Service	2,259,766	2,186,946	2,178,727	2,179,576	2,180,442	2,181,325
Non-Personal Service/Indirect Costs	406,788	493,322	474,369	463,729	460,911	460,911
General State Charges	459,350	3,218	2,887	2,898	2,910	2,923
Capital Projects	358,582	350,714	354,921	354,964	315,008	315,052
DOCCS - Other	28,468	8,400	8,400	8,400	8,400	8,400
Local Assistance	28,468	8,400	8,400	8,400	8,400	8,400
Criminal Justice Services, Division of	307,979	462,808	426,028	389,928	366,184	364,179
Local Assistance	242,070	366,096	306,884	306,884	306,884	306,884
State Operations	64,805	48,606	49,282	50,925	51,924	52,911
Personal Service	34,564	35,244	35,642	36,331	37,043	37,740
Non-Personal Service/Indirect Costs	30,241	13,362	13,640	14,594	14,881	15,171
General State Charges	1,104	356	362	369	376	384
Capital Projects	0	47,750	69,500	31,750	7,000	4,000
Homeland Security and Emergency Services, Division of	1,805,090	2,722,277	2,514,450	2,021,257	1,267,842	1,262,293
Local Assistance	1,680,156	2,637,642	2,405,284	1,904,570	1,155,330	1,156,017
State Operations	138,339	87,715	88,493	89,711	90,953	92,214
Personal Service	43,871	49,002	49,479	50,394	51,326	52,270
Non-Personal Service/Indirect Costs	94,468	38,713	39,014	39,317	39,627	39,944
General State Charges	11,689	8,011	7,873	7,876	7,879	7,882
Capital Projects	(25,094)	(11,091)	12,800	19,100	13,680	6,180
Indigent Legal Services, Office of	122,381	331,524	344,573	344,734	344,875	345,019
Local Assistance	117,660	324,284	337,296	337,296	337,296	337,296
State Operations	3,005	4,818	4,844	4,932	5,025	5,120
Personal Service	2,764	3,958	3,969	4,040	4,116	4,193
Non-Personal Service/Indirect Costs	241	860	875	892	909	927
General State Charges	1,716	2,422	2,433	2,506	2,554	2,603
Judicial Conduct, Commission on	6,159	7,293	7,189	7,189	7,189	7,189
State Operations	6,159	7,293	7,189	7,189	7,189	7,189
Personal Service	4,492	5,536	5,432	5,432	5,432	5,432
Non-Personal Service/Indirect Costs	1,667	1,757	1,757	1,757	1,757	1,757
Judicial Nomination, Commission on	0	30	30	30	30	30
State Operations	0	30	30	30	30	30
Non-Personal Service/Indirect Costs	0	30	30	30	30	30
Judicial Screening Committees, New York State	1	38	38	38	38	38
State Operations	1	38	38	38	38	38
Non-Personal Service/Indirect Costs	1	38	38	38	38	38
Military and Naval Affairs, Division of	294,521	151,834	213,991	201,151	204,727	194,606
Local Assistance	1,394	908	930	953	977	1,001
State Operations	44,985	123,082	124,313	125,767	127,180	128,627
Personal Service	38,007	93,636	94,222	95,018	95,829	96,658
Non-Personal Service/Indirect Costs	6,978	29,446	30,091	30,749	31,351	31,969
General State Charges	9,619	7,441	7,441	7,441	7,441	7,441
Capital Projects	238,523	20,403	81,307	66,990	69,129	57,537
Prosecutorial Conduct, Commission on	0	1,750	1,750	1,750	1,750	1,750
State Operations	0	1,750	1,750	1,750	1,750	1,750
Personal Service	0	1,350	1,350	1,350	1,350	1,350
Non-Personal Service/Indirect Costs	0	400	400	400	400	400
State Police, Division of	1,009,353	973,146	969,520	987,085	1,005,009	1,025,889

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

	FY 2022 Actuals	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
Local Assistance	705	0	0	0	0	0
State Operations	808,891	888,288	896,145	913,710	931,634	949,923
Personal Service	733,618	780,376	794,615	810,190	826,076	842,282
Non-Personal Service/Indirect Costs	75,273	107,912	101,530	103,520	105,558	107,641
General State Charges	158,557	31,036	31,023	31,023	31,023	31,023
Capital Projects	41,200	53,822	42,352	42,352	42,352	44,943
Statewide Financial System	31,858	31,972	31,970	31,997	32,734	33,492
State Operations	31,654	31,972	31,970	31,997	32,734	33,492
Personal Service	12,706	12,596	12,594	12,621	12,883	13,151
Non-Personal Service/Indirect Costs	18,948	19,376	19,376	19,376	19,851	20,341
General State Charges	204	0	0	0	0	0
Victim Services, Office of	177,543	155,386	148,317	148,317	133,989	133,989
Local Assistance	163,970	137,358	136,358	136,358	121,958	121,958
State Operations	9,838	11,842	9,826	9,826	9,898	9,898
Personal Service	7,847	7,491	6,191	6,191	6,254	6,254
Non-Personal Service/Indirect Costs	1,991	4,351	3,635	3,635	3,644	3,644
General State Charges	2,261	2,160	2,133	2,133	2,133	2,133
Capital Projects	1,474	4,026	0	0	0	0
Functional Total	7,295,473	7,892,642	7,689,211	7,155,177	6,344,256	6,349,389
HIGHER EDUCATION						
City University of New York	2,007,561	2,237,842	2,461,116	2,566,693	2,583,215	2,498,771
Local Assistance	1,659,532	1,853,276	1,903,197	1,931,893	1,968,981	1,978,206
State Operations	0	2,000	2,000	2,000	2,000	2,000
Non-Personal Service/Indirect Costs	0	2,000	2,000	2,000	2,000	2,000
Capital Projects	348,029	382,566	555,919	632,800	612,234	518,565
Higher Education Facilities Capital Matching Grants Program	21,198	19,150	27,150	21,650	15,150	10,150
Local Assistance	21,198	19,150	27,150	21,650	15,150	10,150
Higher Education Services Corporation, New York State	637,454	796,300	922,703	1,005,175	1,014,780	1,020,494
Local Assistance	612,595	752,189	878,775	971,296	990,946	996,251
State Operations	18,547	37,226	37,108	30,469	23,833	24,242
Personal Service	9,769	12,303	12,189	11,362	10,536	10,720
Non-Personal Service/Indirect Costs	8,778	24,923	24,919	19,107	13,297	13,522
General State Charges	6,312	6,885	6,820	3,410	1	1
State University Construction Fund	981	0	0	0	0	0
Capital Projects	981	0	0	0	0	0
State University of New York	9,101,331	9,385,282	9,313,972	9,451,123	9,481,429	9,505,361
Local Assistance	452,466	458,224	448,640	448,640	448,640	448,640
State Operations	7,333,022	7,272,827	7,036,765	7,080,436	7,159,422	7,239,427
Personal Service	4,219,824	4,403,529	4,438,080	4,474,085	4,513,261	4,553,417
Non-Personal Service/Indirect Costs	3,113,198	2,869,298	2,598,685	2,606,351	2,646,161	2,686,010
General State Charges	511,553	563,913	571,316	585,071	599,343	613,799
Capital Projects	804,290	1,090,318	1,257,251	1,336,976	1,274,024	1,203,495
Functional Total	11,768,525	12,438,574	12,724,941	13,044,641	13,094,574	13,034,776
EDUCATION						
Arts, Council on the	96,147	93,499	71,771	46,857	46,946	46,946
Local Assistance	91,859	88,583	66,833	41,833	41,833	41,833
State Operations	4,288	4,916	4,938	5,024	5,113	5,113
Personal Service	2,678	2,959	2,945	2,995	3,046	3,046
Non-Personal Service/Indirect Costs	1,610	1,957	1,993	2,029	2,067	2,067
Education, Department of	39,449,309	44,821,262	47,640,510	46,977,408	45,809,590	47,256,065
School Aid	33,764,429	38,741,753	41,519,181	40,931,996	39,769,724	41,138,140
Local Assistance	33,764,342	38,741,753	41,519,181	40,931,996	39,769,724	41,138,140
State Operations	87	0	0	0	0	0
Non-Personal Service/Indirect Costs	87	0	0	0	0	0
School Aid – Other	88,525	140,000	140,000	140,000	140,000	140,000
Local Assistance	88,525	140,000	140,000	140,000	140,000	140,000
STAR Property Tax Relief	1,904,228	1,830,985	1,722,913	1,616,393	1,567,911	1,540,991
Local Assistance	1,904,228	1,830,985	1,722,913	1,616,393	1,567,911	1,540,991
Special Education Categorical Programs	2,221,067	2,309,593	2,420,425	2,431,937	2,508,500	2,585,364
Local Assistance	2,221,067	2,309,593	2,420,425	2,431,937	2,508,500	2,585,364
All Other	1,471,060	1,798,931	1,837,991	1,857,082	1,823,455	1,851,570
Local Assistance	1,043,606	1,269,887	1,321,230	1,343,755	1,364,489	1,407,844
State Operations	315,853	353,629	333,135	333,782	331,125	331,125
Personal Service	190,626	193,959	195,902	198,220	200,263	200,263
Non-Personal Service/Indirect Costs	125,227	159,670	137,233	135,562	130,862	130,862
General State Charges	98,553	100,573	101,132	102,782	104,300	105,000
Capital Projects	13,048	74,842	82,494	76,763	23,541	7,601
Functional Total	39,545,456	44,914,761	47,712,281	47,024,265	45,856,536	47,303,011
GENERAL GOVERNMENT						
Budget, Division of the	75,776	36,758	35,607	35,607	35,607	35,607
State Operations	74,934	35,438	34,307	34,307	34,307	34,307

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

	FY 2022 Actuals	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
Personal Service	26,807	32,195	31,602	31,602	31,602	31,602
Non-Personal Service/Indirect Costs	48,127	3,243	2,705	2,705	2,705	2,705
General State Charges	842	1,320	1,300	1,300	1,300	1,300
Civil Service, Department of	16,528	21,385	21,417	21,799	22,188	22,586
Local Assistance	15	300	300	300	300	300
State Operations	16,410	20,839	20,866	21,243	21,627	22,020
Personal Service	16,409	18,988	18,944	19,273	19,609	19,952
Non-Personal Service/Indirect Costs	1	1,851	1,922	1,970	2,018	2,068
General State Charges	103	246	251	256	261	266
Deferred Compensation Board	734	854	870	888	909	926
State Operations	455	598	609	622	637	649
Personal Service	485	422	429	438	447	456
Non-Personal Service/Indirect Costs	(30)	176	180	184	190	193
General State Charges	279	256	261	266	272	277
Elections, State Board of	25,419	51,723	44,371	48,999	39,329	59,841
Local Assistance	3,312	4,000	14,000	19,000	14,000	34,000
State Operations	19,171	29,101	23,919	24,391	24,876	25,372
Personal Service	7,561	13,032	13,101	13,297	13,496	13,698
Non-Personal Service/Indirect Costs	11,610	16,069	10,818	11,094	11,380	11,674
General State Charges	541	422	422	437	453	469
Capital Projects	2,395	18,200	6,030	5,171	0	0
Employee Relations, Office of	6,166	9,319	9,250	9,431	9,616	9,804
State Operations	6,166	9,315	9,250	9,431	9,616	9,804
Personal Service	5,550	9,104	9,033	9,209	9,388	9,571
Non-Personal Service/Indirect Costs	616	211	217	222	228	233
General State Charges	0	4	0	0	0	0
Ethics and Lobbying, Independent Commission on	5,570	7,830	7,731	7,731	7,731	7,731
State Operations	5,570	7,830	7,731	7,731	7,731	7,731
Personal Service	4,809	6,773	6,674	6,674	6,674	6,674
Non-Personal Service/Indirect Costs	761	1,057	1,057	1,057	1,057	1,057
Gaming Commission, New York State	151,626	355,013	205,638	205,641	205,641	205,641
Local Assistance	89,407	268,800	127,000	127,000	127,000	127,000
State Operations	46,057	65,749	58,382	58,385	58,385	58,385
Personal Service	32,453	34,459	34,059	34,061	34,061	34,061
Non-Personal Service/Indirect Costs	13,604	31,290	24,323	24,324	24,324	24,324
General State Charges	16,162	20,464	20,256	20,256	20,256	20,256
General Services, Office of	362,471	415,427	363,361	316,009	297,139	309,137
Local Assistance	0	250	250	250	250	250
State Operations	129,297	106,640	108,674	105,860	107,964	110,116
Personal Service	49,708	45,279	46,846	47,757	48,684	49,631
Non-Personal Service/Indirect Costs	79,589	61,361	61,828	58,103	59,280	60,485
General State Charges	7,683	2,710	2,726	2,780	2,836	2,893
Capital Projects	225,491	305,827	251,711	207,119	186,089	195,878
Information Technology Services, Office of	799,011	800,629	833,077	772,751	760,846	775,730
State Operations	689,446	608,251	639,603	640,635	655,146	670,030
Personal Service	303,425	325,415	334,310	335,342	342,406	349,620
Non-Personal Service/Indirect Costs	386,021	282,836	305,293	305,293	312,740	320,410
General State Charges	15,167	0	0	0	0	0
Capital Projects	94,398	192,378	193,474	132,116	105,700	105,700
Inspector General, Office of the	6,532	8,369	8,338	8,491	8,649	8,810
State Operations	6,042	8,369	8,338	8,491	8,649	8,810
Personal Service	4,987	6,971	6,908	7,027	7,149	7,273
Non-Personal Service/Indirect Costs	1,055	1,398	1,430	1,464	1,500	1,537
General State Charges	490	0	0	0	0	0
Labor Management Committees	25,021	39,360	40,355	41,300	42,127	42,972
State Operations	23,341	34,260	35,153	35,994	36,715	37,452
Personal Service	6,830	5,600	5,709	5,823	5,939	6,058
Non-Personal Service/Indirect Costs	16,511	28,660	29,444	30,171	30,776	31,394
General State Charges	1,680	5,100	5,202	5,306	5,412	5,520
Prevention of Domestic Violence, Office for	4,952	8,277	8,062	8,062	8,104	8,104
Local Assistance	2,880	6,112	5,912	5,912	5,912	5,912
State Operations	1,711	2,165	2,150	2,150	2,192	2,192
Personal Service	1,606	1,970	1,955	1,955	1,993	1,993
Non-Personal Service/Indirect Costs	105	195	195	195	199	199
General State Charges	361	0	0	0	0	0
Public Employment Relations Board	3,788	6,369	3,868	3,937	4,011	4,084
State Operations	3,788	3,869	3,868	3,937	4,011	4,084
Personal Service	3,576	3,619	3,612	3,676	3,743	3,810
Non-Personal Service/Indirect Costs	212	250	256	261	268	274
Capital Projects	0	2,500	0	0	0	0
State, Department of	185,261	265,385	254,447	280,751	298,104	288,762
Local Assistance	125,009	157,449	138,166	165,485	165,485	174,259
State Operations	46,165	63,997	63,477	61,977	60,977	60,727
Personal Service	33,621	43,287	42,774	42,774	42,774	42,774
Non-Personal Service/Indirect Costs	12,544	20,710	20,703	19,203	18,203	17,953
General State Charges	13,651	21,939	21,776	21,776	21,776	21,776
Capital Projects	436	22,000	31,028	31,513	49,866	32,000

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

	FY 2022 Actuals	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
Tax Appeals, Division of	2,899	3,058	3,040	3,040	3,040	3,040
State Operations	2,899	3,058	3,040	3,040	3,040	3,040
Personal Service	2,726	2,877	2,866	2,866	2,866	2,866
Non-Personal Service/Indirect Costs	173	181	174	174	174	174
Taxation and Finance, Department of	358,582	367,016	360,938	360,939	362,028	362,028
Local Assistance	6,295	6,776	6,776	6,776	6,776	6,776
State Operations	328,683	338,653	332,585	332,586	333,675	333,675
Personal Service	280,451	264,563	263,195	263,195	263,195	263,195
Non-Personal Service/Indirect Costs	48,232	74,090	69,390	69,391	70,480	70,480
General State Charges	23,604	21,587	21,577	21,577	21,577	21,577
Veterans' Services, Division of	16,771	21,088	20,523	19,675	19,802	19,884
Local Assistance	9,262	10,038	9,383	9,383	9,383	9,383
State Operations	7,096	8,508	8,604	8,742	8,823	8,902
Personal Service	6,586	7,436	7,494	7,595	7,658	7,721
Non-Personal Service/Indirect Costs	510	1,072	1,110	1,147	1,165	1,181
General State Charges	413	542	536	550	596	599
Capital Projects	0	2,000	2,000	1,000	1,000	1,000
Welfare Inspector General, Office of	636	796	794	808	822	836
State Operations	589	796	794	808	822	836
Personal Service	585	687	685	699	713	727
Non-Personal Service/Indirect Costs	4	109	109	109	109	109
General State Charges	47	0	0	0	0	0
Workers' Compensation Board	204,190	206,682	209,192	223,775	230,141	232,945
State Operations	144,878	147,208	149,505	152,758	156,108	159,533
Personal Service	87,960	87,370	88,322	90,088	91,890	93,728
Non-Personal Service/Indirect Costs	56,918	59,838	61,183	62,670	64,218	65,805
General State Charges	55,102	55,874	55,987	58,017	60,133	62,329
Capital Projects	4,210	3,600	3,700	13,000	13,900	11,083
Functional Total	2,251,933	2,625,338	2,430,879	2,369,634	2,355,834	2,398,468
ELECTED OFFICIALS						
Audit and Control, Department of	198,624	213,786	218,374	215,023	214,923	218,110
Local Assistance	32,025	32,025	32,025	32,025	32,025	32,025
State Operations	162,672	168,527	170,602	173,830	177,142	180,523
Personal Service	136,877	133,294	134,650	137,092	139,584	142,125
Non-Personal Service/Indirect Costs	25,795	35,233	35,952	36,738	37,558	38,398
General State Charges	1,742	2,384	2,337	2,422	2,510	2,602
Capital Projects	2,185	10,850	13,410	6,746	3,246	2,960
Executive Chamber	15,477	18,139	17,854	17,854	17,854	17,854
State Operations	15,477	18,139	17,854	17,854	17,854	17,854
Personal Service	12,493	14,816	14,531	14,531	14,531	14,531
Non-Personal Service/Indirect Costs	2,984	3,323	3,323	3,323	3,323	3,323
Judiciary	3,165,951	3,255,338	3,267,470	3,267,459	3,278,059	3,285,459
Local Assistance	173,342	277,800	277,800	277,800	277,800	277,800
State Operations	1,969,767	2,121,824	2,121,800	2,121,800	2,121,800	2,121,800
Personal Service	1,681,352	1,776,124	1,776,100	1,776,100	1,776,100	1,776,100
Non-Personal Service/Indirect Costs	288,415	345,700	345,700	345,700	345,700	345,700
General State Charges	1,005,360	829,014	867,751	867,859	878,459	885,859
Capital Projects	17,482	26,700	119	0	0	0
Law, Department of	259,928	293,708	291,747	293,547	295,428	298,888
State Operations	225,911	249,817	249,705	252,541	255,438	258,397
Personal Service	164,993	182,020	181,590	184,050	186,558	189,117
Non-Personal Service/Indirect Costs	60,918	67,797	68,115	68,491	68,880	69,280
General State Charges	32,925	39,421	39,042	39,506	39,990	40,491
Capital Projects	1,092	4,470	3,000	1,500	0	0
Legislature	230,412	260,606	260,601	260,601	260,601	260,601
State Operations	230,412	260,606	260,601	260,601	260,601	260,601
Personal Service	176,544	203,439	203,434	203,434	203,434	203,434
Non-Personal Service/Indirect Costs	53,868	57,167	57,167	57,167	57,167	57,167
Lieutenant Governor, Office of the	510	753	746	746	746	746
State Operations	510	753	746	746	746	746
Personal Service	423	686	679	679	679	679
Non-Personal Service/Indirect Costs	87	67	67	67	67	67
Functional Total	3,870,902	4,042,330	4,056,792	4,055,230	4,067,611	4,081,658
LOCAL GOVERNMENT ASSISTANCE						
Aid and Incentives for Municipalities	1,082,377	1,126,897	763,352	763,352	763,352	763,352
Local Assistance	1,082,376	1,126,897	763,352	763,352	763,352	763,352
State Operations	1	0	0	0	0	0
Non-Personal Service/Indirect Costs	1	0	0	0	0	0
County-Wide Shared Services Initiative	21,414	31,000	60,000	60,000	60,000	60,000
Local Assistance	21,414	31,000	60,000	60,000	60,000	60,000
Miscellaneous Financial Assistance	17,905	25,465	3,750	3,750	3,750	3,750
Local Assistance	17,905	25,465	3,750	3,750	3,750	3,750
Municipalities with VLT Facilities	28,885	28,885	28,885	28,885	28,885	28,885

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

	FY 2022 Actuals	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
Local Assistance	28,885	28,885	28,885	28,885	28,885	28,885
Small Government Assistance	217	218	218	218	218	218
Local Assistance	217	218	218	218	218	218
Functional Total	1,150,798	1,212,465	856,205	856,205	856,205	856,205
ALL OTHER CATEGORIES						
Arts and Cultural Facilities Improvement	3,489	25,000	35,000	5,000	0	0
Local Assistance	3,489	25,000	35,000	5,000	0	0
Community Resiliency, Economic Sustainability and Technology	0	5,000	25,000	25,000	30,000	50,000
Capital Projects	0	5,000	25,000	25,000	30,000	50,000
General State Charges	8,014,508	7,862,606	8,554,366	9,748,786	11,047,270	12,432,668
General State Charges	8,014,508	7,862,606	8,554,366	9,748,786	11,047,270	12,432,668
Local Community Assistance Program	0	2,000	5,000	10,000	10,000	15,000
Capital Projects	0	2,000	5,000	10,000	10,000	15,000
Long-Term Debt Service	12,628,080	7,657,291	4,950,754	4,516,549	5,683,886	5,712,866
State Operations	40,873	45,497	46,270	46,270	46,270	46,270
Non-Personal Service/Indirect Costs	40,873	45,497	46,270	46,270	46,270	46,270
Debt Service	12,587,207	7,611,794	4,904,484	4,470,279	5,637,616	5,666,596
Miscellaneous	(356,246)	(776,131)	(925,834)	(1,320,073)	(871,613)	(877,440)
Local Assistance	(430,302)	(1,043,445)	(954,188)	(1,257,262)	(832,146)	(832,023)
State Operations	55,472	562,553	352,748	362,224	385,660	379,697
Personal Service	1,839	317,679	150,860	160,279	183,699	177,719
Non-Personal Service/Indirect Costs	53,633	244,874	201,888	201,945	201,961	201,978
General State Charges	5,674	1,414	1,407	1,429	1,453	1,478
Capital Projects	12,910	(296,653)	(325,801)	(426,464)	(426,580)	(426,592)
Special Infrastructure Account	126,063	466,811	1,394,424	221,250	134,326	57,072
Local Assistance	112,670	270,000	1,256,275	114,625	33,305	33,305
Capital Projects	13,393	196,811	138,149	106,625	101,021	23,767
Functional Total	20,415,894	15,242,577	14,038,710	13,206,512	16,033,869	17,390,166
TOTAL ALL GOVERNMENTAL FUNDS SPENDING	209,339,295	221,942,768	222,600,748	220,786,519	225,521,831	232,292,008

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

	FY 2022 Actuals	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT						
Agriculture and Markets, Department of	96,523	161,803	119,341	110,589	110,819	111,052
Alcoholic Beverage Control, Division of	18,083	130,532	49,489	31,878	63,909	125,520
Economic Development Capital	1,603	8,000	8,000	8,000	8,000	8,000
Economic Development, Department of	143,094	375,960	311,204	83,324	83,324	83,324
Empire State Development Corporation	1,447,153	2,655,156	2,814,155	2,342,104	1,906,609	1,915,738
Energy Research and Development Authority, New York State	14,148	24,460	29,030	31,754	30,563	33,313
Financial Services, Department of	394,356	410,323	408,515	408,515	408,515	408,515
Lake Ontario Resiliency/Economic Development	42,496	10,000	0	0	0	0
Olympic Regional Development Authority	141,721	126,354	46,354	46,354	46,354	28,854
Power Authority, New York	3,428	2,100	4,300	2,000	2,000	2,000
Public Service Department	91,126	340,290	93,104	94,131	95,706	98,571
Regional Economic Development Program	807	447	0	0	0	0
Strategic Investment Program	330	2,000	2,000	2,000	2,000	2,000
Functional Total	2,394,868	4,247,425	3,885,492	3,160,649	2,757,799	2,816,887
PARKS AND THE ENVIRONMENT						
Adirondack Park Agency	4,670	12,048	20,866	5,963	6,061	6,162
Environmental Conservation, Department of	1,342,572	1,694,819	2,265,141	1,997,186	1,963,338	2,015,454
Hudson River Park Trust	6,621	30,000	10,000	10,000	5,633	0
Parks, Recreation and Historic Preservation, Office of	363,871	487,196	461,629	463,633	466,999	460,431
Functional Total	1,717,734	2,224,063	2,757,636	2,476,782	2,442,031	2,482,047
TRANSPORTATION						
Metropolitan Transportation Authority	2,870,000	0	1,165,464	921,464	1,006,464	1,183,730
Motor Vehicles, Department of	427,066	450,727	458,179	458,179	458,179	458,179
Transportation, Department of	9,091,443	11,426,066	12,590,559	12,736,339	12,598,378	12,642,852
Functional Total	12,388,509	11,876,793	14,214,202	14,115,982	14,063,021	14,284,761
HEALTH						
Aging, Office for the	255,274	286,978	279,948	285,466	291,068	296,807
Health, Department of	82,797,433	90,845,887	89,060,336	90,964,743	95,659,445	99,111,281
<i>Medical Assistance</i>	68,771,678	77,024,866	74,626,615	76,197,948	80,483,443	83,515,731
<i>Essential Plan</i>	5,552,380	5,983,536	6,428,896	6,779,066	7,291,957	7,830,541
<i>Medicaid Administration</i>	1,557,974	1,593,709	1,621,792	1,625,657	1,667,188	1,705,577
<i>Public Health</i>	6,915,401	6,243,776	6,383,033	6,362,072	6,216,857	6,059,432
Medicaid Inspector General, Office of the	48,884	49,584	49,673	49,807	49,949	49,949
Functional Total	83,101,591	91,182,449	89,389,957	91,300,016	96,000,462	99,458,037
SOCIAL WELFARE						
Children and Family Services, Office of	4,173,975	3,865,676	3,520,712	4,015,540	4,024,707	4,028,682
<i>OCFS</i>	4,122,035	3,791,439	3,446,475	3,941,303	3,950,470	3,954,445
<i>OCFS - Other</i>	51,940	74,237	74,237	74,237	74,237	74,237
Housing and Community Renewal, Division of	852,761	2,138,947	1,738,064	1,706,292	1,276,376	1,157,380
Human Rights, Division of	15,082	17,691	17,595	17,604	17,613	17,613
Labor, Department of	2,925,587	740,024	620,024	620,347	620,613	620,875
National and Community Service	12,107	17,746	18,052	18,424	18,785	18,718
Nonprofit Infrastructure Capital Investment Program	7,626	35,000	32,660	10,000	0	0
Temporary and Disability Assistance, Office of	7,206,667	7,273,733	5,971,954	5,707,580	5,703,169	5,751,121
<i>Welfare Assistance</i>	3,596,422	3,897,167	3,894,213	3,922,674	3,869,056	3,869,141
<i>All Other</i>	3,610,245	3,376,566	2,077,741	1,784,906	1,834,113	1,881,980
Functional Total	15,193,805	14,088,817	11,919,061	12,095,787	11,661,263	11,594,389
MENTAL HYGIENE						
Addiction Services and Supports, Office of	625,078	1,130,462	931,436	937,363	937,656	965,263
<i>OASAS</i>	552,223	1,012,798	835,325	856,291	855,870	882,750
<i>OASAS - Other</i>	72,855	117,664	96,111	81,072	81,786	82,513
Developmental Disabilities Planning Council	5,003	4,200	4,200	4,200	4,200	4,200
Justice Center	48,175	48,142	48,226	48,809	49,427	50,141
Mental Health, Office of	3,259,122	4,199,915	4,131,905	4,263,594	4,338,875	4,395,908
<i>OMH</i>	1,872,057	2,543,100	2,554,588	2,689,970	2,735,957	2,762,924
<i>OMH - Other</i>	1,387,065	1,656,815	1,577,317	1,573,624	1,602,918	1,632,984
People with Developmental Disabilities, Office for	4,306,429	4,571,815	5,809,614	4,671,673	4,658,212	4,826,702
<i>OPWDD</i>	532,219	603,150	576,120	597,175	597,470	620,008
<i>OPWDD - Other</i>	3,774,210	3,968,665	5,233,494	4,074,498	4,060,742	4,206,694
Functional Total	8,243,807	9,954,534	10,925,381	9,925,639	9,988,370	10,242,214
PUBLIC PROTECTION/CRIMINAL JUSTICE						
Correction, Commission of	3,800	3,028	3,095	3,178	3,262	3,348
Corrections and Community Supervision, Department of	3,536,788	3,051,556	3,028,260	3,018,523	2,976,627	2,977,567
<i>DOCCS</i>	3,508,320	3,043,156	3,019,860	3,010,123	2,968,227	2,969,167
<i>DOCCS - Other</i>	28,468	8,400	8,400	8,400	8,400	8,400

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

	FY 2022 Actuals	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
Criminal Justice Services, Division of	307,979	462,808	426,028	389,928	366,184	364,179
Homeland Security and Emergency Services, Division of	1,805,090	2,722,277	2,514,450	2,021,257	1,267,842	1,262,293
Indigent Legal Services, Office of	122,381	331,524	344,573	344,734	344,875	345,019
Judicial Conduct, Commission on	6,159	7,293	7,189	7,189	7,189	7,189
Judicial Nomination, Commission on	0	30	30	30	30	30
Judicial Screening Committees, New York State	1	38	38	38	38	38
Military and Naval Affairs, Division of	294,521	151,834	213,991	201,151	204,727	194,606
Prosecutorial Conduct, Commission on	0	1,750	1,750	1,750	1,750	1,750
State Police, Division of	1,009,353	973,146	969,520	987,085	1,005,009	1,025,889
Statewide Financial System	31,858	31,972	31,970	31,997	32,734	33,492
Victim Services, Office of	177,543	155,386	148,317	148,317	133,989	133,989
Functional Total	7,295,473	7,892,642	7,689,211	7,155,177	6,344,256	6,349,389
HIGHER EDUCATION						
City University of New York	2,007,561	2,237,842	2,461,116	2,566,693	2,583,215	2,498,771
Higher Education Facilities Capital Matching Grants Program	21,198	19,150	27,150	21,650	15,150	10,150
Higher Education Services Corporation, New York State	637,454	796,300	922,703	1,005,175	1,014,780	1,020,494
State University Construction Fund	981	0	0	0	0	0
State University of New York	9,101,329	9,385,282	9,313,972	9,451,123	9,481,429	9,505,361
Functional Total	11,768,523	12,438,574	12,724,941	13,044,641	13,094,574	13,034,776
EDUCATION						
Arts, Council on the	96,147	93,499	71,771	46,857	46,946	46,946
Education, Department of	39,449,309	44,821,262	47,640,510	46,977,408	45,809,590	47,256,065
<i>School Aid</i>	33,764,429	38,741,753	41,519,181	40,931,996	39,769,724	41,138,140
<i>School Aid – Other</i>	88,525	140,000	140,000	140,000	140,000	140,000
<i>STAR Property Tax Relief</i>	1,904,228	1,830,985	1,722,913	1,616,393	1,567,911	1,540,991
<i>Special Education Categorical Programs</i>	2,221,067	2,309,593	2,420,425	2,431,937	2,508,500	2,585,364
<i>All Other</i>	1,471,060	1,798,931	1,837,991	1,857,082	1,823,455	1,851,570
Functional Total	39,545,456	44,914,761	47,712,281	47,024,265	45,856,536	47,303,011
GENERAL GOVERNMENT						
Budget, Division of the	75,776	36,758	35,607	35,607	35,607	35,607
Civil Service, Department of	16,528	21,385	21,417	21,799	22,188	22,586
Deferred Compensation Board	734	854	870	888	909	926
Elections, State Board of	25,419	51,723	44,371	48,999	39,329	59,841
Employee Relations, Office of	6,166	9,319	9,250	9,431	9,616	9,804
Ethics and Lobbying, Independent Commission on	5,570	7,830	7,731	7,731	7,731	7,731
Gaming Commission, New York State	151,626	355,013	205,638	205,641	205,641	205,641
General Services, Office of	362,471	415,427	363,361	316,009	297,139	309,137
Information Technology Services, Office of	799,011	800,629	833,077	772,751	760,846	775,730
Inspector General, Office of the	6,532	8,369	8,338	8,491	8,649	8,810
Labor Management Committees	25,021	39,360	40,355	41,300	42,127	42,972
Prevention of Domestic Violence, Office for	4,952	8,277	8,062	8,062	8,104	8,104
Public Employment Relations Board	3,788	6,369	3,868	3,937	4,011	4,084
State, Department of	185,261	265,385	254,447	280,751	298,104	288,762
Tax Appeals, Division of	2,899	3,058	3,040	3,040	3,040	3,040
Taxation and Finance, Department of	358,582	367,016	360,938	360,939	362,028	362,028
Veterans' Services, Division of	16,771	21,088	20,523	19,675	19,802	19,884
Welfare Inspector General, Office of	636	796	794	808	822	836
Workers' Compensation Board	204,190	206,682	209,192	223,775	230,141	232,945
Functional Total	2,251,933	2,625,338	2,430,879	2,369,634	2,355,834	2,398,468
ELECTED OFFICIALS						
Audit and Control, Department of	198,624	213,786	218,374	215,023	214,923	218,110
Executive Chamber	15,477	18,139	17,854	17,854	17,854	17,854
Judiciary	3,165,952	3,255,338	3,267,470	3,267,459	3,278,059	3,285,459
Law, Department of	259,928	293,708	291,747	293,547	295,428	298,888
Legislature	230,412	260,606	260,601	260,601	260,601	260,601
Lieutenant Governor, Office of the	510	753	746	746	746	746
Functional Total	3,870,903	4,042,330	4,056,792	4,055,230	4,067,611	4,081,658
LOCAL GOVERNMENT ASSISTANCE						
Aid and Incentives for Municipalities	1,082,377	1,126,897	763,352	763,352	763,352	763,352
County-Wide Shared Services Initiative	21,414	31,000	60,000	60,000	60,000	60,000
Miscellaneous Financial Assistance	17,905	25,465	3,750	3,750	3,750	3,750
Municipalities with VLT Facilities	28,885	28,885	28,885	28,885	28,885	28,885
Small Government Assistance	217	218	218	218	218	218
Functional Total	1,150,798	1,212,465	856,205	856,205	856,205	856,205
ALL OTHER CATEGORIES						
Arts and Cultural Facilities Improvement	3,489	25,000	35,000	5,000	0	0
Community Resiliency, Economic Sustainability and Technology	0	5,000	25,000	25,000	30,000	50,000
General State Charges	8,014,508	7,862,606	8,554,366	9,748,786	11,047,270	12,432,668
Local Community Assistance Program	0	2,000	5,000	10,000	10,000	15,000
Long-Term Debt Service	12,628,080	7,657,291	4,950,754	4,516,549	5,683,886	5,712,866
Miscellaneous	(356,246)	(776,131)	(925,834)	(1,320,073)	(871,613)	(877,440)
Special Infrastructure Account	126,063	466,811	1,394,424	221,250	134,326	57,072
Functional Total	20,415,894	15,242,577	14,038,710	13,206,512	16,033,869	17,390,166
TOTAL ALL GOVERNMENTAL FUNDS SPENDING	209,339,294	221,942,768	222,600,748	220,786,519	225,521,831	232,292,008

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

	FY 2022 Actuals	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT						
Agriculture and Markets, Department of	32,879	45,077	35,276	35,276	35,276	35,276
Alcoholic Beverage Control, Division of	0	50,000	(8,891)	(25,007)	1,709	60,006
Economic Development Capital	1,603	8,000	8,000	8,000	8,000	8,000
Economic Development, Department of	68,697	346,013	282,999	60,499	60,499	60,499
Empire State Development Corporation	1,414,390	933,358	1,033,690	849,288	1,073,288	1,187,912
Financial Services, Department of	68,871	75,122	74,872	74,872	74,872	74,872
Lake Ontario Resiliency/Economic Development	32,120	0	0	0	0	0
Olympic Regional Development Authority	0	50,000	0	0	0	0
Power Authority, New York	2,302	0	0	0	0	0
Public Service Department	877	250,160	134	131	133	133
Regional Economic Development Program	807	0	0	0	0	0
Strategic Investment Program	330	0	0	0	0	0
Functional Total	1,622,876	1,757,730	1,426,080	1,003,059	1,253,777	1,426,698
PARKS AND THE ENVIRONMENT						
Environmental Conservation, Department of	453,310	505,643	472,983	472,983	466,983	466,983
Parks, Recreation and Historic Preservation, Office of	7,618	9,395	6,020	6,020	6,020	6,020
Functional Total	460,928	515,038	479,003	479,003	473,003	473,003
TRANSPORTATION						
Metropolitan Transportation Authority	2,870,000	0	1,165,464	921,464	1,006,464	1,183,730
Motor Vehicles, Department of	14,605	17,625	17,625	17,625	17,625	17,625
Transportation, Department of	5,164,257	6,082,545	6,396,220	6,466,449	6,518,774	6,550,103
Functional Total	8,048,862	6,100,170	7,579,309	7,405,538	7,542,863	7,751,458
HEALTH						
Aging, Office for the	246,558	270,961	265,200	270,716	276,316	282,055
Health, Department of	79,782,355	88,834,631	87,161,716	89,069,516	93,705,479	97,131,096
<i>Medical Assistance</i>	68,771,678	77,024,866	74,626,615	76,197,948	80,483,443	83,515,731
<i>Essential Plan</i>	5,489,030	5,908,412	6,338,105	6,687,588	7,191,633	7,728,463
<i>Medicaid Administration</i>	976,953	809,151	782,787	782,787	782,787	782,787
<i>Public Health</i>	4,544,694	5,092,202	5,414,209	5,401,193	5,247,616	5,104,115
Functional Total	80,028,913	89,105,592	87,426,916	89,340,232	93,981,795	97,413,151
SOCIAL WELFARE						
Children and Family Services, Office of	3,831,158	3,383,865	3,026,017	3,512,017	3,513,017	3,513,017
<i>OCFS</i>	3,779,218	3,309,628	2,951,780	3,437,780	3,438,780	3,438,780
<i>OCFS - Other</i>	51,940	74,237	74,237	74,237	74,237	74,237
Housing and Community Renewal, Division of	765,792	2,022,558	1,621,423	1,589,612	1,159,664	1,041,001
Labor, Department of	2,220,509	266,815	157,042	157,042	157,042	157,042
National and Community Service	267	432	432	432	432	432
Nonprofit Infrastructure Capital Investment Program	7,626	35,000	32,660	10,000	0	0
Temporary and Disability Assistance, Office of	6,677,147	6,948,015	5,647,125	5,382,609	5,378,109	5,426,994
<i>Welfare Assistance</i>	3,596,422	3,897,167	3,894,213	3,922,674	3,869,056	3,869,141
<i>All Other</i>	3,080,725	3,050,848	1,752,912	1,459,935	1,509,053	1,557,853
Functional Total	13,502,499	12,656,685	10,484,699	10,651,712	10,208,264	10,138,486
MENTAL HYGIENE						
Addiction Services and Supports, Office of	526,337	990,238	789,641	800,521	803,430	829,467
<i>OASAS</i>	505,012	926,113	746,816	773,396	776,305	802,342
<i>OASAS - Other</i>	21,325	64,125	42,825	27,125	27,125	27,125
Justice Center	649	649	649	649	649	649
Mental Health, Office of	1,537,225	2,193,533	2,194,592	2,234,442	2,276,242	2,325,642
<i>OMH</i>	1,223,320	1,733,176	1,782,478	1,845,651	1,879,431	1,920,410
<i>OMH - Other</i>	313,905	460,357	412,114	388,791	396,811	405,232
People with Developmental Disabilities, Office for	2,813,569	2,803,725	4,181,554	3,024,975	3,004,216	3,143,116
<i>OPWDD</i>	401,969	436,947	444,929	464,329	474,629	485,129
<i>OPWDD - Other</i>	2,411,600	2,366,778	3,736,625	2,560,646	2,529,587	2,657,987
Functional Total	4,877,780	5,988,145	7,166,436	6,060,587	6,084,537	6,298,874
PUBLIC PROTECTION/CRIMINAL JUSTICE						
Corrections and Community Supervision, Department of	52,302	17,356	17,356	17,356	17,356	17,356
<i>DOCCS</i>	23,834	8,956	8,956	8,956	8,956	8,956
<i>DOCCS - Other</i>	28,468	8,400	8,400	8,400	8,400	8,400
Criminal Justice Services, Division of	242,070	366,096	306,884	306,884	306,884	306,884
Homeland Security and Emergency Services, Division of	1,680,156	2,637,642	2,405,284	1,904,570	1,155,330	1,156,017
Indigent Legal Services, Office of	117,660	324,284	337,296	337,296	337,296	337,296
Military and Naval Affairs, Division of	1,394	908	930	953	977	1,001
State Police, Division of	705	0	0	0	0	0
Victim Services, Office of	163,970	137,358	136,358	136,358	121,958	121,958
Functional Total	2,258,257	3,483,644	3,204,108	2,703,417	1,939,801	1,940,512
HIGHER EDUCATION						
City University of New York	1,659,532	1,853,276	1,903,197	1,931,893	1,968,981	1,978,206
Higher Education Facilities Capital Matching Grants Program	21,198	19,150	27,150	21,650	15,150	10,150
Higher Education Services Corporation, New York State	612,595	752,189	878,775	971,296	990,946	996,251
State University of New York	452,466	458,224	448,640	448,640	448,640	448,640
Functional Total	2,745,791	3,082,839	3,257,762	3,373,479	3,423,717	3,433,247
EDUCATION						
Arts, Council on the	91,859	88,583	66,833	41,833	41,833	41,833

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

	FY 2022 Actuals	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
Education, Department of	39,021,768	44,292,218	47,123,749	46,464,081	45,350,624	46,812,339
<i>School Aid</i>	33,764,342	38,741,753	41,519,181	40,931,996	39,769,724	41,138,140
<i>School Aid – Other</i>	88,525	140,000	140,000	140,000	140,000	140,000
<i>STAR Property Tax Relief</i>	1,904,228	1,830,985	1,722,913	1,616,393	1,567,911	1,540,991
<i>Special Education Categorical Programs</i>	2,221,067	2,309,593	2,420,425	2,431,937	2,508,500	2,585,364
<i>All Other</i>	1,043,606	1,269,887	1,321,230	1,343,755	1,364,489	1,407,844
Functional Total	39,113,627	44,380,801	47,190,582	46,505,914	45,392,457	46,854,172
GENERAL GOVERNMENT						
Civil Service, Department of	15	300	300	300	300	300
Elections, State Board of	3,312	4,000	14,000	19,000	14,000	34,000
Gaming Commission, New York State	89,407	268,800	127,000	127,000	127,000	127,000
General Services, Office of	0	250	250	250	250	250
Prevention of Domestic Violence, Office for State, Department of	2,880	6,112	5,912	5,912	5,912	5,912
Taxation and Finance, Department of	125,009	157,449	138,166	165,485	165,485	174,259
Veterans' Services, Division of	6,295	6,776	6,776	6,776	6,776	6,776
Functional Total	236,180	453,725	301,787	334,106	329,106	357,880
ELECTED OFFICIALS						
Audit and Control, Department of	32,025	32,025	32,025	32,025	32,025	32,025
Judiciary	173,342	277,800	277,800	277,800	277,800	277,800
Functional Total	205,367	309,825	309,825	309,825	309,825	309,825
LOCAL GOVERNMENT ASSISTANCE						
Aid and Incentives for Municipalities	1,082,376	1,126,897	763,352	763,352	763,352	763,352
County-Wide Shared Services Initiative	21,414	31,000	60,000	60,000	60,000	60,000
Miscellaneous Financial Assistance	17,905	25,465	3,750	3,750	3,750	3,750
Municipalities with VLT Facilities	28,885	28,885	28,885	28,885	28,885	28,885
Small Government Assistance	217	218	218	218	218	218
Functional Total	1,150,797	1,212,465	856,205	856,205	856,205	856,205
ALL OTHER CATEGORIES						
Arts and Cultural Facilities Improvement	3,489	25,000	35,000	5,000	0	0
Miscellaneous	(430,302)	(1,043,445)	(954,188)	(1,257,262)	(832,146)	(832,023)
Special Infrastructure Account	112,670	270,000	1,256,275	114,625	33,305	33,305
Functional Total	(314,143)	(748,445)	337,087	(1,137,637)	(798,841)	(798,718)
TOTAL LOCAL ASSISTANCE SPENDING	153,937,734	168,298,214	170,019,799	167,885,440	170,996,509	176,454,793

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

	FY 2022 Actuals	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT						
Agriculture and Markets, Department of	52,734	58,676	60,269	60,867	61,097	61,330
Alcoholic Beverage Control, Division of	15,178	68,235	48,295	47,263	51,874	54,822
Economic Development, Department of	73,998	26,519	24,377	19,297	19,297	19,297
Financial Services, Department of	223,025	218,882	217,920	217,920	217,920	217,920
Olympic Regional Development Authority	12,453	11,554	11,554	11,554	11,554	11,554
Public Service Department	60,045	57,140	59,278	60,283	61,307	62,999
Functional Total	437,433	441,006	421,693	417,184	423,049	427,922
PARKS AND THE ENVIRONMENT						
Adirondack Park Agency	4,646	6,048	5,866	5,963	6,061	6,162
Environmental Conservation, Department of	286,611	290,047	290,235	290,333	293,485	293,125
Parks, Recreation and Historic Preservation, Office of	185,969	206,238	205,111	208,415	211,781	215,213
Functional Total	477,226	502,333	501,212	504,711	511,327	514,500
TRANSPORTATION						
Motor Vehicles, Department of	81,406	76,206	87,877	87,877	87,877	87,877
Transportation, Department of	348,056	379,926	365,020	365,059	375,497	386,227
Functional Total	429,462	456,132	452,897	452,936	463,374	474,104
HEALTH						
Aging, Office for the	8,493	16,017	14,748	14,750	14,752	14,752
Health, Department of	2,819,202	1,804,750	1,690,506	1,688,279	1,747,079	1,788,298
<i>Essential Plan</i>	63,350	75,124	90,791	91,478	100,324	102,078
<i>Medicaid Administration</i>	578,608	776,015	830,122	833,711	875,242	913,631
<i>Public Health</i>	2,177,244	953,611	769,593	763,090	771,513	772,589
Medicaid Inspector General, Office of the	38,328	38,722	38,811	38,945	39,087	39,087
Functional Total	2,866,023	1,859,489	1,744,065	1,741,974	1,800,918	1,842,137
SOCIAL WELFARE						
Children and Family Services, Office of	306,277	434,780	435,220	442,828	450,116	453,176
<i>OCFS</i>	306,277	434,780	435,220	442,828	450,116	453,176
Housing and Community Renewal, Division of	62,822	80,254	80,587	80,611	80,634	80,634
Human Rights, Division of	15,082	17,691	17,595	17,604	17,613	17,613
Labor, Department of	551,437	325,797	315,571	315,743	315,907	316,062
National and Community Service	11,840	17,042	17,379	17,747	18,105	18,034
Temporary and Disability Assistance, Office of	465,469	273,330	272,441	272,583	272,672	272,739
<i>All Other</i>	465,469	273,330	272,441	272,583	272,672	272,739
Functional Total	1,412,927	1,148,894	1,138,793	1,147,116	1,155,047	1,158,258
MENTAL HYGIENE						
Addiction Services and Supports, Office of	92,312	120,075	118,795	119,624	118,124	119,667
<i>OASAS</i>	40,782	66,536	65,509	65,677	63,463	64,279
<i>OASAS - Other</i>	51,530	53,539	53,286	53,947	54,661	55,388
Developmental Disabilities Planning Council	4,511	3,415	3,415	3,415	3,415	3,415
Justice Center	46,129	47,346	47,432	48,011	48,625	49,335
Mental Health, Office of	1,516,701	1,652,914	1,608,116	1,635,658	1,663,901	1,692,623
<i>OMH</i>	443,541	456,456	442,913	450,825	457,794	464,871
<i>OMH - Other</i>	1,073,160	1,196,458	1,165,203	1,184,833	1,206,107	1,227,752
People with Developmental Disabilities, Office for	1,387,651	1,603,089	1,498,071	1,515,054	1,532,357	1,549,909
<i>OPWDD</i>	25,041	1,202	1,202	1,202	1,202	1,202
<i>OPWDD - Other</i>	1,362,610	1,601,887	1,496,869	1,513,852	1,531,155	1,548,707
Functional Total	3,047,304	3,426,839	3,275,829	3,321,762	3,366,422	3,414,949
PUBLIC PROTECTION/CRIMINAL JUSTICE						
Correction, Commission of	3,433	3,028	3,095	3,178	3,262	3,348
Corrections and Community Supervision, Department of	2,666,554	2,680,268	2,653,096	2,643,305	2,641,353	2,642,236
<i>DOCCS</i>	2,666,554	2,680,268	2,653,096	2,643,305	2,641,353	2,642,236
Criminal Justice Services, Division of	64,805	48,606	49,282	50,925	51,924	52,911
Homeland Security and Emergency Services, Division of	138,339	87,715	88,493	89,711	90,953	92,214
Indigent Legal Services, Office of	3,005	4,818	4,844	4,932	5,025	5,120
Judicial Conduct, Commission on	6,159	7,293	7,189	7,189	7,189	7,189
Judicial Nomination, Commission on	0	30	30	30	30	30
Judicial Screening Committees, New York State	1	38	38	38	38	38
Military and Naval Affairs, Division of	44,985	123,082	124,313	125,767	127,180	128,627
Prosecutorial Conduct, Commission on	0	1,750	1,750	1,750	1,750	1,750
State Police, Division of	808,891	888,288	896,145	913,710	931,634	949,923
Statewide Financial System	31,654	31,972	31,970	31,997	32,734	33,492
Victim Services, Office of	9,838	11,842	9,826	9,826	9,898	9,898
Functional Total	3,777,664	3,888,730	3,870,071	3,882,358	3,902,970	3,926,776
HIGHER EDUCATION						
City University of New York	0	2,000	2,000	2,000	2,000	2,000
Higher Education Services Corporation, New York State	18,547	37,226	37,108	30,469	23,833	24,242
State University of New York	7,333,021	7,272,827	7,036,765	7,080,436	7,159,422	7,239,427
Functional Total	7,351,568	7,312,053	7,075,873	7,112,905	7,185,255	7,265,669

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

	FY 2022 Actuals	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
EDUCATION						
Arts, Council on the	4,288	4,916	4,938	5,024	5,113	5,113
Education, Department of	<u>315,940</u>	<u>353,629</u>	<u>333,135</u>	<u>333,782</u>	<u>331,125</u>	<u>331,125</u>
<i>School Aid</i>	87	0	0	0	0	0
<i>All Other</i>	<u>315,853</u>	<u>353,629</u>	<u>333,135</u>	<u>333,782</u>	<u>331,125</u>	<u>331,125</u>
Functional Total	<u>320,228</u>	<u>358,545</u>	<u>338,073</u>	<u>338,806</u>	<u>336,238</u>	<u>336,238</u>
GENERAL GOVERNMENT						
Budget, Division of the	74,934	35,438	34,307	34,307	34,307	34,307
Civil Service, Department of	16,410	20,839	20,866	21,243	21,627	22,020
Deferred Compensation Board	455	598	609	622	637	649
Elections, State Board of	19,171	29,101	23,919	24,391	24,876	25,372
Employee Relations, Office of	6,166	9,315	9,250	9,431	9,616	9,804
Ethics and Lobbying, Independent Commission on	5,570	7,830	7,731	7,731	7,731	7,731
Gaming Commission, New York State	46,057	65,749	58,382	58,385	58,385	58,385
General Services, Office of	129,297	106,640	108,674	105,860	107,964	110,116
Information Technology Services, Office of	689,446	608,251	639,603	640,635	655,146	670,030
Inspector General, Office of the	6,042	8,369	8,338	8,491	8,649	8,810
Labor Management Committees	23,341	34,260	35,153	35,994	36,715	37,452
Prevention of Domestic Violence, Office for	1,711	2,165	2,150	2,150	2,192	2,192
Public Employment Relations Board	3,788	3,869	3,868	3,937	4,011	4,084
State, Department of	46,165	63,997	63,477	61,977	60,977	60,727
Tax Appeals, Division of	2,899	3,058	3,040	3,040	3,040	3,040
Taxation and Finance, Department of	328,683	338,653	332,585	332,586	333,675	333,675
Veterans' Services, Division of	7,096	8,508	8,604	8,742	8,823	8,902
Welfare Inspector General, Office of	589	796	794	808	822	836
Workers' Compensation Board	<u>144,878</u>	<u>147,208</u>	<u>149,505</u>	<u>152,758</u>	<u>156,108</u>	<u>159,533</u>
Functional Total	<u>1,552,698</u>	<u>1,494,644</u>	<u>1,510,855</u>	<u>1,513,088</u>	<u>1,535,301</u>	<u>1,557,665</u>
ELECTED OFFICIALS						
Audit and Control, Department of	162,672	168,527	170,602	173,830	177,142	180,523
Executive Chamber	15,477	18,139	17,854	17,854	17,854	17,854
Judiciary	1,969,767	2,121,824	2,121,800	2,121,800	2,121,800	2,121,800
Law, Department of	225,911	249,817	249,705	252,541	255,438	258,397
Legislature	230,412	260,606	260,601	260,601	260,601	260,601
Lieutenant Governor, Office of the	510	753	746	746	746	746
Functional Total	<u>2,604,749</u>	<u>2,819,666</u>	<u>2,821,308</u>	<u>2,827,372</u>	<u>2,833,581</u>	<u>2,839,921</u>
LOCAL GOVERNMENT ASSISTANCE						
Aid and Incentives for Municipalities	<u>1</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Functional Total	<u>1</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
ALL OTHER CATEGORIES						
Long-Term Debt Service	40,873	45,497	46,270	46,270	46,270	46,270
Miscellaneous	<u>55,472</u>	<u>562,553</u>	<u>352,748</u>	<u>362,224</u>	<u>385,660</u>	<u>379,697</u>
Functional Total	<u>96,345</u>	<u>608,050</u>	<u>399,018</u>	<u>408,494</u>	<u>431,930</u>	<u>425,967</u>
TOTAL STATE OPERATIONS SPENDING	<u>24,373,628</u>	<u>24,316,381</u>	<u>23,549,687</u>	<u>23,668,706</u>	<u>23,945,412</u>	<u>24,184,106</u>

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

	<u>FY 2022 Actuals</u>	<u>FY 2023 Projected</u>	<u>FY 2024 Projected</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Projected</u>	<u>FY 2027 Projected</u>
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT						
Agriculture and Markets, Department of	38,294	41,921	43,689	44,334	44,498	44,664
Alcoholic Beverage Control, Division of	11,339	29,974	27,781	27,622	29,373	30,568
Economic Development, Department of	12,626	15,391	15,329	14,769	14,769	14,769
Financial Services, Department of	166,925	162,137	161,204	161,204	161,204	161,204
Olympic Regional Development Authority	7,125	5,338	5,338	5,338	5,338	5,338
Public Service Department	48,781	48,405	50,442	51,376	52,329	53,300
Functional Total	<u>285,090</u>	<u>303,166</u>	<u>303,783</u>	<u>304,643</u>	<u>307,511</u>	<u>309,843</u>
PARKS AND THE ENVIRONMENT						
Adirondack Park Agency	4,183	4,772	4,835	4,925	5,016	5,110
Environmental Conservation, Department of	237,771	228,655	223,700	226,467	229,287	228,927
Parks, Recreation and Historic Preservation, Office of	145,846	166,102	164,631	167,575	170,577	173,641
Functional Total	<u>387,800</u>	<u>399,529</u>	<u>393,166</u>	<u>398,967</u>	<u>404,880</u>	<u>407,678</u>
TRANSPORTATION						
Motor Vehicles, Department of	49,656	54,661	53,763	53,763	53,763	53,763
Transportation, Department of	176,467	187,742	172,836	172,875	178,042	183,362
Functional Total	<u>226,123</u>	<u>242,403</u>	<u>226,599</u>	<u>226,638</u>	<u>231,805</u>	<u>237,125</u>
HEALTH						
Aging, Office for the	7,234	11,535	10,264	10,264	10,264	10,264
Health, Department of	386,014	431,226	455,324	455,353	456,099	456,940
<i>Essential Plan</i>	3,482	4,505	5,324	5,452	5,702	5,852
<i>Medicaid Administration</i>	80,864	97,168	109,078	108,949	109,264	109,857
<i>Public Health</i>	301,668	329,553	340,922	340,952	341,133	341,231
Medicaid Inspector General, Office of the	33,847	33,416	33,381	33,381	33,381	33,381
Functional Total	<u>427,095</u>	<u>476,177</u>	<u>498,969</u>	<u>498,998</u>	<u>499,744</u>	<u>500,585</u>
SOCIAL WELFARE						
Children and Family Services, Office of	160,135	271,261	267,888	272,246	276,110	280,015
<i>OCFS</i>	160,135	271,261	267,888	272,246	276,110	280,015
Housing and Community Renewal, Division of	48,055	54,589	54,925	54,945	54,967	54,967
Human Rights, Division of	12,707	15,323	15,227	15,236	15,245	15,245
Labor, Department of	250,831	216,116	215,036	215,189	215,348	215,503
National and Community Service	801	785	795	807	819	831
Temporary and Disability Assistance, Office of	166,029	149,416	149,022	149,091	149,161	149,234
<i>All Other</i>	166,029	149,416	149,022	149,091	149,161	149,234
Functional Total	<u>638,558</u>	<u>707,490</u>	<u>702,893</u>	<u>707,514</u>	<u>711,650</u>	<u>715,795</u>
MENTAL HYGIENE						
Addiction Services and Supports, Office of	67,253	83,090	80,707	81,866	79,152	79,859
<i>OASAS</i>	27,159	43,153	40,828	41,625	38,545	38,882
<i>OASAS - Other</i>	40,094	39,937	39,879	40,241	40,607	40,977
Developmental Disabilities Planning Council	845	1,266	1,266	1,266	1,266	1,266
Justice Center	35,583	37,265	37,108	37,444	37,793	38,232
Mental Health, Office of	1,197,820	1,283,809	1,270,985	1,285,667	1,300,643	1,315,768
<i>OMH</i>	346,375	380,870	377,751	382,039	386,362	390,728
<i>OMH - Other</i>	851,445	902,939	893,234	903,628	914,281	925,040
People with Developmental Disabilities, Office for	1,213,463	1,365,371	1,260,112	1,272,255	1,284,519	1,296,906
<i>OPWDD</i>	12,646	0	0	0	0	0
<i>OPWDD - Other</i>	1,200,817	1,365,371	1,260,112	1,272,255	1,284,519	1,296,906
Functional Total	<u>2,514,964</u>	<u>2,770,801</u>	<u>2,650,178</u>	<u>2,678,498</u>	<u>2,703,373</u>	<u>2,732,031</u>
PUBLIC PROTECTION/CRIMINAL JUSTICE						
Correction, Commission of	3,314	2,801	2,862	2,939	3,017	3,097
Corrections and Community Supervision, Department of	2,259,766	2,186,946	2,178,727	2,179,576	2,180,442	2,181,325
<i>DOCCS</i>	2,259,766	2,186,946	2,178,727	2,179,576	2,180,442	2,181,325
Criminal Justice Services, Division of	34,564	35,244	35,642	36,331	37,043	37,740
Homeland Security and Emergency Services, Division of	43,871	49,002	49,479	50,394	51,326	52,270
Indigent Legal Services, Office of	2,764	3,958	3,969	4,040	4,116	4,193
Judicial Conduct, Commission on	4,492	5,536	5,432	5,432	5,432	5,432
Military and Naval Affairs, Division of	38,007	93,636	94,222	95,018	95,829	96,658
Prosecutorial Conduct, Commission on	0	1,350	1,350	1,350	1,350	1,350
State Police, Division of	733,618	780,376	794,615	810,190	826,076	842,282
Statewide Financial System	12,706	12,596	12,594	12,621	12,883	13,151
Victim Services, Office of	7,847	7,491	6,191	6,191	6,254	6,254
Functional Total	<u>3,140,949</u>	<u>3,178,936</u>	<u>3,185,083</u>	<u>3,204,082</u>	<u>3,223,768</u>	<u>3,243,752</u>
HIGHER EDUCATION						
Higher Education Services Corporation, New York State	9,769	12,303	12,189	11,362	10,536	10,720
State University of New York	4,219,824	4,403,529	4,438,080	4,474,085	4,513,261	4,553,417
Functional Total	<u>4,229,593</u>	<u>4,415,832</u>	<u>4,450,269</u>	<u>4,485,447</u>	<u>4,523,797</u>	<u>4,564,137</u>
EDUCATION						
Arts, Council on the	2,678	2,959	2,945	2,995	3,046	3,046
Education, Department of	190,626	193,959	195,902	198,220	200,263	200,263
<i>All Other</i>	190,626	193,959	195,902	198,220	200,263	200,263
Functional Total	<u>193,304</u>	<u>196,918</u>	<u>198,847</u>	<u>201,215</u>	<u>203,309</u>	<u>203,309</u>
GENERAL GOVERNMENT						
Budget, Division of the	26,807	32,195	31,602	31,602	31,602	31,602

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

	FY 2022 Actuals	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
Civil Service, Department of	16,409	18,988	18,944	19,273	19,609	19,952
Deferred Compensation Board	485	422	429	438	447	456
Elections, State Board of	7,561	13,032	13,101	13,297	13,496	13,698
Employee Relations, Office of	5,550	9,104	9,033	9,209	9,388	9,571
Ethics and Lobbying, Independent Commission on	4,809	6,773	6,674	6,674	6,674	6,674
Gaming Commission, New York State	32,453	34,459	34,059	34,061	34,061	34,061
General Services, Office of	49,708	45,279	46,846	47,757	48,684	49,631
Information Technology Services, Office of	303,425	325,415	334,310	335,342	342,406	349,620
Inspector General, Office of the	4,987	6,971	6,908	7,027	7,149	7,273
Labor Management Committees	6,830	5,600	5,709	5,823	5,939	6,058
Prevention of Domestic Violence, Office for	1,606	1,970	1,955	1,955	1,993	1,993
Public Employment Relations Board	3,576	3,619	3,612	3,676	3,743	3,810
State, Department of	33,621	43,287	42,774	42,774	42,774	42,774
Tax Appeals, Division of	2,726	2,877	2,866	2,866	2,866	2,866
Taxation and Finance, Department of	280,451	264,563	263,195	263,195	263,195	263,195
Veterans' Services, Division of	6,586	7,436	7,494	7,595	7,658	7,721
Welfare Inspector General, Office of	585	687	685	699	713	727
Workers' Compensation Board	87,960	87,370	88,322	90,088	91,890	93,728
Functional Total	876,135	910,047	918,518	923,351	934,287	945,410
ELECTED OFFICIALS						
Audit and Control, Department of	136,877	133,294	134,650	137,092	139,584	142,125
Executive Chamber	12,493	14,816	14,531	14,531	14,531	14,531
Judiciary	1,681,352	1,776,124	1,776,100	1,776,100	1,776,100	1,776,100
Law, Department of	164,993	182,020	181,590	184,050	186,558	189,117
Legislature	176,544	203,439	203,434	203,434	203,434	203,434
Lieutenant Governor, Office of the	423	686	679	679	679	679
Functional Total	2,172,682	2,310,379	2,310,984	2,315,886	2,320,886	2,325,986
ALL OTHER CATEGORIES						
Miscellaneous	1,839	317,679	150,860	160,279	183,699	177,719
Functional Total	1,839	317,679	150,860	160,279	183,699	177,719
TOTAL PERSONAL SERVICE SPENDING	15,094,132	16,229,357	15,990,149	16,105,518	16,248,709	16,363,370

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

	FY 2022 Actuals	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT						
Agriculture and Markets, Department of	14,440	16,755	16,580	16,533	16,599	16,666
Alcoholic Beverage Control, Division of	3,839	38,261	20,514	19,641	22,501	24,254
Economic Development, Department of	61,372	11,128	9,048	4,528	4,528	4,528
Financial Services, Department of	56,100	56,745	56,716	56,716	56,716	56,716
Olympic Regional Development Authority	5,328	6,216	6,216	6,216	6,216	6,216
Public Service Department	11,264	8,735	8,836	8,907	8,978	9,699
Functional Total	152,343	137,840	117,910	112,541	115,538	118,079
PARKS AND THE ENVIRONMENT						
Adirondack Park Agency	463	1,276	1,031	1,038	1,045	1,052
Environmental Conservation, Department of	48,840	61,392	66,535	63,866	64,198	64,198
Parks, Recreation and Historic Preservation, Office of	40,123	40,136	40,480	40,840	41,204	41,572
Functional Total	89,426	102,804	108,046	105,744	106,447	106,822
TRANSPORTATION						
Motor Vehicles, Department of	31,750	21,545	34,114	34,114	34,114	34,114
Transportation, Department of	171,589	192,184	192,184	192,184	197,455	202,865
Functional Total	203,339	213,729	226,298	226,298	231,569	236,979
HEALTH						
Aging, Office for the	1,259	4,482	4,484	4,486	4,488	4,488
Health, Department of	2,433,188	1,373,524	1,235,182	1,232,926	1,290,980	1,331,358
<i>Essential Plan</i>	59,868	70,619	85,467	86,026	94,622	96,226
<i>Medicaid Administration</i>	497,744	678,847	721,044	724,762	765,978	803,774
<i>Public Health</i>	1,875,576	624,058	428,671	422,138	430,380	431,358
Medicaid Inspector General, Office of the	4,481	5,306	5,430	5,564	5,706	5,706
Functional Total	2,438,928	1,383,312	1,245,096	1,242,976	1,301,174	1,341,552
SOCIAL WELFARE						
Children and Family Services, Office of	146,142	163,519	167,332	170,582	174,006	173,161
<i>OCFS</i>	146,142	163,519	167,332	170,582	174,006	173,161
Housing and Community Renewal, Division of	14,767	25,665	25,662	25,666	25,667	25,667
Human Rights, Division of	2,375	2,368	2,368	2,368	2,368	2,368
Labor, Department of	300,606	109,681	100,535	100,554	100,559	100,559
National and Community Service	11,039	16,257	16,584	16,940	17,286	17,203
Temporary and Disability Assistance, Office of	299,440	123,914	123,419	123,492	123,511	123,505
<i>All Other</i>	299,440	123,914	123,419	123,492	123,511	123,505
Functional Total	774,369	441,404	435,900	439,602	443,397	442,463
MENTAL HYGIENE						
Addiction Services and Supports, Office of	25,059	36,985	38,088	37,758	38,972	39,808
<i>OASAS</i>	13,623	23,383	24,681	24,052	24,918	25,397
<i>OASAS - Other</i>	11,436	13,602	13,407	13,706	14,054	14,411
Developmental Disabilities Planning Council	3,666	2,149	2,149	2,149	2,149	2,149
Justice Center	10,546	10,081	10,324	10,567	10,832	11,103
Mental Health, Office of	318,881	369,105	337,131	349,991	363,258	376,855
<i>OMH</i>	97,166	75,586	65,162	68,786	71,432	74,143
<i>OMH - Other</i>	221,715	293,519	271,969	281,205	291,826	302,712
People with Developmental Disabilities, Office for	174,188	237,718	237,959	242,799	247,838	253,003
<i>OPWDD</i>	12,395	1,202	1,202	1,202	1,202	1,202
<i>OPWDD - Other</i>	161,793	236,516	236,757	241,597	246,636	251,801
Functional Total	532,340	656,038	625,651	643,264	663,049	682,918
PUBLIC PROTECTION/CRIMINAL JUSTICE						
Correction, Commission of	119	227	233	239	245	251
Corrections and Community Supervision, Department of	406,788	493,322	474,369	463,729	460,911	460,911
<i>DOCCS</i>	406,788	493,322	474,369	463,729	460,911	460,911
Criminal Justice Services, Division of	30,241	13,362	13,640	14,594	14,881	15,171
Homeland Security and Emergency Services, Division of	94,468	38,713	39,014	39,317	39,627	39,944
Indigent Legal Services, Office of	241	860	875	892	909	927
Judicial Conduct, Commission on	1,667	1,757	1,757	1,757	1,757	1,757
Judicial Nomination, Commission on	0	30	30	30	30	30
Judicial Screening Committees, New York State	1	38	38	38	38	38
Military and Naval Affairs, Division of	6,978	29,446	30,091	30,749	31,351	31,969
Prosecutorial Conduct, Commission on	0	400	400	400	400	400
State Police, Division of	75,273	107,912	101,530	103,520	105,558	107,641
Statewide Financial System	18,948	19,376	19,376	19,376	19,851	20,341
Victim Services, Office of	1,991	4,351	3,635	3,635	3,644	3,644
Functional Total	636,715	709,794	684,988	678,276	679,202	683,024
HIGHER EDUCATION						
City University of New York	0	2,000	2,000	2,000	2,000	2,000
Higher Education Services Corporation, New York State	8,778	24,923	24,919	19,107	13,297	13,522
State University of New York	3,113,197	2,869,298	2,598,685	2,606,351	2,646,161	2,686,010
Functional Total	3,121,975	2,896,221	2,625,604	2,627,458	2,661,458	2,701,532

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

	FY 2022 Actuals	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
EDUCATION						
Arts, Council on the	1,610	1,957	1,993	2,029	2,067	2,067
Education, Department of	<u>125,314</u>	<u>159,670</u>	<u>137,233</u>	<u>135,562</u>	<u>130,862</u>	<u>130,862</u>
<i>School Aid</i>	87	0	0	0	0	0
<i>All Other</i>	<u>125,227</u>	<u>159,670</u>	<u>137,233</u>	<u>135,562</u>	<u>130,862</u>	<u>130,862</u>
Functional Total	<u>126,924</u>	<u>161,627</u>	<u>139,226</u>	<u>137,591</u>	<u>132,929</u>	<u>132,929</u>
GENERAL GOVERNMENT						
Budget, Division of the	48,127	3,243	2,705	2,705	2,705	2,705
Civil Service, Department of	1	1,851	1,922	1,970	2,018	2,068
Deferred Compensation Board	(30)	176	180	184	190	193
Elections, State Board of	11,610	16,069	10,818	11,094	11,380	11,674
Employee Relations, Office of	616	211	217	222	228	233
Ethics and Lobbying, Independent Commission on	761	1,057	1,057	1,057	1,057	1,057
Gaming Commission, New York State	13,604	31,290	24,323	24,324	24,324	24,324
General Services, Office of	79,589	61,361	61,828	58,103	59,280	60,485
Information Technology Services, Office of	386,021	282,836	305,293	305,293	312,740	320,410
Inspector General, Office of the	1,055	1,398	1,430	1,464	1,500	1,537
Labor Management Committees	16,511	28,660	29,444	30,171	30,776	31,394
Prevention of Domestic Violence, Office for	105	195	195	195	199	199
Public Employment Relations Board	212	250	256	261	268	274
State, Department of	12,544	20,710	20,703	19,203	18,203	17,953
Tax Appeals, Division of	173	181	174	174	174	174
Taxation and Finance, Department of	48,232	74,090	69,390	69,391	70,480	70,480
Veterans' Services, Division of	510	1,072	1,110	1,147	1,165	1,181
Welfare Inspector General, Office of	4	109	109	109	109	109
Workers' Compensation Board	<u>56,918</u>	<u>59,838</u>	<u>61,183</u>	<u>62,670</u>	<u>64,218</u>	<u>65,805</u>
Functional Total	<u>676,563</u>	<u>584,597</u>	<u>592,337</u>	<u>589,737</u>	<u>601,014</u>	<u>612,255</u>
ELECTED OFFICIALS						
Audit and Control, Department of	25,795	35,233	35,952	36,738	37,558	38,398
Executive Chamber	2,984	3,323	3,323	3,323	3,323	3,323
Judiciary	288,415	345,700	345,700	345,700	345,700	345,700
Law, Department of	60,918	67,797	68,115	68,491	68,880	69,280
Legislature	53,868	57,167	57,167	57,167	57,167	57,167
Lieutenant Governor, Office of the	87	67	67	67	67	67
Functional Total	<u>432,067</u>	<u>509,287</u>	<u>510,324</u>	<u>511,486</u>	<u>512,695</u>	<u>513,935</u>
LOCAL GOVERNMENT ASSISTANCE						
Aid and Incentives for Municipalities	1	0	0	0	0	0
Functional Total	<u>1</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
ALL OTHER CATEGORIES						
Long-Term Debt Service	40,873	45,497	46,270	46,270	46,270	46,270
Miscellaneous	<u>53,633</u>	<u>244,874</u>	<u>201,888</u>	<u>201,945</u>	<u>201,961</u>	<u>201,978</u>
Functional Total	<u>94,506</u>	<u>290,371</u>	<u>248,158</u>	<u>248,215</u>	<u>248,231</u>	<u>248,248</u>
TOTAL NON-PERSONAL SERVICE/INDIRECT COSTS SPENDING	<u>9,279,496</u>	<u>8,087,024</u>	<u>7,559,538</u>	<u>7,563,188</u>	<u>7,696,703</u>	<u>7,820,736</u>

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

	FY 2022 Actuals	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT						
Agriculture and Markets, Department of	3,234	4,518	4,512	4,512	4,512	4,512
Alcoholic Beverage Control, Division of	2,905	12,297	10,085	9,622	10,326	10,692
Economic Development, Department of	399	28	28	28	28	28
Financial Services, Department of	102,460	116,319	115,723	115,723	115,723	115,723
Olympic Regional Development Authority	0	1,500	1,500	1,500	1,500	1,500
Public Service Department	30,204	32,990	33,692	33,717	34,266	35,439
Functional Total	139,202	167,652	165,540	165,102	166,355	167,894
PARKS AND THE ENVIRONMENT						
Adirondack Park Agency	24	0	0	0	0	0
Environmental Conservation, Department of	64,007	66,575	65,724	65,724	65,724	65,724
Parks, Recreation and Historic Preservation, Office of	5,329	5,166	5,101	5,301	5,301	5,301
Functional Total	69,360	71,741	70,825	71,025	71,025	71,025
TRANSPORTATION						
Motor Vehicles, Department of	25,023	28,625	28,139	28,139	28,139	28,139
Transportation, Department of	19,897	8,368	8,483	8,605	8,909	9,109
Functional Total	44,920	36,993	36,622	36,744	37,048	37,248
HEALTH						
Aging, Office for the	223	0	0	0	0	0
Health, Department of	76,125	99,519	101,155	101,401	101,516	101,578
<i>Medicaid Administration</i>	2,413	8,543	8,883	9,159	9,159	9,159
<i>Public Health</i>	73,712	90,976	92,272	92,242	92,357	92,419
Medicaid Inspector General, Office of the	10,556	10,862	10,862	10,862	10,862	10,862
Functional Total	86,904	110,381	112,017	112,263	112,378	112,440
SOCIAL WELFARE						
Children and Family Services, Office of	20,348	23,763	23,700	24,500	25,320	26,172
<i>OCFS</i>	20,348	23,763	23,700	24,500	25,320	26,172
Housing and Community Renewal, Division of	24,147	33,135	33,054	33,069	33,078	32,745
Labor, Department of	153,641	147,412	147,411	147,562	147,664	147,771
National and Community Service	0	272	241	245	248	252
Temporary and Disability Assistance, Office of	62,870	50,604	50,604	50,604	50,604	50,604
<i>All Other</i>	62,870	50,604	50,604	50,604	50,604	50,604
Functional Total	261,006	255,186	255,010	255,980	256,914	257,544
MENTAL HYGIENE						
Addiction Services and Supports, Office of	893	0	509	817	828	840
<i>OASAS</i>	893	0	509	817	828	840
Developmental Disabilities Planning Council	492	785	785	785	785	785
Justice Center	1,397	147	145	149	153	157
Mental Health, Office of	(8,519)	612	845	1,000	1,005	1,010
<i>OMH</i>	(8,519)	612	845	1,000	1,005	1,010
People with Developmental Disabilities, Office for	6,974	0	0	0	0	0
<i>OPWDD</i>	6,974	0	0	0	0	0
Functional Total	1,237	1,544	2,284	2,751	2,771	2,792
PUBLIC PROTECTION/CRIMINAL JUSTICE						
Correction, Commission of	367	0	0	0	0	0
Corrections and Community Supervision, Department of	459,350	3,218	2,887	2,898	2,910	2,923
<i>DOCCS</i>	459,350	3,218	2,887	2,898	2,910	2,923
Criminal Justice Services, Division of	1,104	356	362	369	376	384
Homeland Security and Emergency Services, Division of	11,689	8,011	7,873	7,876	7,879	7,882
Indigent Legal Services, Office of	1,716	2,422	2,433	2,506	2,554	2,603
Military and Naval Affairs, Division of	9,619	7,441	7,441	7,441	7,441	7,441
State Police, Division of	158,557	31,036	31,023	31,023	31,023	31,023
Statewide Financial System	204	0	0	0	0	0
Victim Services, Office of	2,261	2,160	2,133	2,133	2,133	2,133
Functional Total	644,867	54,644	54,152	54,246	54,316	54,389
HIGHER EDUCATION						
Higher Education Services Corporation, New York State	6,312	6,885	6,820	3,410	1	1
State University of New York	511,553	563,913	571,316	585,071	599,343	613,799
Functional Total	517,865	570,798	578,136	588,481	599,344	613,800
EDUCATION						
Education, Department of	98,553	100,573	101,132	102,782	104,300	105,000
<i>All Other</i>	98,553	100,573	101,132	102,782	104,300	105,000
Functional Total	98,553	100,573	101,132	102,782	104,300	105,000
GENERAL GOVERNMENT						
Budget, Division of the	842	1,320	1,300	1,300	1,300	1,300
Civil Service, Department of	103	246	251	256	261	266
Deferred Compensation Board	279	256	261	266	272	277
Elections, State Board of	541	422	422	437	453	469
Employee Relations, Office of	0	4	0	0	0	0
Gaming Commission, New York State	16,162	20,464	20,256	20,256	20,256	20,256
General Services, Office of	7,683	2,710	2,726	2,780	2,836	2,893
Information Technology Services, Office of	15,167	0	0	0	0	0
Inspector General, Office of the	490	0	0	0	0	0

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

	FY 2022 Actuals	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
Labor Management Committees	1,680	5,100	5,202	5,306	5,412	5,520
Prevention of Domestic Violence, Office for State, Department of	361	0	0	0	0	0
Taxation and Finance, Department of	13,651	21,939	21,776	21,776	21,776	21,776
Veterans' Services, Division of	23,604	21,587	21,577	21,577	21,577	21,577
Welfare Inspector General, Office of	413	542	536	550	596	599
Workers' Compensation Board	47	0	0	0	0	0
Functional Total	<u>136,125</u>	<u>130,464</u>	<u>130,294</u>	<u>132,521</u>	<u>134,872</u>	<u>137,262</u>
ELECTED OFFICIALS						
Audit and Control, Department of Judiciary	1,742	2,384	2,337	2,422	2,510	2,602
Law, Department of	1,005,361	829,014	867,751	867,859	878,459	885,859
Functional Total	<u>32,925</u>	<u>39,421</u>	<u>39,042</u>	<u>39,506</u>	<u>39,990</u>	<u>40,491</u>
Functional Total	<u>1,040,028</u>	<u>870,819</u>	<u>909,130</u>	<u>909,787</u>	<u>920,959</u>	<u>928,952</u>
ALL OTHER CATEGORIES						
General State Charges	8,014,508	7,862,606	8,554,366	9,748,786	11,047,270	12,432,668
Miscellaneous	5,674	1,414	1,407	1,429	1,453	1,478
Functional Total	<u>8,020,182</u>	<u>7,864,020</u>	<u>8,555,773</u>	<u>9,750,215</u>	<u>11,048,723</u>	<u>12,434,146</u>
TOTAL GENERAL STATE CHARGES SPENDING	<u><u>11,060,249</u></u>	<u><u>10,234,815</u></u>	<u><u>10,970,915</u></u>	<u><u>12,181,897</u></u>	<u><u>13,509,005</u></u>	<u><u>14,922,492</u></u>

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

	FY 2022 Actuals	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT						
Agriculture and Markets, Department of	7,676	53,532	19,284	9,934	9,934	9,934
Economic Development, Department of	0	3,400	3,800	3,500	3,500	3,500
Empire State Development Corporation	32,763	1,721,798	1,780,465	1,492,816	833,321	727,826
Energy Research and Development Authority, New York State	14,148	24,460	29,030	31,754	30,563	33,313
Lake Ontario Resiliency/Economic Development	10,376	10,000	0	0	0	0
Olympic Regional Development Authority	129,268	63,300	33,300	33,300	33,300	15,800
Power Authority, New York	1,126	2,100	4,300	2,000	2,000	2,000
Regional Economic Development Program	0	447	0	0	0	0
Strategic Investment Program	0	2,000	2,000	2,000	2,000	2,000
Functional Total	195,357	1,881,037	1,872,179	1,575,304	914,618	794,373
PARKS AND THE ENVIRONMENT						
Adirondack Park Agency	0	6,000	15,000	0	0	0
Environmental Conservation, Department of	538,644	832,554	1,436,199	1,168,146	1,137,146	1,189,622
Hudson River Park Trust	6,621	30,000	10,000	10,000	5,633	0
Parks, Recreation and Historic Preservation, Office of	164,955	266,397	245,397	243,897	243,897	233,897
Functional Total	710,220	1,134,951	1,706,596	1,422,043	1,386,676	1,423,519
TRANSPORTATION						
Motor Vehicles, Department of	306,032	328,271	324,538	324,538	324,538	324,538
Transportation, Department of	3,559,233	4,955,227	5,820,836	5,896,226	5,695,198	5,697,413
Functional Total	3,865,265	5,283,498	6,145,374	6,220,764	6,019,736	6,021,951
HEALTH						
Health, Department of	119,751	106,987	106,959	105,547	105,371	90,309
<i>Public Health</i>	119,751	106,987	106,959	105,547	105,371	90,309
Functional Total	119,751	106,987	106,959	105,547	105,371	90,309
SOCIAL WELFARE						
Children and Family Services, Office of	16,192	23,268	35,775	36,195	36,254	36,317
<i>OCFS</i>	16,192	23,268	35,775	36,195	36,254	36,317
Housing and Community Renewal, Division of	0	3,000	3,000	3,000	3,000	3,000
Temporary and Disability Assistance, Office of	1,181	1,784	1,784	1,784	1,784	784
<i>All Other</i>	1,181	1,784	1,784	1,784	1,784	784
Functional Total	17,373	28,052	40,559	40,979	41,038	40,101
MENTAL HYGIENE						
Addiction Services and Supports, Office of	5,536	20,149	22,491	16,401	15,274	15,289
<i>OASAS</i>	5,536	20,149	22,491	16,401	15,274	15,289
Mental Health, Office of	213,715	352,856	328,352	392,494	397,727	376,633
<i>OMH</i>	213,715	352,856	328,352	392,494	397,727	376,633
People with Developmental Disabilities, Office for	98,235	165,001	129,989	131,644	121,639	133,677
<i>OPWDD</i>	98,235	165,001	129,989	131,644	121,639	133,677
Functional Total	317,486	538,006	480,832	540,539	534,640	525,599
PUBLIC PROTECTION/CRIMINAL JUSTICE						
Corrections and Community Supervision, Department of	358,582	350,714	354,921	354,964	315,008	315,052
<i>DOCCS</i>	358,582	350,714	354,921	354,964	315,008	315,052
Criminal Justice Services, Division of	0	47,750	69,500	31,750	7,000	4,000
Homeland Security and Emergency Services, Division of	(25,094)	(11,091)	12,800	19,100	13,680	6,180
Military and Naval Affairs, Division of	238,523	20,403	81,307	66,990	69,129	57,537
State Police, Division of	41,200	53,822	42,352	42,352	42,352	44,943
Victim Services, Office of	1,474	4,026	0	0	0	0
Functional Total	614,685	465,624	560,880	515,156	447,169	427,712
HIGHER EDUCATION						
City University of New York	348,029	382,566	555,919	632,800	612,234	518,565
State University Construction Fund	981	0	0	0	0	0
State University of New York	804,289	1,090,318	1,257,251	1,336,976	1,274,024	1,203,495
Functional Total	1,153,299	1,472,884	1,813,170	1,969,776	1,886,258	1,722,060
EDUCATION						
Education, Department of	13,048	74,842	82,494	76,763	23,541	7,601
<i>All Other</i>	13,048	74,842	82,494	76,763	23,541	7,601
Functional Total	13,048	74,842	82,494	76,763	23,541	7,601
GENERAL GOVERNMENT						
Elections, State Board of	2,395	18,200	6,030	5,171	0	0
General Services, Office of	225,491	305,827	251,711	207,119	186,089	195,878
Information Technology Services, Office of	94,398	192,378	193,474	132,116	105,700	105,700
Public Employment Relations Board	0	2,500	0	0	0	0
State, Department of	436	22,000	31,028	31,513	49,866	32,000
Veterans' Services, Division of	0	2,000	2,000	1,000	1,000	1,000
Workers' Compensation Board	4,210	3,600	3,700	13,000	13,900	11,083
Functional Total	326,930	546,505	487,943	389,919	356,555	345,661
ELECTED OFFICIALS						
Audit and Control, Department of	2,185	10,850	13,410	6,746	3,246	2,960
Judiciary	17,482	26,700	119	0	0	0
Law, Department of	1,092	4,470	3,000	1,500	0	0
Functional Total	20,759	42,020	16,529	8,246	3,246	2,960

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

	<u>FY 2022 Actuals</u>	<u>FY 2023 Projected</u>	<u>FY 2024 Projected</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Projected</u>	<u>FY 2027 Projected</u>
ALL OTHER CATEGORIES						
Community Resiliency, Economic Sustainability and Technology	0	5,000	25,000	25,000	30,000	50,000
Local Community Assistance Program	0	2,000	5,000	10,000	10,000	15,000
Miscellaneous	12,910	(296,653)	(325,801)	(426,464)	(426,580)	(426,592)
Special Infrastructure Account	13,393	196,811	138,149	106,625	101,021	23,767
Functional Total	<u>26,303</u>	<u>(92,842)</u>	<u>(157,652)</u>	<u>(284,839)</u>	<u>(285,559)</u>	<u>(337,825)</u>
 TOTAL CAPITAL PROJECTS SPENDING	 <u>7,380,476</u>	 <u>11,481,564</u>	 <u>13,155,863</u>	 <u>12,580,197</u>	 <u>11,433,289</u>	 <u>11,064,021</u>

CASH DISBURSEMENTS BY FUNCTION
STATE FUNDS
(thousands of dollars)

	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
	Actuals	Projected	Projected	Projected	Projected	Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT						
Agriculture and Markets, Department of	81,864	146,366	103,904	95,152	95,382	95,615
Alcoholic Beverage Control, Division of	13,687	130,532	49,489	31,878	63,909	125,520
Economic Development Capital	1,603	8,000	8,000	8,000	8,000	8,000
Economic Development, Department of	132,824	86,660	77,904	73,024	73,024	73,024
Empire State Development Corporation	1,446,210	2,417,156	2,576,155	2,112,104	1,676,609	1,685,738
Energy Research and Development Authority, New York State	14,148	24,460	29,030	31,754	30,563	33,313
Financial Services, Department of	394,356	408,923	407,115	407,115	407,115	407,115
Lake Ontario Resiliency/Economic Development	42,496	10,000	0	0	0	0
Olympic Regional Development Authority	141,721	126,354	46,354	46,354	46,354	28,854
Power Authority, New York	3,428	2,100	4,300	2,000	2,000	2,000
Public Service Department	88,523	338,214	91,028	92,055	93,630	96,495
Regional Economic Development Program	807	447	0	0	0	0
Strategic Investment Program	330	2,000	2,000	2,000	2,000	2,000
Functional Total	2,361,997	3,701,212	3,395,279	2,901,436	2,498,586	2,557,674
PARKS AND THE ENVIRONMENT						
Adirondack Park Agency	4,456	11,698	20,516	5,613	5,711	5,812
Environmental Conservation, Department of	1,091,385	1,462,650	2,032,972	1,765,017	1,731,169	1,783,285
Hudson River Park Trust	6,621	30,000	10,000	10,000	5,633	0
Parks, Recreation and Historic Preservation, Office of	340,432	475,388	449,821	451,825	455,191	448,623
Functional Total	1,442,894	1,979,736	2,513,309	2,232,455	2,197,704	2,237,720
TRANSPORTATION						
Metropolitan Transportation Authority	2,870,000	0	1,165,464	921,464	1,006,464	1,183,730
Motor Vehicles, Department of	386,582	422,403	429,855	429,855	429,855	429,855
Transportation, Department of	7,105,277	9,132,894	9,975,956	9,920,673	9,739,149	9,785,812
Functional Total	10,361,859	9,555,297	11,571,275	11,271,992	11,175,468	11,399,397
HEALTH						
Aging, Office for the	139,112	177,857	170,838	176,356	181,958	187,697
Health, Department of	26,392,373	29,117,934	30,606,087	32,929,036	34,603,052	36,325,225
<i>Medical Assistance</i>	21,426,940	24,760,775	26,493,780	28,876,206	30,492,390	32,248,450
<i>Essential Plan</i>	63,350	75,124	90,791	91,478	100,324	102,078
<i>Medicaid Administration</i>	799,573	738,988	731,806	728,699	729,697	728,488
<i>Public Health</i>	4,102,510	3,543,047	3,289,710	3,232,653	3,280,641	3,246,209
Medicaid Inspector General, Office of the	18,971	19,128	19,155	19,222	19,293	19,293
Functional Total	26,550,456	29,314,919	30,796,080	33,124,614	34,804,303	36,532,215
SOCIAL WELFARE						
Children and Family Services, Office of	2,008,389	2,098,676	2,206,772	2,964,735	2,971,060	2,974,013
<i>OCFS</i>	1,956,449	2,024,439	2,132,535	2,890,498	2,896,823	2,899,776
<i>OCFS - Other</i>	51,940	74,237	74,237	74,237	74,237	74,237
Housing and Community Renewal, Division of	660,287	1,605,756	1,669,226	1,637,440	1,207,516	1,088,625
Human Rights, Division of	12,567	12,931	12,835	12,844	12,853	12,853
Labor, Department of	2,196,303	207,115	86,925	86,982	87,020	87,041
National and Community Service	548	783	784	787	790	793
Nonprofit Infrastructure Capital Investment Program	7,626	35,000	32,660	10,000	0	0
Temporary and Disability Assistance, Office of	1,553,311	2,847,746	1,971,278	2,060,263	2,055,852	2,103,804
<i>Welfare Assistance</i>	1,148,717	1,270,591	1,267,637	1,296,098	1,242,480	1,242,565
<i>All Other</i>	404,594	1,577,155	703,641	764,165	813,372	861,239
Functional Total	6,439,031	6,808,007	5,980,480	6,773,051	6,335,091	6,267,129
MENTAL HYGIENE						
Addiction Services and Supports, Office of	500,995	935,933	792,145	797,957	798,102	825,558
<i>OASAS</i>	428,140	818,269	696,034	716,885	716,316	743,045
<i>OASAS - Other</i>	72,855	117,664	96,111	81,072	81,786	82,513
Justice Center	33,294	38,790	38,858	39,420	40,016	40,708
Mental Health, Office of	3,231,413	4,092,490	4,063,847	4,195,536	4,270,817	4,327,850
<i>OMH</i>	1,844,348	2,435,675	2,486,530	2,621,912	2,667,899	2,694,866
<i>OMH - Other</i>	1,387,065	1,656,815	1,577,317	1,573,624	1,602,918	1,632,984
People with Developmental Disabilities, Office for	4,287,264	4,570,815	5,808,614	4,670,673	4,657,212	4,825,702
<i>OPWDD</i>	513,054	602,150	575,120	596,175	596,470	619,008
<i>OPWDD - Other</i>	3,774,210	3,968,665	5,233,494	4,074,498	4,060,742	4,206,694
Functional Total	8,052,966	9,638,028	10,703,464	9,703,586	9,766,147	10,019,818
PUBLIC PROTECTION/CRIMINAL JUSTICE						
Correction, Commission of	2,792	3,028	3,095	3,178	3,262	3,348
Corrections and Community Supervision, Department of	2,314,449	3,044,051	3,021,064	3,011,318	2,969,412	2,970,342
<i>DOCCS</i>	2,285,981	3,035,651	3,012,664	3,002,918	2,961,012	2,961,942
<i>DOCCS - Other</i>	28,468	8,400	8,400	8,400	8,400	8,400
Criminal Justice Services, Division of	266,363	437,448	400,483	364,192	340,253	338,049
Homeland Security and Emergency Services, Division of	108,573	215,277	209,450	216,257	212,842	207,293
Indigent Legal Services, Office of	122,381	331,524	344,573	344,734	344,875	345,019
Judicial Conduct, Commission on	6,148	7,293	7,189	7,189	7,189	7,189
Judicial Nomination, Commission on	0	30	30	30	30	30
Judicial Screening Committees, New York State	1	38	38	38	38	38
Military and Naval Affairs, Division of	219,994	39,103	130,398	125,541	127,680	116,090
Prosecutorial Conduct, Commission on	0	1,750	1,750	1,750	1,750	1,750
State Police, Division of	626,320	945,326	940,836	957,518	974,539	994,497
Statewide Financial System	30,126	31,972	31,970	31,997	32,734	33,492
Victim Services, Office of	23,609	56,590	51,493	51,493	37,165	37,165
Functional Total	3,720,756	5,113,430	5,142,369	5,115,235	5,051,769	5,054,302
HIGHER EDUCATION						

CASH DISBURSEMENTS BY FUNCTION
STATE FUNDS
(thousands of dollars)

	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
	Actuals	Projected	Projected	Projected	Projected	Projected
City University of New York	2,007,561	2,235,842	2,459,116	2,564,693	2,581,215	2,496,771
Higher Education Facilities Capital Matching Grants Program	21,198	19,150	27,150	21,650	15,150	10,150
Higher Education Services Corporation, New York State	634,024	789,666	916,069	998,541	1,008,146	1,013,860
State University Construction Fund	981	0	0	0	0	0
State University of New York	8,283,307	8,758,595	8,965,285	9,102,436	9,132,742	9,156,674
Functional Total	10,947,071	11,803,253	12,367,620	12,687,320	12,737,253	12,677,455
EDUCATION						
Arts, Council on the	94,596	92,799	71,071	46,157	46,246	46,246
Education, Department of	32,754,306	35,553,166	38,856,807	40,666,978	41,952,827	43,399,302
<i>School Aid</i>	28,360,003	30,681,300	33,918,552	35,718,557	37,003,786	38,372,202
<i>School Aid – Other</i>	88,525	140,000	140,000	140,000	140,000	140,000
<i>STAR Property Tax Relief</i>	1,904,228	1,830,985	1,722,913	1,616,393	1,567,911	1,540,991
<i>Special Education Categorical Programs</i>	1,226,681	1,425,593	1,537,425	1,631,937	1,708,500	1,785,364
<i>All Other</i>	1,174,869	1,475,288	1,537,917	1,560,091	1,532,630	1,560,745
Functional Total	32,848,902	35,645,965	38,927,878	40,713,135	41,999,073	43,445,548
GENERAL GOVERNMENT						
Budget, Division of the	12,077	36,758	35,607	35,607	35,607	35,607
Civil Service, Department of	16,301	21,385	21,417	21,799	22,188	22,586
Deferred Compensation Board	734	854	870	888	909	926
Elections, State Board of	16,015	46,150	38,682	43,169	33,353	53,716
Employee Relations, Office of	6,117	9,319	9,250	9,431	9,616	9,804
Ethics and Lobbying, Independent Commission on	5,558	7,830	7,731	7,731	7,731	7,731
Gaming Commission, New York State	151,547	355,013	205,638	205,641	205,641	205,641
General Services, Office of	323,137	406,984	354,918	307,566	288,696	300,694
Information Technology Services, Office of	636,538	762,182	772,548	753,580	760,846	775,730
Inspector General, Office of the	5,188	8,369	8,338	8,491	8,649	8,810
Labor Management Committees	25,021	39,360	40,355	41,300	42,127	42,972
Prevention of Domestic Violence, Office for	3,938	8,277	8,062	8,062	8,104	8,104
Public Employment Relations Board	3,788	6,369	3,868	3,937	4,011	4,084
State, Department of	82,016	196,812	185,874	212,178	229,531	220,189
Tax Appeals, Division of	2,899	3,058	3,040	3,040	3,040	3,040
Taxation and Finance, Department of	354,254	366,516	360,438	360,439	361,528	361,528
Veterans' Services, Division of	15,282	16,985	18,399	17,511	17,570	17,628
Welfare Inspector General, Office of	508	796	794	808	822	836
Workers' Compensation Board	204,190	206,682	209,192	223,775	230,141	232,945
Functional Total	1,865,108	2,499,699	2,285,021	2,264,953	2,270,110	2,312,571
ELECTED OFFICIALS						
Audit and Control, Department of	198,262	213,786	218,374	215,023	214,923	218,110
Executive Chamber	15,477	18,139	17,854	17,854	17,854	17,854
Judiciary	3,153,283	3,241,938	3,254,070	3,254,059	3,264,659	3,272,059
Law, Department of	218,916	248,769	246,808	248,608	250,489	253,949
Legislature	230,412	260,606	260,601	260,601	260,601	260,601
Lieutenant Governor, Office of the	510	753	746	746	746	746
Functional Total	3,816,860	3,983,991	3,998,453	3,996,891	4,009,272	4,023,319
LOCAL GOVERNMENT ASSISTANCE						
Aid and Incentives for Municipalities	695,287	739,773	763,352	763,352	763,352	763,352
County-Wide Shared Services Initiative	21,414	31,000	60,000	60,000	60,000	60,000
Miscellaneous Financial Assistance	17,905	25,465	3,750	3,750	3,750	3,750
Municipalities with VLT Facilities	28,885	28,885	28,885	28,885	28,885	28,885
Small Government Assistance	217	218	218	218	218	218
Functional Total	763,708	825,341	856,205	856,205	856,205	856,205
ALL OTHER CATEGORIES						
Arts and Cultural Facilities Improvement	3,489	25,000	35,000	5,000	0	0
Community Resiliency, Economic Sustainability and Technology	0	5,000	25,000	25,000	30,000	50,000
General State Charges	8,014,508	7,862,606	8,554,366	9,748,786	11,047,270	12,432,668
Local Community Assistance Program	0	2,000	5,000	10,000	10,000	15,000
Long-Term Debt Service	12,559,086	7,657,291	4,950,754	4,516,549	5,683,886	5,712,866
Miscellaneous	(18,840)	(1,108,193)	(657,896)	(852,135)	(403,675)	(409,502)
Special Infrastructure Account	126,063	466,811	1,394,424	221,250	134,326	57,072
Functional Total	20,684,306	14,910,515	14,306,648	13,674,450	16,501,807	17,858,104
TOTAL STATE FUNDS SPENDING	129,855,914	135,779,393	142,844,081	145,315,323	150,202,788	155,241,457

CASH DISBURSEMENTS BY FUNCTION
STATE FUNDS
LOCAL ASSISTANCE
(thousands of dollars)

	FY 2022 Actuals	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT						
Agriculture and Markets, Department of	32,359	45,077	35,276	35,276	35,276	35,276
Alcoholic Beverage Control, Division of	0	50,000	(8,891)	(25,007)	1,709	60,006
Economic Development Capital	1,603	8,000	8,000	8,000	8,000	8,000
Economic Development, Department of	60,023	56,958	49,944	50,444	50,444	50,444
Empire State Development Corporation	1,413,447	924,358	1,024,690	848,288	1,072,288	1,186,912
Financial Services, Department of	68,871	75,122	74,872	74,872	74,872	74,872
Lake Ontario Resiliency/Economic Development	32,120	0	0	0	0	0
Olympic Regional Development Authority	0	50,000	0	0	0	0
Power Authority, New York	2,302	0	0	0	0	0
Public Service Department	877	250,160	134	131	133	133
Regional Economic Development Program	807	0	0	0	0	0
Strategic Investment Program	330	0	0	0	0	0
Functional Total	1,612,739	1,459,675	1,184,025	992,004	1,242,722	1,415,643
PARKS AND THE ENVIRONMENT						
Environmental Conservation, Department of	264,471	350,643	317,983	317,983	311,983	311,983
Parks, Recreation and Historic Preservation, Office of	6,554	8,125	4,750	4,750	4,750	4,750
Functional Total	271,025	358,768	322,733	322,733	316,733	316,733
TRANSPORTATION						
Metropolitan Transportation Authority	2,870,000	0	1,165,464	921,464	1,006,464	1,183,730
Motor Vehicles, Department of	0	(375)	(375)	(375)	(375)	(375)
Transportation, Department of	4,658,882	5,530,324	5,777,808	5,787,938	5,801,067	5,803,347
Functional Total	7,528,882	5,529,949	6,942,897	6,709,027	6,807,156	6,986,702
HEALTH						
Aging, Office for the	137,086	172,256	166,506	172,022	177,622	183,361
Health, Department of	24,353,873	28,038,321	29,837,794	32,163,185	33,596,862	35,317,660
<i>Medical Assistance</i>	21,426,940	24,760,775	26,493,780	28,876,206	30,492,390	32,248,450
<i>Medicaid Administration</i>	545,207	438,613	425,431	425,431	425,431	425,431
<i>Public Health</i>	2,381,726	2,838,933	2,918,583	2,861,548	2,679,041	2,643,779
Functional Total	24,490,959	28,210,577	30,004,300	32,335,207	33,774,484	35,501,021
SOCIAL WELFARE						
Children and Family Services, Office of	1,793,457	1,744,565	1,841,717	2,593,717	2,594,717	2,594,717
<i>OCFS</i>	1,741,517	1,670,328	1,767,480	2,519,480	2,520,480	2,520,480
<i>OCFS - Other</i>	51,940	74,237	74,237	74,237	74,237	74,237
Housing and Community Renewal, Division of	585,494	1,509,765	1,572,989	1,541,178	1,111,230	992,567
Labor, Department of	2,085,958	114,923	5,150	5,150	5,150	5,150
National and Community Service	267	432	432	432	432	432
Nonprofit Infrastructure Capital Investment Program	7,626	35,000	32,660	10,000	0	0
Temporary and Disability Assistance, Office of	1,419,967	2,725,769	1,850,190	1,939,033	1,934,533	1,983,418
<i>Welfare Assistance</i>	1,148,717	1,270,591	1,267,637	1,296,098	1,242,480	1,242,565
<i>All Other</i>	271,250	1,455,178	582,553	642,935	692,053	740,853
Functional Total	5,892,769	6,130,454	5,303,138	6,089,510	5,646,062	5,576,284
MENTAL HYGIENE						
Addiction Services and Supports, Office of	410,301	808,557	659,201	670,081	672,990	699,027
<i>OASAS</i>	388,976	744,432	616,376	642,956	645,865	671,902
<i>OASAS - Other</i>	21,325	64,125	42,825	27,125	27,125	27,125
Justice Center	649	649	649	649	649	649
Mental Health, Office of	1,503,885	2,098,831	2,138,627	2,178,477	2,220,277	2,269,677
<i>OMH</i>	1,189,980	1,638,474	1,726,513	1,789,686	1,823,466	1,864,445
<i>OMH - Other</i>	313,905	460,357	412,114	388,791	396,811	405,232
People with Developmental Disabilities, Office for	2,813,569	2,803,725	4,181,554	3,024,975	3,004,216	3,143,116
<i>OPWDD</i>	401,969	436,947	444,929	464,329	474,629	485,129
<i>OPWDD - Other</i>	2,411,600	2,366,778	3,736,625	2,560,646	2,529,587	2,657,987
Functional Total	4,728,404	5,711,762	6,980,031	5,874,182	5,898,132	6,112,469
PUBLIC PROTECTION/CRIMINAL JUSTICE						
Corrections and Community Supervision, Department of	48,496	17,356	17,356	17,356	17,356	17,356
<i>DOCCS</i>	20,028	8,956	8,956	8,956	8,956	8,956
<i>DOCCS - Other</i>	28,468	8,400	8,400	8,400	8,400	8,400
Criminal Justice Services, Division of	230,078	350,296	291,084	291,084	291,084	291,084
Homeland Security and Emergency Services, Division of	100,316	177,642	147,284	146,570	147,330	148,017
Indigent Legal Services, Office of	117,660	324,284	337,296	337,296	337,296	337,296
Military and Naval Affairs, Division of	1,394	908	930	953	977	1,001
Victim Services, Office of	16,970	44,358	43,358	43,358	28,958	28,958
Functional Total	514,914	914,844	837,308	836,617	823,001	823,712
HIGHER EDUCATION						
City University of New York	1,659,532	1,853,276	1,903,197	1,931,893	1,968,981	1,978,206
Higher Education Facilities Capital Matching Grants Program	21,198	19,150	27,150	21,650	15,150	10,150
Higher Education Services Corporation, New York State	612,525	752,189	878,775	971,296	990,946	996,251
State University of New York	452,466	458,224	448,640	448,640	448,640	448,640
Functional Total	2,745,721	3,082,839	3,257,762	3,373,479	3,423,717	3,433,247

CASH DISBURSEMENTS BY FUNCTION
STATE FUNDS
LOCAL ASSISTANCE
(thousands of dollars)

	FY 2022 Actuals	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
EDUCATION						
Arts, Council on the	90,448	87,983	66,233	41,233	41,233	41,233
Education, Department of	<u>32,562,382</u>	<u>35,266,058</u>	<u>38,558,413</u>	<u>40,368,935</u>	<u>41,702,979</u>	<u>43,164,694</u>
<i>School Aid</i>	28,360,003	30,681,300	33,918,552	35,718,557	37,003,786	38,372,202
<i>School Aid – Other</i>	88,525	140,000	140,000	140,000	140,000	140,000
<i>STAR Property Tax Relief</i>	1,904,228	1,830,985	1,722,913	1,616,393	1,567,911	1,540,991
<i>Special Education Categorical Programs</i>	1,226,681	1,425,593	1,537,425	1,631,937	1,708,500	1,785,364
<i>All Other</i>	982,945	1,188,180	1,239,523	1,262,048	1,282,782	1,326,137
Functional Total	<u>32,652,830</u>	<u>35,354,041</u>	<u>38,624,646</u>	<u>40,410,168</u>	<u>41,744,212</u>	<u>43,205,927</u>
GENERAL GOVERNMENT						
Civil Service, Department of	15	300	300	300	300	300
Elections, State Board of	3,292	4,000	14,000	19,000	14,000	34,000
Gaming Commission, New York State	89,407	268,800	127,000	127,000	127,000	127,000
Prevention of Domestic Violence, Office for	2,880	6,112	5,912	5,912	5,912	5,912
State, Department of	31,250	99,492	80,209	107,528	107,528	116,302
Taxation and Finance, Department of	6,295	6,776	6,776	6,776	6,776	6,776
Veterans' Services, Division of	9,262	10,038	9,383	9,383	9,383	9,383
Functional Total	<u>142,401</u>	<u>395,518</u>	<u>243,580</u>	<u>275,899</u>	<u>270,899</u>	<u>299,673</u>
ELECTED OFFICIALS						
Audit and Control, Department of	32,025	32,025	32,025	32,025	32,025	32,025
Judiciary	<u>173,342</u>	<u>277,800</u>	<u>277,800</u>	<u>277,800</u>	<u>277,800</u>	<u>277,800</u>
Functional Total	<u>205,367</u>	<u>309,825</u>	<u>309,825</u>	<u>309,825</u>	<u>309,825</u>	<u>309,825</u>
LOCAL GOVERNMENT ASSISTANCE						
Aid and Incentives for Municipalities	695,286	739,773	763,352	763,352	763,352	763,352
County-Wide Shared Services Initiative	21,414	31,000	60,000	60,000	60,000	60,000
Miscellaneous Financial Assistance	17,905	25,465	3,750	3,750	3,750	3,750
Municipalities with VLT Facilities	28,885	28,885	28,885	28,885	28,885	28,885
Small Government Assistance	217	218	218	218	218	218
Functional Total	<u>763,707</u>	<u>825,341</u>	<u>856,205</u>	<u>856,205</u>	<u>856,205</u>	<u>856,205</u>
ALL OTHER CATEGORIES						
Arts and Cultural Facilities Improvement	3,489	25,000	35,000	5,000	0	0
Miscellaneous	(92,411)	(575,507)	(486,250)	(789,324)	(364,208)	(364,085)
Special Infrastructure Account	112,670	270,000	1,256,275	114,625	33,305	33,305
Functional Total	<u>23,748</u>	<u>(280,507)</u>	<u>805,025</u>	<u>(669,699)</u>	<u>(330,903)</u>	<u>(330,780)</u>
TOTAL LOCAL ASSISTANCE SPENDING	<u>81,573,466</u>	<u>88,003,086</u>	<u>95,671,475</u>	<u>97,715,157</u>	<u>100,782,245</u>	<u>104,506,661</u>

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

	FY 2022 Actuals	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT						
Agriculture and Markets, Department of	40,726	45,455	47,048	47,646	47,876	48,109
Alcoholic Beverage Control, Division of	12,389	68,235	48,295	47,263	51,874	54,822
Economic Development, Department of	72,801	26,274	24,132	19,052	19,052	19,052
Financial Services, Department of	223,025	217,482	216,520	216,520	216,520	216,520
Olympic Regional Development Authority	12,453	11,554	11,554	11,554	11,554	11,554
Public Service Department	58,186	55,845	57,983	58,988	60,012	61,704
Functional Total	419,580	424,845	405,532	401,023	406,888	411,761
PARKS AND THE ENVIRONMENT						
Adirondack Park Agency	4,456	5,698	5,516	5,613	5,711	5,812
Environmental Conservation, Department of	244,790	244,217	244,405	244,503	247,655	247,295
Parks, Recreation and Historic Preservation, Office of	177,299	203,724	202,597	205,901	209,267	212,699
Functional Total	426,545	453,639	452,518	456,017	462,633	465,806
TRANSPORTATION						
Motor Vehicles, Department of	58,653	66,688	78,359	78,359	78,359	78,359
Transportation, Department of	308,010	356,083	341,177	341,216	350,984	361,026
Functional Total	366,663	422,771	419,536	419,575	429,343	439,385
HEALTH						
Aging, Office for the	2,026	5,601	4,332	4,334	4,336	4,336
Health, Department of	1,892,541	946,713	646,574	645,244	886,484	887,792
<i>Essential Plan</i>	63,350	75,124	90,791	91,478	100,324	102,078
<i>Medicaid Administration</i>	253,760	300,374	306,374	303,267	304,265	303,056
<i>Public Health</i>	1,575,431	571,215	249,409	250,499	481,895	482,658
Medicaid Inspector General, Office of the	18,971	19,128	19,155	19,222	19,293	19,293
Functional Total	1,913,538	971,442	670,061	668,800	910,113	911,421
SOCIAL WELFARE						
Children and Family Services, Office of	196,669	328,486	326,914	332,377	337,562	340,366
<i>OCFS</i>	196,669	328,486	326,914	332,377	337,562	340,366
Housing and Community Renewal, Division of	54,187	68,453	68,782	68,797	68,814	68,814
Human Rights, Division of	12,567	12,931	12,835	12,844	12,853	12,853
Labor, Department of	90,806	64,780	54,423	54,461	54,486	54,498
National and Community Service	281	351	352	355	358	361
Temporary and Disability Assistance, Office of	132,163	120,065	119,176	119,318	119,407	119,474
<i>All Other</i>	132,163	120,065	119,176	119,318	119,407	119,474
Functional Total	486,673	595,066	582,482	588,152	593,480	596,366
MENTAL HYGIENE						
Addiction Services and Supports, Office of	85,158	107,227	109,944	110,658	109,010	110,402
<i>OASAS</i>	33,628	53,688	56,658	56,711	54,349	55,014
<i>OASAS - Other</i>	51,530	53,539	53,286	53,947	54,661	55,388
Justice Center	31,877	38,141	38,209	38,771	39,367	40,059
Mental Health, Office of	1,513,813	1,640,803	1,596,635	1,624,177	1,652,420	1,681,142
<i>OMH</i>	440,653	444,345	431,432	439,344	446,313	453,390
<i>OMH - Other</i>	1,073,160	1,196,458	1,165,203	1,184,833	1,206,107	1,227,752
People with Developmental Disabilities, Office for	1,375,460	1,602,089	1,497,071	1,514,054	1,531,357	1,548,909
<i>OPWDD</i>	12,850	202	202	202	202	202
<i>OPWDD - Other</i>	1,362,610	1,601,887	1,496,869	1,513,852	1,531,155	1,548,707
Functional Total	3,006,308	3,388,260	3,241,859	3,287,660	3,332,154	3,380,512
PUBLIC PROTECTION/CRIMINAL JUSTICE						
Correction, Commission of	2,792	3,028	3,095	3,178	3,262	3,348
Corrections and Community Supervision, Department of	1,907,248	2,675,324	2,648,152	2,638,361	2,636,409	2,637,292
<i>DOCCS</i>	1,907,248	2,675,324	2,648,152	2,638,361	2,636,409	2,637,292
Criminal Justice Services, Division of	36,285	39,401	39,899	41,358	42,169	42,965
Homeland Security and Emergency Services, Division of	32,921	47,715	48,493	49,711	50,953	52,214
Indigent Legal Services, Office of	3,005	4,818	4,844	4,932	5,025	5,120
Judicial Conduct, Commission on	6,148	7,293	7,189	7,189	7,189	7,189
Judicial Nomination, Commission on	0	30	30	30	30	30
Judicial Screening Committees, New York State	1	38	38	38	38	38
Military and Naval Affairs, Division of	21,403	83,657	84,063	84,639	85,156	85,686
Prosecutorial Conduct, Commission on	0	1,750	1,750	1,750	1,750	1,750
State Police, Division of	564,601	861,968	868,961	885,643	902,664	920,031
Statewide Financial System	30,126	31,972	31,970	31,997	32,734	33,492
Victim Services, Office of	3,484	6,496	6,452	6,452	6,524	6,524
Functional Total	2,608,014	3,763,490	3,744,936	3,755,278	3,773,903	3,795,679
HIGHER EDUCATION						
Higher Education Services Corporation, New York State	15,739	30,593	30,475	23,836	17,200	17,609
State University of New York	6,515,057	6,646,191	6,688,129	6,731,800	6,810,786	6,890,791
Functional Total	6,530,796	6,676,784	6,718,604	6,755,636	6,827,986	6,908,400
EDUCATION						
Arts, Council on the	4,148	4,816	4,838	4,924	5,013	5,013
Education, Department of	139,851	167,693	170,768	174,498	178,007	178,007
<i>All Other</i>	139,851	167,693	170,768	174,498	178,007	178,007
Functional Total	143,999	172,509	175,606	179,422	183,020	183,020
GENERAL GOVERNMENT						

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

	FY 2022 Actuals	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
Budget, Division of the	11,235	35,438	34,307	34,307	34,307	34,307
Civil Service, Department of	16,266	20,839	20,866	21,243	21,627	22,020
Deferred Compensation Board	455	598	609	622	637	649
Elections, State Board of	10,328	23,950	18,652	18,998	19,353	19,716
Employee Relations, Office of	6,117	9,315	9,250	9,431	9,616	9,804
Ethics and Lobbying, Independent Commission on	5,558	7,830	7,731	7,731	7,731	7,731
Gaming Commission, New York State	45,978	65,749	58,382	58,385	58,385	58,385
General Services, Office of	94,847	98,447	100,481	97,667	99,771	101,923
Information Technology Services, Office of	556,611	608,251	639,603	640,635	655,146	670,030
Inspector General, Office of the	5,188	8,369	8,338	8,491	8,649	8,810
Labor Management Committees	23,341	34,260	35,153	35,994	36,715	37,452
Prevention of Domestic Violence, Office for	1,058	2,165	2,150	2,150	2,192	2,192
Public Employment Relations Board	3,788	3,869	3,868	3,937	4,011	4,084
State, Department of	39,650	56,193	55,673	54,173	53,173	52,923
Tax Appeals, Division of	2,899	3,058	3,040	3,040	3,040	3,040
Taxation and Finance, Department of	325,639	338,153	332,085	332,086	333,175	333,175
Veterans' Services, Division of	6,020	6,942	7,011	7,123	7,182	7,240
Welfare Inspector General, Office of	508	796	794	808	822	836
Workers' Compensation Board	144,878	147,208	149,505	152,758	156,108	159,533
Functional Total	1,300,364	1,471,430	1,487,498	1,489,579	1,511,640	1,533,850
ELECTED OFFICIALS						
Audit and Control, Department of	162,313	168,527	170,602	173,830	177,142	180,523
Executive Chamber	15,477	18,139	17,854	17,854	17,854	17,854
Judiciary	1,958,087	2,109,324	2,109,300	2,109,300	2,109,300	2,109,300
Law, Department of	196,776	218,580	218,468	221,304	224,201	227,160
Legislature	230,412	260,606	260,601	260,601	260,601	260,601
Lieutenant Governor, Office of the	510	753	746	746	746	746
Functional Total	2,563,575	2,775,929	2,777,571	2,783,635	2,789,844	2,796,184
LOCAL GOVERNMENT ASSISTANCE						
Aid and Incentives for Municipalities	1	0	0	0	0	0
Functional Total	1	0	0	0	0	0
ALL OTHER CATEGORIES						
Long-Term Debt Service	14,157	45,497	46,270	46,270	46,270	46,270
Miscellaneous	55,514	(237,447)	152,748	362,224	385,660	379,697
Functional Total	69,671	(191,950)	199,018	408,494	431,930	425,967
TOTAL STATE OPERATIONS SPENDING	19,835,727	20,924,215	20,875,221	21,193,271	21,652,934	21,848,351

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

	FY 2022 Actuals	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT						
Agriculture and Markets, Department of	34,330	38,508	40,276	40,921	41,085	41,251
Alcoholic Beverage Control, Division of	8,554	29,974	27,781	27,622	29,373	30,568
Economic Development, Department of	11,934	15,391	15,329	14,769	14,769	14,769
Financial Services, Department of	166,925	162,137	161,204	161,204	161,204	161,204
Olympic Regional Development Authority	7,125	5,338	5,338	5,338	5,338	5,338
Public Service Department	47,568	47,203	49,240	50,174	51,127	52,098
Functional Total	276,436	298,551	299,168	300,028	302,896	305,228
PARKS AND THE ENVIRONMENT						
Adirondack Park Agency	4,145	4,772	4,835	4,925	5,016	5,110
Environmental Conservation, Department of	213,336	199,767	194,812	197,579	200,399	200,039
Parks, Recreation and Historic Preservation, Office of	140,535	164,735	163,264	166,208	169,210	172,274
Functional Total	358,016	369,274	362,911	368,712	374,625	377,423
TRANSPORTATION						
Motor Vehicles, Department of	44,424	49,682	48,784	48,784	48,784	48,784
Transportation, Department of	144,237	177,258	162,352	162,391	167,243	172,240
Functional Total	188,661	226,940	211,136	211,175	216,027	221,024
HEALTH						
Aging, Office for the	1,920	5,467	4,196	4,196	4,196	4,196
Health, Department of	235,473	327,546	345,209	345,073	345,405	345,727
<i>Essential Plan</i>	3,482	4,505	5,324	5,452	5,702	5,852
<i>Medicaid Administration</i>	45,694	53,117	58,764	58,619	58,542	58,609
<i>Public Health</i>	186,297	269,924	281,121	281,002	281,161	281,266
Medicaid Inspector General, Office of the	16,896	16,708	16,673	16,673	16,673	16,673
Functional Total	254,289	349,721	366,078	365,942	366,274	366,596
SOCIAL WELFARE						
Children and Family Services, Office of	121,118	237,668	233,699	237,455	240,712	244,003
<i>OCFS</i>	121,118	237,668	233,699	237,455	240,712	244,003
Housing and Community Renewal, Division of	41,980	46,151	46,483	46,498	46,515	46,515
Human Rights, Division of	12,045	11,902	11,806	11,815	11,824	11,824
Labor, Department of	32,387	36,778	35,567	35,586	35,606	35,618
National and Community Service	281	342	343	346	349	352
Temporary and Disability Assistance, Office of	63,548	70,105	69,711	69,780	69,850	69,923
<i>All Other</i>	63,548	70,105	69,711	69,780	69,850	69,923
Functional Total	271,359	402,946	397,609	401,480	404,856	408,235
MENTAL HYGIENE						
Addiction Services and Supports, Office of	62,771	75,924	75,555	76,662	73,896	74,550
<i>OASAS</i>	22,677	35,987	35,676	36,421	33,289	33,573
<i>OASAS - Other</i>	40,094	39,937	39,879	40,241	40,607	40,977
Justice Center	24,942	30,566	30,407	30,741	31,088	31,524
Mental Health, Office of	1,212,582	1,282,744	1,269,920	1,284,602	1,299,578	1,314,703
<i>OMH</i>	361,137	379,805	376,686	380,974	385,297	389,663
<i>OMH - Other</i>	851,445	902,939	893,234	903,628	914,281	925,040
People with Developmental Disabilities, Office for	1,201,387	1,365,371	1,260,112	1,272,255	1,284,519	1,296,906
<i>OPWDD</i>	570	0	0	0	0	0
<i>OPWDD - Other</i>	1,200,817	1,365,371	1,260,112	1,272,255	1,284,519	1,296,906
Functional Total	2,501,682	2,754,605	2,635,994	2,664,260	2,689,081	2,717,683
PUBLIC PROTECTION/CRIMINAL JUSTICE						
Correction, Commission of	2,677	2,801	2,862	2,939	3,017	3,097
Corrections and Community Supervision, Department of	1,505,198	2,183,193	2,174,974	2,175,823	2,176,689	2,177,572
<i>DOCCS</i>	1,505,198	2,183,193	2,174,974	2,175,823	2,176,689	2,177,572
Criminal Justice Services, Division of	30,978	30,469	30,773	31,366	31,981	32,578
Homeland Security and Emergency Services, Division of	21,152	34,002	34,479	35,394	36,326	37,270
Indigent Legal Services, Office of	2,764	3,958	3,969	4,040	4,116	4,193
Judicial Conduct, Commission on	4,492	5,536	5,432	5,432	5,432	5,432
Military and Naval Affairs, Division of	12,666	70,437	70,593	70,916	71,245	71,582
Prosecutorial Conduct, Commission on	0	1,350	1,350	1,350	1,350	1,350
State Police, Division of	498,155	767,724	781,710	797,027	812,650	828,587
Statewide Financial System	12,352	12,596	12,594	12,621	12,883	13,151
Victim Services, Office of	3,213	3,779	3,736	3,736	3,799	3,799
Functional Total	2,093,647	3,115,845	3,122,472	3,140,644	3,159,488	3,178,611
HIGHER EDUCATION						
Higher Education Services Corporation, New York State	8,813	11,467	11,353	10,526	9,700	9,884
State University of New York	4,213,104	4,395,223	4,429,774	4,465,779	4,504,955	4,545,111
Functional Total	4,221,917	4,406,690	4,441,127	4,476,305	4,514,655	4,554,995
EDUCATION						
Arts, Council on the	2,678	2,959	2,945	2,995	3,046	3,046
Education, Department of	93,619	106,222	108,165	110,483	112,526	112,526
<i>All Other</i>	93,619	106,222	108,165	110,483	112,526	112,526
Functional Total	96,297	109,181	111,110	113,478	115,572	115,572
GENERAL GOVERNMENT						
Budget, Division of the	26,807	32,195	31,602	31,602	31,602	31,602
Civil Service, Department of	16,265	18,988	18,944	19,273	19,609	19,952

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

	FY 2022 Actuals	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
Deferred Compensation Board	485	422	429	438	447	456
Elections, State Board of	6,676	12,369	12,425	12,607	12,792	12,980
Employee Relations, Office of	5,550	9,104	9,033	9,209	9,388	9,571
Ethics and Lobbying, Independent Commission on	4,809	6,773	6,674	6,674	6,674	6,674
Gaming Commission, New York State	32,453	34,459	34,059	34,061	34,061	34,061
General Services, Office of	41,245	45,279	46,846	47,757	48,684	49,631
Information Technology Services, Office of	276,530	325,415	334,310	335,342	342,406	349,620
Inspector General, Office of the	4,138	6,971	6,908	7,027	7,149	7,273
Labor Management Committees	6,830	5,600	5,709	5,823	5,939	6,058
Prevention of Domestic Violence, Office for	980	1,970	1,955	1,955	1,993	1,993
Public Employment Relations Board	3,576	3,619	3,612	3,676	3,743	3,810
State, Department of	28,615	39,529	39,016	39,016	39,016	39,016
Tax Appeals, Division of	2,726	2,877	2,866	2,866	2,866	2,866
Taxation and Finance, Department of	278,226	264,563	263,195	263,195	263,195	263,195
Veterans' Services, Division of	5,799	6,568	6,613	6,701	6,755	6,809
Welfare Inspector General, Office of	504	687	685	699	713	727
Workers' Compensation Board	87,960	87,370	88,322	90,088	91,890	93,728
Functional Total	830,174	904,758	913,203	918,009	928,922	940,022
ELECTED OFFICIALS						
Audit and Control, Department of	136,871	133,294	134,650	137,092	139,584	142,125
Executive Chamber	12,493	14,816	14,531	14,531	14,531	14,531
Judiciary	1,676,992	1,773,424	1,773,400	1,773,400	1,773,400	1,773,400
Law, Department of	145,627	159,871	159,441	161,901	164,409	166,968
Legislature	176,544	203,439	203,434	203,434	203,434	203,434
Lieutenant Governor, Office of the	423	686	679	679	679	679
Functional Total	2,148,950	2,285,530	2,286,135	2,291,037	2,296,037	2,301,137
ALL OTHER CATEGORIES						
Miscellaneous	1,839	317,679	150,860	160,279	183,699	177,719
Functional Total	1,839	317,679	150,860	160,279	183,699	177,719
TOTAL PERSONAL SERVICE SPENDING	13,243,267	15,541,720	15,297,803	15,411,349	15,552,132	15,664,245

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

	FY 2022 Actuals	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT						
Agriculture and Markets, Department of	6,396	6,947	6,772	6,725	6,791	6,858
Alcoholic Beverage Control, Division of	3,835	38,261	20,514	19,641	22,501	24,254
Economic Development, Department of	60,867	10,883	8,803	4,283	4,283	4,283
Financial Services, Department of	56,100	55,345	55,316	55,316	55,316	55,316
Olympic Regional Development Authority	5,328	6,216	6,216	6,216	6,216	6,216
Public Service Department	10,618	8,642	8,743	8,814	8,885	9,606
Functional Total	143,144	126,294	106,364	100,995	103,992	106,533
PARKS AND THE ENVIRONMENT						
Adirondack Park Agency	311	926	681	688	695	702
Environmental Conservation, Department of	31,454	44,450	49,593	46,924	47,256	47,256
Parks, Recreation and Historic Preservation, Office of	36,764	38,989	39,333	39,693	40,057	40,425
Functional Total	68,529	84,365	89,607	87,305	88,008	88,383
TRANSPORTATION						
Motor Vehicles, Department of	14,229	17,006	29,575	29,575	29,575	29,575
Transportation, Department of	163,773	178,825	178,825	178,825	183,741	188,786
Functional Total	178,002	195,831	208,400	208,400	213,316	218,361
HEALTH						
Aging, Office for the	106	134	136	138	140	140
Health, Department of	1,657,068	619,167	301,365	300,171	541,079	542,065
<i>Essential Plan</i>	59,868	70,619	85,467	86,026	94,622	96,226
<i>Medicaid Administration</i>	208,066	247,257	247,610	244,648	245,723	244,447
<i>Public Health</i>	1,389,134	301,291	(31,712)	(30,503)	200,734	201,392
Medicaid Inspector General, Office of the	2,075	2,420	2,482	2,549	2,620	2,620
Functional Total	1,659,249	621,721	303,983	302,858	543,839	544,825
SOCIAL WELFARE						
Children and Family Services, Office of	75,551	90,818	93,215	94,922	96,850	96,363
<i>OCFS</i>	75,551	90,818	93,215	94,922	96,850	96,363
Housing and Community Renewal, Division of	12,207	22,302	22,299	22,299	22,299	22,299
Human Rights, Division of	522	1,029	1,029	1,029	1,029	1,029
Labor, Department of	58,419	28,002	18,856	18,875	18,880	18,880
National and Community Service	0	9	9	9	9	9
Temporary and Disability Assistance, Office of	68,615	49,960	49,465	49,538	49,557	49,551
<i>All Other</i>	68,615	49,960	49,465	49,538	49,557	49,551
Functional Total	215,314	192,120	184,873	186,672	188,624	188,131
MENTAL HYGIENE						
Addiction Services and Supports, Office of	22,387	31,303	34,389	33,996	35,114	35,852
<i>OASAS</i>	10,951	17,701	20,982	20,290	21,060	21,441
<i>OASAS - Other</i>	11,436	13,602	13,407	13,706	14,054	14,411
Justice Center	6,935	7,575	7,802	8,030	8,279	8,535
Mental Health, Office of	301,231	358,059	326,715	339,575	352,842	366,439
<i>OMH</i>	79,516	64,540	54,746	58,370	61,016	63,727
<i>OMH - Other</i>	221,715	293,519	271,969	281,205	291,826	302,712
People with Developmental Disabilities, Office for	174,073	236,718	236,959	241,799	246,838	252,003
<i>OPWDD</i>	12,280	202	202	202	202	202
<i>OPWDD - Other</i>	161,793	236,516	236,757	241,597	246,636	251,801
Functional Total	504,626	633,655	605,865	623,400	643,073	662,829
PUBLIC PROTECTION/CRIMINAL JUSTICE						
Correction, Commission of	115	227	233	239	245	251
Corrections and Community Supervision, Department of	402,050	492,131	473,178	462,538	459,720	459,720
<i>DOCCS</i>	402,050	492,131	473,178	462,538	459,720	459,720
Criminal Justice Services, Division of	5,307	8,932	9,126	9,992	10,188	10,387
Homeland Security and Emergency Services, Division of	11,769	13,713	14,014	14,317	14,627	14,944
Indigent Legal Services, Office of	241	860	875	892	909	927
Judicial Conduct, Commission on	1,656	1,757	1,757	1,757	1,757	1,757
Judicial Nomination, Commission on	0	30	30	30	30	30
Judicial Screening Committees, New York State	1	38	38	38	38	38
Military and Naval Affairs, Division of	8,737	13,220	13,470	13,723	13,911	14,104
Prosecutorial Conduct, Commission on	0	400	400	400	400	400
State Police, Division of	66,446	94,244	87,251	88,616	90,014	91,444
Statewide Financial System	17,774	19,376	19,376	19,376	19,851	20,341
Victim Services, Office of	271	2,717	2,716	2,716	2,725	2,725
Functional Total	514,367	647,645	622,464	614,634	614,415	617,068
HIGHER EDUCATION						
Higher Education Services Corporation, New York State	6,926	19,126	19,122	13,310	7,500	7,725
State University of New York	2,301,953	2,250,968	2,258,355	2,266,021	2,305,831	2,345,680
Functional Total	2,308,879	2,270,094	2,277,477	2,279,331	2,313,331	2,353,405
EDUCATION						
Arts, Council on the	1,470	1,857	1,893	1,929	1,967	1,967
Education, Department of	46,232	61,471	62,603	64,015	65,481	65,481
<i>All Other</i>	46,232	61,471	62,603	64,015	65,481	65,481
Functional Total	47,702	63,328	64,496	65,944	67,448	67,448
GENERAL GOVERNMENT						

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

	FY 2022 Actuals	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
Budget, Division of the	(15,572)	3,243	2,705	2,705	2,705	2,705
Civil Service, Department of	1	1,851	1,922	1,970	2,018	2,068
Deferred Compensation Board	(30)	176	180	184	190	193
Elections, State Board of	3,652	11,581	6,227	6,391	6,561	6,736
Employee Relations, Office of	567	211	217	222	228	233
Ethics and Lobbying, Independent Commission on	749	1,057	1,057	1,057	1,057	1,057
Gaming Commission, New York State	13,525	31,290	24,323	24,324	24,324	24,324
General Services, Office of	53,602	53,168	53,635	49,910	51,087	52,292
Information Technology Services, Office of	280,081	282,836	305,293	305,293	312,740	320,410
Inspector General, Office of the	1,050	1,398	1,430	1,464	1,500	1,537
Labor Management Committees	16,511	28,660	29,444	30,171	30,776	31,394
Prevention of Domestic Violence, Office for	78	195	195	195	199	199
Public Employment Relations Board	212	250	256	261	268	274
State, Department of	11,035	16,664	16,657	15,157	14,157	13,907
Tax Appeals, Division of	173	181	174	174	174	174
Taxation and Finance, Department of	47,413	73,590	68,890	68,891	69,980	69,980
Veterans' Services, Division of	221	374	398	422	427	431
Welfare Inspector General, Office of	4	109	109	109	109	109
Workers' Compensation Board	56,918	59,838	61,183	62,670	64,218	65,805
Functional Total	470,190	566,672	574,295	571,570	582,718	593,828
ELECTED OFFICIALS						
Audit and Control, Department of	25,442	35,233	35,952	36,738	37,558	38,398
Executive Chamber	2,984	3,323	3,323	3,323	3,323	3,323
Judiciary	281,095	335,900	335,900	335,900	335,900	335,900
Law, Department of	51,149	58,709	59,027	59,403	59,792	60,192
Legislature	53,868	57,167	57,167	57,167	57,167	57,167
Lieutenant Governor, Office of the	87	67	67	67	67	67
Functional Total	414,625	490,399	491,436	492,598	493,807	495,047
LOCAL GOVERNMENT ASSISTANCE						
Aid and Incentives for Municipalities	1	0	0	0	0	0
Functional Total	1	0	0	0	0	0
ALL OTHER CATEGORIES						
Long-Term Debt Service	14,157	45,497	46,270	46,270	46,270	46,270
Miscellaneous	53,675	(555,126)	1,888	201,945	201,961	201,978
Functional Total	67,832	(509,629)	48,158	248,215	248,231	248,248
TOTAL NON-PERSONAL SERVICE/INDIRECT COSTS SPENDING	6,592,460	5,382,495	5,577,418	5,781,922	6,100,802	6,184,106

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

	FY 2022 Actuals	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT						
Agriculture and Markets, Department of	1,103	2,302	2,296	2,296	2,296	2,296
Alcoholic Beverage Control, Division of	1,298	12,297	10,085	9,622	10,326	10,692
Economic Development, Department of	0	28	28	28	28	28
Financial Services, Department of	102,460	116,319	115,723	115,723	115,723	115,723
Olympic Regional Development Authority	0	1,500	1,500	1,500	1,500	1,500
Public Service Department	29,460	32,209	32,911	32,936	33,485	34,658
Functional Total	134,321	164,655	162,543	162,105	163,358	164,897
PARKS AND THE ENVIRONMENT						
Environmental Conservation, Department of	48,764	47,823	46,972	46,972	46,972	46,972
Parks, Recreation and Historic Preservation, Office of	3,864	5,142	5,077	5,277	5,277	5,277
Functional Total	52,628	52,965	52,049	52,249	52,249	52,249
TRANSPORTATION						
Motor Vehicles, Department of	21,897	27,819	27,333	27,333	27,333	27,333
Transportation, Department of	1,069	2,160	2,193	2,230	2,230	2,230
Functional Total	22,966	29,979	29,526	29,563	29,563	29,563
HEALTH						
Health, Department of	33,877	46,605	47,791	47,677	47,778	47,845
<i>Medicaid Administration</i>	606	1	1	1	1	1
<i>Public Health</i>	33,271	46,604	47,790	47,676	47,777	47,844
Functional Total	33,877	46,605	47,791	47,677	47,778	47,845
SOCIAL WELFARE						
Children and Family Services, Office of	2,071	2,357	2,366	2,446	2,527	2,613
<i>OCFS</i>	2,071	2,357	2,366	2,446	2,527	2,613
Housing and Community Renewal, Division of	20,606	27,538	27,455	27,465	27,472	27,244
Labor, Department of	19,539	27,412	27,352	27,371	27,384	27,393
Temporary and Disability Assistance, Office of	0	128	128	128	128	128
<i>All Other</i>	0	128	128	128	128	128
Functional Total	42,216	57,435	57,301	57,410	57,511	57,378
MENTAL HYGIENE						
Addiction Services and Supports, Office of	0	0	509	817	828	840
<i>OASAS</i>	0	0	509	817	828	840
Justice Center	768	0	0	0	0	0
Mental Health, Office of	0	0	233	388	393	398
<i>OMH</i>	0	0	233	388	393	398
Functional Total	768	0	742	1,205	1,221	1,238
PUBLIC PROTECTION/CRIMINAL JUSTICE						
Corrections and Community Supervision, Department of	123	657	635	637	639	642
<i>DOCCS</i>	123	657	635	637	639	642
Criminal Justice Services, Division of	0	1	0	0	0	0
Homeland Security and Emergency Services, Division of	430	1,011	873	876	879	882
Indigent Legal Services, Office of	1,716	2,422	2,433	2,506	2,554	2,603
Military and Naval Affairs, Division of	0	10	10	10	10	10
State Police, Division of	20,519	29,536	29,523	29,523	29,523	29,523
Victim Services, Office of	1,681	1,710	1,683	1,683	1,683	1,683
Functional Total	24,469	35,347	35,157	35,235	35,288	35,343
HIGHER EDUCATION						
Higher Education Services Corporation, New York State	5,760	6,884	6,819	3,409	0	0
State University of New York	511,495	563,862	571,265	585,020	599,292	613,748
Functional Total	517,255	570,746	578,084	588,429	599,292	613,748
EDUCATION						
Education, Department of	39,025	44,573	45,132	46,782	48,300	49,000
<i>All Other</i>	39,025	44,573	45,132	46,782	48,300	49,000
Functional Total	39,025	44,573	45,132	46,782	48,300	49,000
GENERAL GOVERNMENT						
Budget, Division of the	842	1,320	1,300	1,300	1,300	1,300
Civil Service, Department of	20	246	251	256	261	266
Deferred Compensation Board	279	256	261	266	272	277
Employee Relations, Office of	0	4	0	0	0	0
Gaming Commission, New York State	16,162	20,464	20,256	20,256	20,256	20,256
General Services, Office of	2,799	2,710	2,726	2,780	2,836	2,893
Labor Management Committees	1,680	5,100	5,202	5,306	5,412	5,520
State, Department of	10,680	19,127	18,964	18,964	18,964	18,964
Taxation and Finance, Department of	22,320	21,587	21,577	21,577	21,577	21,577
Veterans' Services, Division of	0	5	5	5	5	5
Workers' Compensation Board	55,102	55,874	55,987	58,017	60,133	62,329
Functional Total	109,884	126,693	126,529	128,727	131,016	133,387
ELECTED OFFICIALS						
Audit and Control, Department of	1,739	2,384	2,337	2,422	2,510	2,602
Judiciary	1,004,372	828,114	866,851	866,959	877,559	884,959
Law, Department of	21,048	25,719	25,340	25,804	26,288	26,789
Functional Total	1,027,159	856,217	894,528	895,185	906,357	914,350

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

	<u>FY 2022 Actuals</u>	<u>FY 2023 Projected</u>	<u>FY 2024 Projected</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Projected</u>	<u>FY 2027 Projected</u>
ALL OTHER CATEGORIES						
General State Charges	8,014,508	7,862,606	8,554,366	9,748,786	11,047,270	12,432,668
Miscellaneous	<u>5,674</u>	<u>1,414</u>	<u>1,407</u>	<u>1,429</u>	<u>1,453</u>	<u>1,478</u>
Functional Total	<u>8,020,182</u>	<u>7,864,020</u>	<u>8,555,773</u>	<u>9,750,215</u>	<u>11,048,723</u>	<u>12,434,146</u>
TOTAL GENERAL STATE CHARGES SPENDING	<u>10,024,750</u>	<u>9,849,235</u>	<u>10,585,155</u>	<u>11,794,782</u>	<u>13,120,656</u>	<u>14,533,144</u>

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

	FY 2022 Actuals	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT						
Agriculture and Markets, Department of	7,676	53,532	19,284	9,934	9,934	9,934
Economic Development, Department of	0	3,400	3,800	3,500	3,500	3,500
Empire State Development Corporation	32,763	1,492,798	1,551,465	1,263,816	604,321	498,826
Energy Research and Development Authority, New York State	14,148	24,460	29,030	31,754	30,563	33,313
Lake Ontario Resiliency/Economic Development	10,376	10,000	0	0	0	0
Olympic Regional Development Authority	129,268	63,300	33,300	33,300	33,300	15,800
Power Authority, New York	1,126	2,100	4,300	2,000	2,000	2,000
Regional Economic Development Program	0	447	0	0	0	0
Strategic Investment Program	0	2,000	2,000	2,000	2,000	2,000
Functional Total	195,357	1,652,037	1,643,179	1,346,304	685,618	565,373
PARKS AND THE ENVIRONMENT						
Adirondack Park Agency	0	6,000	15,000	0	0	0
Environmental Conservation, Department of	533,360	819,967	1,423,612	1,155,559	1,124,559	1,177,035
Hudson River Park Trust	6,621	30,000	10,000	10,000	5,633	0
Parks, Recreation and Historic Preservation, Office of	152,715	258,397	237,397	235,897	235,897	225,897
Functional Total	692,696	1,114,364	1,686,009	1,401,456	1,366,089	1,402,932
TRANSPORTATION						
Motor Vehicles, Department of	306,032	328,271	324,538	324,538	324,538	324,538
Transportation, Department of	2,137,316	3,244,327	3,854,778	3,789,289	3,584,868	3,619,209
Functional Total	2,443,348	3,572,598	4,179,316	4,113,827	3,909,406	3,943,747
HEALTH						
Health, Department of	112,082	86,295	73,928	72,930	71,928	71,928
<i>Public Health</i>	112,082	86,295	73,928	72,930	71,928	71,928
Functional Total	112,082	86,295	73,928	72,930	71,928	71,928
SOCIAL WELFARE						
Children and Family Services, Office of	16,192	23,268	35,775	36,195	36,254	36,317
<i>OCFS</i>	16,192	23,268	35,775	36,195	36,254	36,317
Temporary and Disability Assistance, Office of	1,181	1,784	1,784	1,784	1,784	784
<i>All Other</i>	1,181	1,784	1,784	1,784	1,784	784
Functional Total	17,373	25,052	37,559	37,979	38,038	37,101
MENTAL HYGIENE						
Addiction Services and Supports, Office of	5,536	20,149	22,491	16,401	15,274	15,289
<i>OASAS</i>	5,536	20,149	22,491	16,401	15,274	15,289
Mental Health, Office of	213,715	352,856	328,352	392,494	397,727	376,633
<i>OMH</i>	213,715	352,856	328,352	392,494	397,727	376,633
People with Developmental Disabilities, Office for	98,235	165,001	129,989	131,644	121,639	133,677
<i>OPWDD</i>	98,235	165,001	129,989	131,644	121,639	133,677
Functional Total	317,486	538,006	480,832	540,539	534,640	525,599
PUBLIC PROTECTION/CRIMINAL JUSTICE						
Corrections and Community Supervision, Department of	358,582	350,714	354,921	354,964	315,008	315,052
<i>DOCCS</i>	358,582	350,714	354,921	354,964	315,008	315,052
Criminal Justice Services, Division of	0	47,750	69,500	31,750	7,000	4,000
Homeland Security and Emergency Services, Division of	(25,094)	(11,091)	12,800	19,100	13,680	6,180
Military and Naval Affairs, Division of	197,197	(45,472)	45,395	39,939	41,537	29,393
State Police, Division of	41,200	53,822	42,352	42,352	42,352	44,943
Victim Services, Office of	1,474	4,026	0	0	0	0
Functional Total	573,359	399,749	524,968	488,105	419,577	399,568
HIGHER EDUCATION						
City University of New York	348,029	382,566	555,919	632,800	612,234	518,565
State University Construction Fund	981	0	0	0	0	0
State University of New York	804,289	1,090,318	1,257,251	1,336,976	1,274,024	1,203,495
Functional Total	1,153,299	1,472,884	1,813,170	1,969,776	1,886,258	1,722,060
EDUCATION						
Education, Department of	13,048	74,842	82,494	76,763	23,541	7,601
<i>All Other</i>	13,048	74,842	82,494	76,763	23,541	7,601
Functional Total	13,048	74,842	82,494	76,763	23,541	7,601
GENERAL GOVERNMENT						
Elections, State Board of	2,395	18,200	6,030	5,171	0	0
General Services, Office of	225,491	305,827	251,711	207,119	186,089	195,878
Information Technology Services, Office of	79,927	153,931	132,945	112,945	105,700	105,700
Public Employment Relations Board	0	2,500	0	0	0	0
State, Department of	436	22,000	31,028	31,513	49,866	32,000
Veterans' Services, Division of	0	0	2,000	1,000	1,000	1,000
Workers' Compensation Board	4,210	3,600	3,700	13,000	13,900	11,083
Functional Total	312,459	506,058	427,414	370,748	356,555	345,661
ELECTED OFFICIALS						
Audit and Control, Department of	2,185	10,850	13,410	6,746	3,246	2,960
Judiciary	17,482	26,700	119	0	0	0
Law, Department of	1,092	4,470	3,000	1,500	0	0
Functional Total	20,759	42,020	16,529	8,246	3,246	2,960

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

	<u>FY 2022 Actuals</u>	<u>FY 2023 Projected</u>	<u>FY 2024 Projected</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Projected</u>	<u>FY 2027 Projected</u>
ALL OTHER CATEGORIES						
Community Resiliency, Economic Sustainability and Technology	0	5,000	25,000	25,000	30,000	50,000
Local Community Assistance Program	0	2,000	5,000	10,000	10,000	15,000
Miscellaneous	12,383	(296,653)	(325,801)	(426,464)	(426,580)	(426,592)
Special Infrastructure Account	13,393	196,811	138,149	106,625	101,021	23,767
Functional Total	<u>25,776</u>	<u>(92,842)</u>	<u>(157,652)</u>	<u>(284,839)</u>	<u>(285,559)</u>	<u>(337,825)</u>
 TOTAL CAPITAL PROJECTS SPENDING	 <u>5,877,042</u>	 <u>9,391,063</u>	 <u>10,807,746</u>	 <u>10,141,834</u>	 <u>9,009,337</u>	 <u>8,686,705</u>

**CASH DISBURSEMENTS BY FUNCTION
SPECIAL REVENUE STATE FUNDS
LOCAL ASSISTANCE
(thousands of dollars)**

	FY 2022 Actuals	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT						
Alcoholic Beverage Control, Division of	0	50,000	(8,891)	(25,007)	1,709	60,006
Economic Development, Department of	0	1,500	0	0	0	0
Financial Services, Department of	68,871	74,872	74,872	74,872	74,872	74,872
Public Service Department	877	160	134	131	133	133
Functional Total	<u>69,748</u>	<u>126,532</u>	<u>66,115</u>	<u>49,996</u>	<u>76,714</u>	<u>135,011</u>
PARKS AND THE ENVIRONMENT						
Parks, Recreation and Historic Preservation, Office of	4,630	4,650	4,650	4,650	4,650	4,650
Functional Total	<u>4,630</u>	<u>4,650</u>	<u>4,650</u>	<u>4,650</u>	<u>4,650</u>	<u>4,650</u>
TRANSPORTATION						
Transportation, Department of	3,663,104	4,447,765	4,701,095	4,702,640	4,704,201	4,705,778
Functional Total	<u>3,663,104</u>	<u>4,447,765</u>	<u>4,701,095</u>	<u>4,702,640</u>	<u>4,704,201</u>	<u>4,705,778</u>
HEALTH						
Health, Department of	6,984,286	7,520,634	7,261,525	7,286,308	7,157,901	7,154,011
<i>Medical Assistance</i>	5,818,890	6,272,901	5,867,724	5,857,362	5,711,255	5,686,020
<i>Public Health</i>	1,165,396	1,247,733	1,393,801	1,428,946	1,446,646	1,467,991
Functional Total	<u>6,984,286</u>	<u>7,520,634</u>	<u>7,261,525</u>	<u>7,286,308</u>	<u>7,157,901</u>	<u>7,154,011</u>
SOCIAL WELFARE						
Children and Family Services, Office of	1,074	3,582	3,582	3,582	3,582	3,582
<i>OCFS</i>	1,074	3,582	3,582	3,582	3,582	3,582
Housing and Community Renewal, Division of	577	3,102	3,102	3,102	3,102	3,102
Labor, Department of	0	150	150	150	150	150
Functional Total	<u>1,651</u>	<u>6,834</u>	<u>6,834</u>	<u>6,834</u>	<u>6,834</u>	<u>6,834</u>
MENTAL HYGIENE						
Addiction Services and Supports, Office of	2,517	215,689	105,506	115,984	108,522	125,978
<i>OASAS</i>	2,517	215,689	105,506	115,984	108,522	125,978
Justice Center	419	0	0	0	0	0
Mental Health, Office of	66	1,075	1,075	1,075	1,075	1,075
<i>OMH</i>	66	1,075	1,075	1,075	1,075	1,075
Functional Total	<u>3,002</u>	<u>216,764</u>	<u>106,581</u>	<u>117,059</u>	<u>109,597</u>	<u>127,053</u>
PUBLIC PROTECTION/CRIMINAL JUSTICE						
Criminal Justice Services, Division of	79,414	61,024	34,390	34,390	34,390	34,390
Homeland Security and Emergency Services, Division of	61,558	96,949	98,549	98,549	98,549	98,549
Indigent Legal Services, Office of	117,660	323,534	337,296	337,296	337,296	337,296
Victim Services, Office of	16,965	43,358	43,358	43,358	28,958	28,958
Functional Total	<u>275,597</u>	<u>524,865</u>	<u>513,593</u>	<u>513,593</u>	<u>499,193</u>	<u>499,193</u>
EDUCATION						
Arts, Council on the	52	398	398	398	398	398
Education, Department of	5,401,798	6,489,548	6,298,187	5,986,760	5,970,478	6,015,158
<i>School Aid</i>	3,491,423	4,645,380	4,562,091	4,357,184	4,389,384	4,460,984
<i>STAR Property Tax Relief</i>	1,904,228	1,830,985	1,722,913	1,616,393	1,567,911	1,540,991
<i>All Other</i>	6,147	13,183	13,183	13,183	13,183	13,183
Functional Total	<u>5,401,850</u>	<u>6,489,946</u>	<u>6,298,585</u>	<u>5,987,158</u>	<u>5,970,876</u>	<u>6,015,556</u>
GENERAL GOVERNMENT						
Elections, State Board of	0	0	10,000	15,000	10,000	30,000
Gaming Commission, New York State	89,407	254,300	118,800	118,800	120,800	124,900
Taxation and Finance, Department of	5,515	5,850	5,850	5,850	5,850	5,850
Functional Total	<u>94,922</u>	<u>260,150</u>	<u>134,650</u>	<u>139,650</u>	<u>136,650</u>	<u>160,750</u>
ELECTED OFFICIALS						
Judiciary	98,888	115,200	115,200	115,200	115,200	115,200
Functional Total	<u>98,888</u>	<u>115,200</u>	<u>115,200</u>	<u>115,200</u>	<u>115,200</u>	<u>115,200</u>
ALL OTHER CATEGORIES						
Miscellaneous	16,283	(1,378,882)	(2,721,828)	(3,595,654)	(2,806,849)	(2,092,000)
Functional Total	<u>16,283</u>	<u>(1,378,882)</u>	<u>(2,721,828)</u>	<u>(3,595,654)</u>	<u>(2,806,849)</u>	<u>(2,092,000)</u>
TOTAL LOCAL ASSISTANCE SPENDING	<u><u>16,613,961</u></u>	<u><u>18,334,458</u></u>	<u><u>16,487,000</u></u>	<u><u>15,327,434</u></u>	<u><u>15,974,967</u></u>	<u><u>16,832,036</u></u>

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

	FY 2022 Actuals	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT						
Agriculture and Markets, Department of	2,704	3,800	3,798	3,804	3,810	3,816
Alcoholic Beverage Control, Division of	2,312	19,033	16,753	16,373	17,899	18,865
Economic Development, Department of	0	103	103	103	103	103
Financial Services, Department of	166,925	162,136	161,204	161,204	161,204	161,204
Public Service Department	47,568	47,203	49,240	50,174	51,127	52,098
Functional Total	219,509	232,275	231,098	231,658	234,143	236,086
PARKS AND THE ENVIRONMENT						
Environmental Conservation, Department of	88,415	88,062	87,798	88,337	88,886	83,526
Parks, Recreation and Historic Preservation, Office of	24,174	42,736	43,017	43,722	44,441	45,175
Functional Total	112,589	130,798	130,815	132,059	133,327	128,701
TRANSPORTATION						
Motor Vehicles, Department of	35,309	38,751	37,992	37,992	37,992	37,992
Transportation, Department of	1,732	3,351	3,348	3,348	3,449	3,552
Functional Total	37,041	42,102	41,340	41,340	41,441	41,544
HEALTH						
Health, Department of	81,268	149,605	148,701	148,582	148,741	148,846
<i>Medicaid Administration</i>	971	1	1	1	1	1
<i>Public Health</i>	80,297	149,604	148,700	148,581	148,740	148,845
Functional Total	81,268	149,605	148,701	148,582	148,741	148,846
SOCIAL WELFARE						
Children and Family Services, Office of	3,325	3,687	3,733	3,798	3,862	3,930
<i>OCFS</i>	3,325	3,687	3,733	3,798	3,862	3,930
Housing and Community Renewal, Division of	38,932	42,236	42,110	42,123	42,138	42,138
Labor, Department of	31,555	35,600	35,511	35,530	35,550	35,562
Functional Total	73,812	81,523	81,354	81,451	81,550	81,630
MENTAL HYGIENE						
Addiction Services and Supports, Office of	0	0	841	1,333	1,333	1,333
<i>OASAS</i>	0	0	841	1,333	1,333	1,333
Justice Center	1,136	0	0	0	0	0
Mental Health, Office of	0	0	385	632	632	632
<i>OMH</i>	0	0	385	632	632	632
Functional Total	1,136	0	1,226	1,965	1,965	1,965
PUBLIC PROTECTION/CRIMINAL JUSTICE						
Corrections and Community Supervision, Department of	192	227	223	223	223	223
<i>DOCCS</i>	192	227	223	223	223	223
Criminal Justice Services, Division of	140	396	403	411	419	427
Homeland Security and Emergency Services, Division of	21,082	29,330	29,748	30,343	30,950	31,581
Indigent Legal Services, Office of	2,764	3,958	3,969	4,040	4,116	4,193
Military and Naval Affairs, Division of	2	165	169	172	175	179
State Police, Division of	43,540	51,440	52,449	53,497	54,567	55,659
Victim Services, Office of	3,213	3,277	3,236	3,236	3,299	3,299
Functional Total	70,933	88,793	90,197	91,922	93,749	95,561
HIGHER EDUCATION						
Higher Education Services Corporation, New York State	8,371	10,955	10,853	5,426	0	0
State University of New York	4,211,504	4,395,044	4,429,605	4,465,610	4,504,786	4,544,942
Functional Total	4,219,875	4,405,999	4,440,458	4,471,036	4,504,786	4,544,942
EDUCATION						
Education, Department of	60,245	68,555	69,979	71,556	72,847	72,847
<i>All Other</i>	60,245	68,555	69,979	71,556	72,847	72,847
Functional Total	60,245	68,555	69,979	71,556	72,847	72,847
GENERAL GOVERNMENT						
Budget, Division of	1,347	1,591	1,560	1,560	1,560	1,560
Civil Service, Department of	29	372	380	387	395	403
Deferred Compensation Board	446	389	396	404	412	421
Employee Relations, Office of	0	6	0	0	0	0
Gaming Commission, New York State	29,355	31,905	31,581	31,583	31,583	31,583
General Services, Office of	4,506	4,037	4,056	4,138	4,220	4,305
State, Department of	20,998	30,417	30,162	30,162	30,162	30,162
Taxation and Finance, Department of	35,642	44,840	44,823	44,823	44,823	44,823
Workers' Compensation Board	87,960	87,369	88,322	90,088	91,890	93,728
Functional Total	180,283	200,926	201,280	203,145	205,045	206,985
ELECTED OFFICIALS						
Audit and Control, Department of	14,183	16,398	16,584	16,890	17,202	17,520
Judiciary	70,848	69,603	69,600	69,600	69,600	69,600
Law, Department of	36,501	40,346	39,932	40,336	40,747	41,167
Functional Total	121,532	126,347	126,116	126,826	127,549	128,287

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

	<u>FY 2022 Actuals</u>	<u>FY 2023 Projected</u>	<u>FY 2024 Projected</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Projected</u>	<u>FY 2027 Projected</u>
ALL OTHER CATEGORIES						
Miscellaneous	1,750	(466,613)	(566,596)	(566,577)	(566,557)	(566,537)
Functional Total	<u>1,750</u>	<u>(466,613)</u>	<u>(566,596)</u>	<u>(566,577)</u>	<u>(566,557)</u>	<u>(566,537)</u>
TOTAL PERSONAL SERVICE SPENDING	<u>5,179,973</u>	<u>5,060,310</u>	<u>4,995,968</u>	<u>5,034,963</u>	<u>5,078,586</u>	<u>5,120,857</u>

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

	FY 2022 Actuals	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT						
Agriculture and Markets, Department of	1,533	2,649	2,684	2,573	2,573	2,574
Alcoholic Beverage Control, Division of	2,759	35,687	18,645	17,726	20,539	22,243
Economic Development, Department of	513	1,847	1,847	1,847	1,847	1,847
Financial Services, Department of	56,100	55,345	55,316	55,316	55,316	55,316
Olympic Regional Development Authority	0	150	150	150	150	150
Public Service Department	10,618	8,642	8,743	8,814	8,885	9,606
Functional Total	71,523	104,320	87,385	86,426	89,310	91,736
PARKS AND THE ENVIRONMENT						
Environmental Conservation, Department of	22,237	24,552	24,580	24,702	24,831	24,831
Parks, Recreation and Historic Preservation, Office of	30,881	33,115	33,400	33,701	34,005	34,312
Functional Total	53,118	57,667	57,980	58,403	58,836	59,143
TRANSPORTATION						
Motor Vehicles, Department of	12,872	12,425	24,994	24,994	24,994	24,994
Transportation, Department of	4,381	5,563	5,563	5,563	5,720	5,875
Functional Total	17,253	17,988	30,557	30,557	30,714	30,869
HEALTH						
Health, Department of	141,671	150,344	153,918	154,307	159,671	160,329
<i>Medicaid Administration</i>	27	1	1	1	1	1
<i>Public Health</i>	141,644	150,343	153,917	154,306	159,670	160,328
Functional Total	141,671	150,344	153,918	154,307	159,671	160,329
SOCIAL WELFARE						
Children and Family Services, Office of	8,886	17,396	17,724	17,228	17,571	17,463
<i>OCFS</i>	8,886	17,396	17,724	17,228	17,571	17,463
Housing and Community Renewal, Division of	10,705	21,921	21,918	21,918	21,918	21,918
Labor, Department of	18,820	19,093	18,590	18,609	18,613	18,613
Temporary and Disability Assistance, Office of	19	700	200	200	200	200
<i>All Other</i>	19	700	200	200	200	200
Functional Total	38,430	59,110	58,432	57,955	58,302	58,194
MENTAL HYGIENE						
Addiction Services and Supports, Office of	4,422	6,667	9,291	10,865	11,044	11,228
<i>OASAS</i>	4,422	6,667	9,291	10,865	11,044	11,228
Justice Center	37	0	0	0	0	0
Mental Health, Office of	5,292	5,445	5,494	5,526	5,526	5,526
<i>OMH</i>	5,292	5,445	5,494	5,526	5,526	5,526
People with Developmental Disabilities, Office for	72	202	202	202	202	202
<i>OPWDD</i>	72	202	202	202	202	202
Functional Total	9,823	12,314	14,987	16,593	16,772	16,956
PUBLIC PROTECTION/CRIMINAL JUSTICE						
Corrections and Community Supervision, Department of	44	2,448	2,448	2,448	2,448	2,448
<i>DOCCS</i>	44	2,448	2,448	2,448	2,448	2,448
Criminal Justice Services, Division of	15	1,838	1,895	1,953	1,991	2,030
Homeland Security and Emergency Services, Division of	11,769	9,963	10,214	10,466	10,724	10,988
Indigent Legal Services, Office of	241	860	875	892	909	927
Military and Naval Affairs, Division of	3,802	3,653	3,723	3,792	3,792	3,792
State Police, Division of	28,304	31,924	32,078	32,237	32,400	32,566
Victim Services, Office of	271	687	686	686	695	695
Functional Total	44,446	51,373	51,919	52,474	52,959	53,446
HIGHER EDUCATION						
Higher Education Services Corporation, New York State	6,926	19,126	19,122	9,560	0	0
State University of New York	2,299,788	2,250,226	2,257,613	2,265,279	2,305,089	2,344,938
Functional Total	2,306,714	2,269,352	2,276,735	2,274,839	2,305,089	2,344,938
EDUCATION						
Education, Department of	28,004	30,989	31,588	32,258	32,953	32,953
<i>All Other</i>	28,004	30,989	31,588	32,258	32,953	32,953
Functional Total	28,004	30,989	31,588	32,258	32,953	32,953
GENERAL GOVERNMENT						
Budget, Division of the	(16,621)	1,906	1,905	1,905	1,905	1,905
Civil Service, Department of	1	451	462	474	485	497
Deferred Compensation Board	16	150	154	157	162	165
Elections, State Board of	236	0	0	0	0	0
Gaming Commission, New York State	12,441	28,214	21,450	21,451	21,451	21,451
General Services, Office of	3,560	7,995	8,185	8,382	8,583	8,788
Labor Management Committees	0	314	321	329	337	346
Prevention of Domestic Violence, Office for	0	3	3	3	3	3
Public Employment Relations Board	69	46	47	48	50	51
State, Department of	10,677	16,428	16,421	14,921	13,921	13,671
Taxation and Finance, Department of	28,289	28,544	28,544	28,544	28,544	28,544
Veterans' Services, Division of	0	160	160	160	160	160
Workers' Compensation Board	56,918	59,838	61,183	62,670	64,218	65,805
Functional Total	95,586	144,049	138,835	139,044	139,819	141,386
ELECTED OFFICIALS						

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

	<u>FY 2022 Actuals</u>	<u>FY 2023 Projected</u>	<u>FY 2024 Projected</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Projected</u>	<u>FY 2027 Projected</u>
Audit and Control, Department of	4,659	7,294	7,384	7,484	7,590	7,699
Judiciary	51,816	46,700	46,700	46,700	46,700	46,700
Law, Department of	38,230	45,409	45,462	45,549	45,637	45,729
Legislature	1,328	950	950	950	950	950
Functional Total	<u>96,033</u>	<u>100,353</u>	<u>100,496</u>	<u>100,683</u>	<u>100,877</u>	<u>101,078</u>
ALL OTHER CATEGORIES						
Miscellaneous	1,243	(423,501)	(523,487)	(523,471)	(523,455)	(523,438)
Functional Total	<u>1,243</u>	<u>(423,501)</u>	<u>(523,487)</u>	<u>(523,471)</u>	<u>(523,455)</u>	<u>(523,438)</u>
TOTAL NON-PERSONAL SERVICE/INDIRECT COSTS SPENDING	<u><u>2,903,844</u></u>	<u><u>2,574,358</u></u>	<u><u>2,479,345</u></u>	<u><u>2,480,068</u></u>	<u><u>2,521,847</u></u>	<u><u>2,567,590</u></u>

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

	FY 2022 Actuals	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT						
Agriculture and Markets, Department of	1,103	2,302	2,296	2,296	2,296	2,296
Alcoholic Beverage Control, Division of	1,298	12,297	10,085	9,622	10,326	10,692
Economic Development, Department of	0	28	28	28	28	28
Financial Services, Department of	102,460	116,319	115,723	115,723	115,723	115,723
Public Service Department	29,460	32,209	32,911	32,936	33,485	34,658
Functional Total	134,321	163,155	161,043	160,605	161,858	163,397
PARKS AND THE ENVIRONMENT						
Environmental Conservation, Department of	48,764	47,823	46,972	46,972	46,972	46,972
Parks, Recreation and Historic Preservation, Office of	3,864	5,142	5,077	5,277	5,277	5,277
Functional Total	52,628	52,965	52,049	52,249	52,249	52,249
TRANSPORTATION						
Motor Vehicles, Department of	21,897	27,819	27,333	27,333	27,333	27,333
Transportation, Department of	1,069	2,160	2,193	2,230	2,230	2,230
Functional Total	22,966	29,979	29,526	29,563	29,563	29,563
HEALTH						
Health, Department of	33,877	44,535	45,721	45,607	45,708	45,775
<i>Medicaid Administration</i>	606	1	1	1	1	1
<i>Public Health</i>	33,271	44,534	45,720	45,606	45,707	45,774
Functional Total	33,877	44,535	45,721	45,607	45,708	45,775
SOCIAL WELFARE						
Children and Family Services, Office of	2,071	2,357	2,366	2,446	2,527	2,613
<i>OCFS</i>	2,071	2,357	2,366	2,446	2,527	2,613
Housing and Community Renewal, Division of	20,606	27,538	27,455	27,465	27,472	27,244
Labor, Department of	19,539	27,412	27,352	27,371	27,384	27,393
Temporary and Disability Assistance, Office of	0	128	128	128	128	128
<i>All Other</i>	0	128	128	128	128	128
Functional Total	42,216	57,435	57,301	57,410	57,511	57,378
MENTAL HYGIENE						
Addiction Services and Supports, Office of	0	0	509	817	828	840
<i>OASAS</i>	0	0	509	817	828	840
Justice Center	768	0	0	0	0	0
Mental Health, Office of	0	0	233	388	393	398
<i>OMH</i>	0	0	233	388	393	398
Functional Total	768	0	742	1,205	1,221	1,238
PUBLIC PROTECTION/CRIMINAL JUSTICE						
Corrections and Community Supervision, Department of	123	157	135	137	139	142
<i>DOCCS</i>	123	157	135	137	139	142
Criminal Justice Services, Division of	0	1	0	0	0	0
Homeland Security and Emergency Services, Division of	430	1,011	873	876	879	882
Indigent Legal Services, Office of	1,716	2,422	2,433	2,506	2,554	2,603
Military and Naval Affairs, Division of	0	10	10	10	10	10
State Police, Division of	20,519	29,536	29,523	29,523	29,523	29,523
Victim Services, Office of	1,681	1,710	1,683	1,683	1,683	1,683
Functional Total	24,469	34,847	34,657	34,735	34,788	34,843
HIGHER EDUCATION						
Higher Education Services Corporation, New York State	5,760	6,884	6,819	3,409	0	0
State University of New York	511,495	563,817	571,220	584,975	599,247	613,703
Functional Total	517,255	570,701	578,039	588,384	599,247	613,703
EDUCATION						
Education, Department of	39,025	44,573	45,132	46,782	48,300	49,000
<i>All Other</i>	39,025	44,573	45,132	46,782	48,300	49,000
Functional Total	39,025	44,573	45,132	46,782	48,300	49,000
GENERAL GOVERNMENT						
Budget, Division of the	842	1,020	1,000	1,000	1,000	1,000
Civil Service, Department of	20	246	251	256	261	266
Deferred Compensation Board	279	256	261	266	272	277
Employee Relations, Office of	0	4	0	0	0	0
Gaming Commission, New York State	16,162	20,464	20,256	20,256	20,256	20,256
General Services, Office of	2,799	2,710	2,726	2,780	2,836	2,893
State, Department of	10,680	19,127	18,964	18,964	18,964	18,964
Taxation and Finance, Department of	22,320	21,587	21,577	21,577	21,577	21,577
Workers' Compensation Board	55,102	55,874	55,987	58,017	60,133	62,329
Functional Total	108,204	121,288	121,022	123,116	125,299	127,562
ELECTED OFFICIALS						
Audit and Control, Department of	1,739	2,384	2,337	2,422	2,510	2,602
Judiciary	41,728	33,901	33,900	33,900	33,900	33,900
Law, Department of	21,048	25,719	25,340	25,804	26,288	26,789
Functional Total	64,515	62,004	61,577	62,126	62,698	63,291

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

	<u>FY 2022 Actuals</u>	<u>FY 2023 Projected</u>	<u>FY 2024 Projected</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Projected</u>	<u>FY 2027 Projected</u>
ALL OTHER CATEGORIES						
Miscellaneous	1,084	1,414	1,407	1,429	1,453	1,478
Functional Total	<u>1,084</u>	<u>1,414</u>	<u>1,407</u>	<u>1,429</u>	<u>1,453</u>	<u>1,478</u>
TOTAL GENERAL STATE CHARGES SPENDING	<u>1,041,328</u>	<u>1,182,896</u>	<u>1,188,216</u>	<u>1,203,211</u>	<u>1,219,895</u>	<u>1,239,477</u>

**CASH DISBURSEMENTS BY FUNCTION
SPECIAL REVENUE FEDERAL FUNDS
LOCAL ASSISTANCE
(thousands of dollars)**

	FY 2022 Actuals	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT						
Agriculture and Markets, Department of	520	0	0	0	0	0
Economic Development, Department of	8,674	289,055	233,055	10,055	10,055	10,055
Empire State Development Corporation	943	9,000	9,000	1,000	1,000	1,000
Functional Total	10,137	298,055	242,055	11,055	11,055	11,055
PARKS AND THE ENVIRONMENT						
Parks, Recreation and Historic Preservation, Office of	1,064	1,270	1,270	1,270	1,270	1,270
Functional Total	1,064	1,270	1,270	1,270	1,270	1,270
TRANSPORTATION						
Motor Vehicles, Department of	14,605	18,000	18,000	18,000	18,000	18,000
Transportation, Department of	35,660	42,504	42,504	42,504	42,504	42,504
Functional Total	50,265	60,504	60,504	60,504	60,504	60,504
HEALTH						
Aging, Office for the	109,472	98,705	98,694	98,694	98,694	98,694
Health, Department of	55,338,505	60,624,156	57,016,934	56,592,235	59,790,976	61,634,174
<i>Medical Assistance</i>	47,344,738	52,264,091	48,132,835	47,321,742	49,991,053	51,267,281
<i>Essential Plan</i>	5,489,030	5,908,412	6,338,105	6,687,588	7,191,633	7,728,463
<i>Medicaid Administration</i>	431,746	370,538	357,356	357,356	357,356	357,356
<i>Public Health</i>	2,072,991	2,081,115	2,188,638	2,225,549	2,250,934	2,281,074
Functional Total	55,447,977	60,722,861	57,115,628	56,690,929	59,889,670	61,732,868
SOCIAL WELFARE						
Children and Family Services, Office of	2,037,701	1,639,300	1,184,300	918,300	918,300	918,300
<i>OCFS</i>	2,037,701	1,639,300	1,184,300	918,300	918,300	918,300
Housing and Community Renewal, Division of	180,298	512,793	48,434	48,434	48,434	48,434
Labor, Department of	134,551	151,892	151,892	151,892	151,892	151,892
Temporary and Disability Assistance, Office of	5,257,180	4,222,246	3,796,935	3,443,576	3,443,576	3,443,576
<i>Welfare Assistance</i>	2,447,705	2,626,576	2,626,576	2,626,576	2,626,576	2,626,576
<i>All Other</i>	2,809,475	1,595,670	1,170,359	817,000	817,000	817,000
Functional Total	7,609,730	6,526,231	5,181,561	4,562,202	4,562,202	4,562,202
MENTAL HYGIENE						
Addiction Services and Supports, Office of	116,036	181,681	130,440	130,440	130,440	130,440
<i>OASAS</i>	116,036	181,681	130,440	130,440	130,440	130,440
Mental Health, Office of	33,340	94,702	55,965	55,965	55,965	55,965
<i>OMH</i>	33,340	94,702	55,965	55,965	55,965	55,965
Functional Total	149,376	276,383	186,405	186,405	186,405	186,405
PUBLIC PROTECTION/CRIMINAL JUSTICE						
Corrections and Community Supervision, Department of	3,806	0	0	0	0	0
<i>DOCCS</i>	3,806	0	0	0	0	0
Criminal Justice Services, Division of	11,992	15,800	15,800	15,800	15,800	15,800
Homeland Security and Emergency Services, Division of	1,579,840	2,460,000	2,258,000	1,758,000	1,008,000	1,008,000
State Police, Division of	705	0	0	0	0	0
Victim Services, Office of	147,000	93,000	93,000	93,000	93,000	93,000
Functional Total	1,743,343	2,568,800	2,366,800	1,866,800	1,116,800	1,116,800
HIGHER EDUCATION						
Higher Education Services Corporation, New York State	70	0	0	0	0	0
Functional Total	70	0	0	0	0	0
EDUCATION						
Arts, Council on the	1,411	600	600	600	600	600
Education, Department of	6,459,386	9,026,160	8,565,336	6,095,146	3,647,645	3,647,645
<i>School Aid</i>	5,404,339	8,060,453	7,600,629	5,213,439	2,765,938	2,765,938
<i>Special Education Categorical Programs</i>	994,386	884,000	883,000	800,000	800,000	800,000
<i>All Other</i>	60,661	81,707	81,707	81,707	81,707	81,707
Functional Total	6,460,797	9,026,760	8,565,936	6,095,746	3,648,245	3,648,245
GENERAL GOVERNMENT						
Elections, State Board of	20	0	0	0	0	0
General Services, Office of	0	250	250	250	250	250
State, Department of	93,759	57,957	57,957	57,957	57,957	57,957
Functional Total	93,779	58,207	58,207	58,207	58,207	58,207
LOCAL GOVERNMENT ASSISTANCE						
Aid and Incentives for Municipalities	387,090	387,124	0	0	0	0
Functional Total	387,090	387,124	0	0	0	0
ALL OTHER CATEGORIES						
Miscellaneous	(337,891)	(467,938)	(467,938)	(467,938)	(467,938)	(467,938)
Functional Total	(337,891)	(467,938)	(467,938)	(467,938)	(467,938)	(467,938)
TOTAL LOCAL ASSISTANCE SPENDING	71,615,737	79,458,257	73,310,428	69,065,180	69,066,420	70,909,618

**CASH DISBURSEMENTS BY FUNCTION
SPECIAL REVENUE FEDERAL FUNDS
PERSONAL SERVICE
(thousands of dollars)**

	FY 2022 Actuals	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT						
Agriculture and Markets, Department of	3,964	3,413	3,413	3,413	3,413	3,413
Alcoholic Beverage Control, Division of	2,785	0	0	0	0	0
Economic Development, Department of	692	0	0	0	0	0
Public Service Department	1,213	1,202	1,202	1,202	1,202	1,202
Functional Total	8,654	4,615	4,615	4,615	4,615	4,615
PARKS AND THE ENVIRONMENT						
Adirondack Park Agency	38	0	0	0	0	0
Environmental Conservation, Department of	24,435	28,888	28,888	28,888	28,888	28,888
Parks, Recreation and Historic Preservation, Office of	5,311	1,367	1,367	1,367	1,367	1,367
Functional Total	29,784	30,255	30,255	30,255	30,255	30,255
TRANSPORTATION						
Motor Vehicles, Department of	5,232	4,979	4,979	4,979	4,979	4,979
Transportation, Department of	32,230	10,484	10,484	10,484	10,799	11,122
Functional Total	37,462	15,463	15,463	15,463	15,778	16,101
HEALTH						
Aging, Office for the	5,314	6,068	6,068	6,068	6,068	6,068
Health, Department of	150,541	103,680	110,115	110,280	110,694	111,213
<i>Medicaid Administration</i>	35,170	44,051	50,314	50,330	50,722	51,248
<i>Public Health</i>	115,371	59,629	59,801	59,950	59,972	59,965
Medicaid Inspector General, Office of the	16,951	16,708	16,708	16,708	16,708	16,708
Functional Total	172,806	126,456	132,891	133,056	133,470	133,989
SOCIAL WELFARE						
Children and Family Services, Office of	39,017	33,593	34,189	34,791	35,398	36,012
<i>OCFS</i>	39,017	33,593	34,189	34,791	35,398	36,012
Housing and Community Renewal, Division of	6,075	8,438	8,442	8,447	8,452	8,452
Human Rights, Division of	662	3,421	3,421	3,421	3,421	3,421
Labor, Department of	218,444	179,338	179,469	179,603	179,742	179,885
National and Community Service	520	443	452	461	470	479
Temporary and Disability Assistance, Office of	102,481	79,311	79,311	79,311	79,311	79,311
<i>All Other</i>	102,481	79,311	79,311	79,311	79,311	79,311
Functional Total	367,199	304,544	305,284	306,034	306,794	307,560
MENTAL HYGIENE						
Addiction Services and Supports, Office of	4,482	7,166	5,152	5,204	5,256	5,309
<i>OASAS</i>	4,482	7,166	5,152	5,204	5,256	5,309
Developmental Disabilities Planning Council	845	1,266	1,266	1,266	1,266	1,266
Justice Center	10,641	6,699	6,701	6,703	6,705	6,708
Mental Health, Office of	(14,762)	1,065	1,065	1,065	1,065	1,065
<i>OMH</i>	(14,762)	1,065	1,065	1,065	1,065	1,065
People with Developmental Disabilities, Office for	12,076	0	0	0	0	0
<i>OPWDD</i>	12,076	0	0	0	0	0
Functional Total	13,282	16,196	14,184	14,238	14,292	14,348
PUBLIC PROTECTION/CRIMINAL JUSTICE						
Correction, Commission of	637	0	0	0	0	0
Corrections and Community Supervision, Department of	754,568	3,753	3,753	3,753	3,753	3,753
<i>DOCCS</i>	754,568	3,753	3,753	3,753	3,753	3,753
Criminal Justice Services, Division of	3,586	4,775	4,869	4,965	5,062	5,162
Homeland Security and Emergency Services, Division of	22,719	15,000	15,000	15,000	15,000	15,000
Military and Naval Affairs, Division of	25,341	23,199	23,629	24,102	24,584	25,076
State Police, Division of	235,463	12,652	12,905	13,163	13,426	13,695
Statewide Financial System	354	0	0	0	0	0
Victim Services, Office of	4,634	3,712	2,455	2,455	2,455	2,455
Functional Total	1,047,302	63,091	62,611	63,438	64,280	65,141
HIGHER EDUCATION						
Higher Education Services Corporation, New York State	956	836	836	836	836	836
State University of New York	6,720	8,306	8,306	8,306	8,306	8,306
Functional Total	7,676	9,142	9,142	9,142	9,142	9,142
EDUCATION						
Education, Department of	97,007	87,737	87,737	87,737	87,737	87,737
<i>All Other</i>	97,007	87,737	87,737	87,737	87,737	87,737
Functional Total	97,007	87,737	87,737	87,737	87,737	87,737
GENERAL GOVERNMENT						
Civil Service, Department of	144	0	0	0	0	0
Elections, State Board of	885	663	676	690	704	718
General Services, Office of	8,463	0	0	0	0	0
Information Technology Services, Office of	26,895	0	0	0	0	0
Inspector General, Office of the	849	0	0	0	0	0
Prevention of Domestic Violence, Office for	626	0	0	0	0	0
State, Department of	5,006	3,758	3,758	3,758	3,758	3,758
Taxation and Finance, Department of	2,225	0	0	0	0	0
Veterans' Services, Division of	787	868	881	894	903	912
Welfare Inspector General, Office of	81	0	0	0	0	0
Functional Total	45,961	5,289	5,315	5,342	5,365	5,388

**CASH DISBURSEMENTS BY FUNCTION
SPECIAL REVENUE FEDERAL FUNDS
PERSONAL SERVICE
(thousands of dollars)**

	<u>FY 2022 Actuals</u>	<u>FY 2023 Projected</u>	<u>FY 2024 Projected</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Projected</u>	<u>FY 2027 Projected</u>
ELECTED OFFICIALS						
Audit and Control, Department of	6	0	0	0	0	0
Judiciary	4,360	2,700	2,700	2,700	2,700	2,700
Law, Department of	19,366	22,149	22,149	22,149	22,149	22,149
Functional Total	<u>23,732</u>	<u>24,849</u>	<u>24,849</u>	<u>24,849</u>	<u>24,849</u>	<u>24,849</u>
 TOTAL PERSONAL SERVICE SPENDING	 <u>1,850,865</u>	 <u>687,637</u>	 <u>692,346</u>	 <u>694,169</u>	 <u>696,577</u>	 <u>699,125</u>

**CASH DISBURSEMENTS BY FUNCTION
SPECIAL REVENUE FEDERAL FUNDS
NON-PERSONAL SERVICE/INDIRECT COSTS
(thousands of dollars)**

	FY 2022 Actuals	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT						
Agriculture and Markets, Department of	8,044	9,808	9,808	9,808	9,808	9,808
Alcoholic Beverage Control, Division of	4	0	0	0	0	0
Economic Development, Department of	505	245	245	245	245	245
Financial Services, Department of	0	1,400	1,400	1,400	1,400	1,400
Public Service Department	646	93	93	93	93	93
Functional Total	9,199	11,546	11,546	11,546	11,546	11,546
PARKS AND THE ENVIRONMENT						
Adirondack Park Agency	152	350	350	350	350	350
Environmental Conservation, Department of	17,386	16,942	16,942	16,942	16,942	16,942
Parks, Recreation and Historic Preservation, Office of	3,359	1,147	1,147	1,147	1,147	1,147
Functional Total	20,897	18,439	18,439	18,439	18,439	18,439
TRANSPORTATION						
Motor Vehicles, Department of	17,521	4,539	4,539	4,539	4,539	4,539
Transportation, Department of	7,816	13,359	13,359	13,359	13,714	14,079
Functional Total	25,337	17,898	17,898	17,898	18,253	18,618
HEALTH						
Aging, Office for the	1,153	4,348	4,348	4,348	4,348	4,348
Health, Department of	776,120	754,357	933,817	932,755	749,901	789,293
<i>Medicaid Administration</i>	289,678	431,590	473,434	480,114	520,255	559,327
<i>Public Health</i>	486,442	322,767	460,383	452,641	229,646	229,966
Medicaid Inspector General, Office of the	2,406	2,886	2,948	3,015	3,086	3,086
Functional Total	779,679	761,591	941,113	940,118	757,335	796,727
SOCIAL WELFARE						
Children and Family Services, Office of	70,591	72,701	74,117	75,660	77,156	76,798
<i>OCFS</i>	70,591	72,701	74,117	75,660	77,156	76,798
Housing and Community Renewal, Division of	2,560	3,363	3,363	3,367	3,368	3,368
Human Rights, Division of	1,853	1,339	1,339	1,339	1,339	1,339
Labor, Department of	242,187	81,679	81,679	81,679	81,679	81,679
National and Community Service	11,039	16,248	16,575	16,931	17,277	17,194
Temporary and Disability Assistance, Office of	230,825	73,954	73,954	73,954	73,954	73,954
<i>All Other</i>	230,825	73,954	73,954	73,954	73,954	73,954
Functional Total	559,055	249,284	251,027	252,930	254,773	254,332
MENTAL HYGIENE						
Addiction Services and Supports, Office of	2,672	5,682	3,699	3,762	3,858	3,956
<i>OASAS</i>	2,672	5,682	3,699	3,762	3,858	3,956
Developmental Disabilities Planning Council	3,666	2,149	2,149	2,149	2,149	2,149
Justice Center	3,611	2,506	2,522	2,537	2,553	2,568
Mental Health, Office of	17,650	11,046	10,416	10,416	10,416	10,416
<i>OMH</i>	17,650	11,046	10,416	10,416	10,416	10,416
People with Developmental Disabilities, Office for	115	1,000	1,000	1,000	1,000	1,000
<i>OPWDD</i>	115	1,000	1,000	1,000	1,000	1,000
Functional Total	27,714	22,383	19,786	19,864	19,976	20,089
PUBLIC PROTECTION/CRIMINAL JUSTICE						
Correction, Commission of	4	0	0	0	0	0
Corrections and Community Supervision, Department of	4,738	1,191	1,191	1,191	1,191	1,191
<i>DOCCS</i>	4,738	1,191	1,191	1,191	1,191	1,191
Criminal Justice Services, Division of	24,934	4,430	4,514	4,602	4,693	4,784
Homeland Security and Emergency Services, Division of	82,699	25,000	25,000	25,000	25,000	25,000
Judicial Conduct, Commission on	11	0	0	0	0	0
Military and Naval Affairs, Division of	(1,759)	16,226	16,621	17,026	17,440	17,865
State Police, Division of	8,827	13,668	14,279	14,904	15,544	16,197
Statewide Financial System	1,174	0	0	0	0	0
Victim Services, Office of	1,720	1,634	919	919	919	919
Functional Total	122,348	62,149	62,524	63,642	64,787	65,956
HIGHER EDUCATION						
City University of New York	0	2,000	2,000	2,000	2,000	2,000
Higher Education Services Corporation, New York State	1,852	5,797	5,797	5,797	5,797	5,797
State University of New York	811,244	618,330	340,330	340,330	340,330	340,330
Functional Total	813,096	626,127	348,127	348,127	348,127	348,127
EDUCATION						
Arts, Council on the	140	100	100	100	100	100
Education, Department of	79,082	98,199	74,630	71,547	65,381	65,381
<i>School Aid</i>	87	0	0	0	0	0
<i>All Other</i>	78,995	98,199	74,630	71,547	65,381	65,381
Functional Total	79,222	98,299	74,730	71,647	65,481	65,481
GENERAL GOVERNMENT						
Budget, Division of the	63,699	0	0	0	0	0
Elections, State Board of	7,958	4,488	4,591	4,703	4,819	4,938
Employee Relations, Office of	49	0	0	0	0	0
Ethics and Lobbying, Independent Commission on	12	0	0	0	0	0
Gaming Commission, New York State	79	0	0	0	0	0
General Services, Office of	25,987	8,193	8,193	8,193	8,193	8,193

**CASH DISBURSEMENTS BY FUNCTION
SPECIAL REVENUE FEDERAL FUNDS
NON-PERSONAL SERVICE/INDIRECT COSTS
(thousands of dollars)**

	FY 2022 Actuals	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
Information Technology Services, Office of	105,940	0	0	0	0	0
Inspector General, Office of the	5	0	0	0	0	0
Prevention of Domestic Violence, Office for	27	0	0	0	0	0
State, Department of	1,509	4,046	4,046	4,046	4,046	4,046
Taxation and Finance, Department of	819	500	500	500	500	500
Veterans' Services, Division of	289	698	712	725	738	750
Functional Total	206,373	17,925	18,042	18,167	18,296	18,427
ELECTED OFFICIALS						
Audit and Control, Department of	353	0	0	0	0	0
Judiciary	7,320	9,800	9,800	9,800	9,800	9,800
Law, Department of	9,769	9,088	9,088	9,088	9,088	9,088
Functional Total	17,442	18,888	18,888	18,888	18,888	18,888
ALL OTHER CATEGORIES						
Long-Term Debt Service	26,716	0	0	0	0	0
Miscellaneous	(42)	800,000	200,000	0	0	0
Functional Total	26,674	800,000	200,000	0	0	0
TOTAL NON-PERSONAL SERVICE/INDIRECT COSTS SPENDING	2,687,036	2,704,529	1,982,120	1,781,266	1,595,901	1,636,630

**CASH DISBURSEMENTS BY FUNCTION
SPECIAL REVENUE FEDERAL FUNDS
GENERAL STATE CHARGES
(thousands of dollars)**

	FY 2022 Actuals	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT						
Agriculture and Markets, Department of	2,131	2,216	2,216	2,216	2,216	2,216
Alcoholic Beverage Control, Division of	1,607	0	0	0	0	0
Economic Development, Department of	399	0	0	0	0	0
Public Service Department	744	781	781	781	781	781
Functional Total	4,881	2,997	2,997	2,997	2,997	2,997
PARKS AND THE ENVIRONMENT						
Adirondack Park Agency	24	0	0	0	0	0
Environmental Conservation, Department of	15,243	18,752	18,752	18,752	18,752	18,752
Parks, Recreation and Historic Preservation, Office of	1,465	24	24	24	24	24
Functional Total	16,732	18,776	18,776	18,776	18,776	18,776
TRANSPORTATION						
Motor Vehicles, Department of	3,126	806	806	806	806	806
Transportation, Department of	18,828	6,208	6,290	6,375	6,679	6,879
Functional Total	21,954	7,014	7,096	7,181	7,485	7,685
HEALTH						
Aging, Office for the	223	0	0	0	0	0
Health, Department of	42,248	52,914	53,364	53,724	53,738	53,733
<i>Medicaid Administration</i>	1,807	8,542	8,882	9,158	9,158	9,158
<i>Public Health</i>	40,441	44,372	44,482	44,566	44,580	44,575
Medicaid Inspector General, Office of the	10,556	10,862	10,862	10,862	10,862	10,862
Functional Total	53,027	63,776	64,226	64,586	64,600	64,595
SOCIAL WELFARE						
Children and Family Services, Office of	18,277	21,406	21,334	22,054	22,793	23,559
<i>OCFS</i>	18,277	21,406	21,334	22,054	22,793	23,559
Housing and Community Renewal, Division of	3,541	5,597	5,599	5,604	5,606	5,501
Labor, Department of	134,102	120,000	120,059	120,191	120,280	120,378
National and Community Service	0	272	241	245	248	252
Temporary and Disability Assistance, Office of	62,870	50,476	50,476	50,476	50,476	50,476
<i>All Other</i>	62,870	50,476	50,476	50,476	50,476	50,476
Functional Total	218,790	197,751	197,709	198,570	199,403	200,166
MENTAL HYGIENE						
Addiction Services and Supports, Office of	893	0	0	0	0	0
<i>OASAS</i>	893	0	0	0	0	0
Developmental Disabilities Planning Council	492	785	785	785	785	785
Justice Center	629	147	145	149	153	157
Mental Health, Office of	(8,519)	612	612	612	612	612
<i>OMH</i>	(8,519)	612	612	612	612	612
People with Developmental Disabilities, Office for	6,974	0	0	0	0	0
<i>OPWDD</i>	6,974	0	0	0	0	0
Functional Total	469	1,544	1,542	1,546	1,550	1,554
PUBLIC PROTECTION/CRIMINAL JUSTICE						
Correction, Commission of	367	0	0	0	0	0
Corrections and Community Supervision, Department of	459,227	2,561	2,252	2,261	2,271	2,281
<i>DOCCS</i>	459,227	2,561	2,252	2,261	2,271	2,281
Criminal Justice Services, Division of	1,104	355	362	369	376	384
Homeland Security and Emergency Services, Division of	11,259	7,000	7,000	7,000	7,000	7,000
Military and Naval Affairs, Division of	9,619	7,431	7,431	7,431	7,431	7,431
State Police, Division of	138,038	1,500	1,500	1,500	1,500	1,500
Statewide Financial System	204	0	0	0	0	0
Victim Services, Office of	580	450	450	450	450	450
Functional Total	620,398	19,297	18,995	19,011	19,028	19,046
HIGHER EDUCATION						
Higher Education Services Corporation, New York State	552	1	1	1	1	1
State University of New York	58	51	51	51	51	51
Functional Total	610	52	52	52	52	52
EDUCATION						
Education, Department of	59,528	56,000	56,000	56,000	56,000	56,000
<i>All Other</i>	59,528	56,000	56,000	56,000	56,000	56,000
Functional Total	59,528	56,000	56,000	56,000	56,000	56,000
GENERAL GOVERNMENT						
Civil Service, Department of	83	0	0	0	0	0
Elections, State Board of	541	422	422	437	453	469
General Services, Office of	4,884	0	0	0	0	0
Information Technology Services, Office of	15,167	0	0	0	0	0
Inspector General, Office of the	490	0	0	0	0	0
Prevention of Domestic Violence, Office for	361	0	0	0	0	0
State, Department of	2,971	2,812	2,812	2,812	2,812	2,812
Taxation and Finance, Department of	1,284	0	0	0	0	0
Veterans' Services, Division of	413	537	531	545	591	594
Welfare Inspector General, Office of	47	0	0	0	0	0
Functional Total	26,241	3,771	3,765	3,794	3,856	3,875

**CASH DISBURSEMENTS BY FUNCTION
SPECIAL REVENUE FEDERAL FUNDS
GENERAL STATE CHARGES
(thousands of dollars)**

	<u>FY 2022 Actuals</u>	<u>FY 2023 Projected</u>	<u>FY 2024 Projected</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Projected</u>	<u>FY 2027 Projected</u>
ELECTED OFFICIALS						
Audit and Control, Department of	3	0	0	0	0	0
Judiciary	989	900	900	900	900	900
Law, Department of	<u>11,877</u>	<u>13,702</u>	<u>13,702</u>	<u>13,702</u>	<u>13,702</u>	<u>13,702</u>
Functional Total	<u>12,869</u>	<u>14,602</u>	<u>14,602</u>	<u>14,602</u>	<u>14,602</u>	<u>14,602</u>
TOTAL GENERAL STATE CHARGES SPENDING	<u>1,035,499</u>	<u>385,580</u>	<u>385,760</u>	<u>387,115</u>	<u>388,349</u>	<u>389,348</u>

General Fund Transfers From Other Funds
(thousands of dollars)

<u>Fund</u>	<u>Account Name</u>	<u>FY 2022 Actuals</u>	<u>FY 2023 Projected</u>	<u>FY 2024 Projected</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Projected</u>	<u>FY 2027 Projected</u>
PIT in Excess of Revenue Bond Debt Service		26,054,719	18,598,381	26,758,953	28,278,983	29,340,424	36,093,450
PTET in Excess of Revenue Bond Debt Service		8,215,168	7,498,500	7,927,500	8,276,500	6,617,000	(50,000)
ECEP in Excess of Revenue Bond Debt Service		0	6,500	7,050	7,500	7,500	(500)
Sales Tax in Excess of Revenue Bond Debt Service		5,571,356	7,344,245	7,523,055	7,526,849	7,619,534	7,688,879
Sales Tax in Excess of LGAC Bond Debt Service		4,121,226	2,198,248	0	0	0	0
Real Estate Taxes in Excess of CW/CA Debt Service		1,478,709	1,156,732	1,077,489	1,158,592	1,242,736	1,333,736
Total All Other Transfers		4,253,975	(430,024)	1,892,720	1,928,221	2,007,871	1,886,691
339.21982	Administration Program	369	518	518	518	518	518
339.22003	Bell Jar Collection Account	1,282	500	500	500	500	500
339.21977	Business and Licensing Services Account	2,266	59,328	59,328	59,328	59,328	59,328
339.21920	Certificate of Need Account	356	0	0	0	0	0
061.20810	Child Health Insurance Account	82	85	85	85	85	85
025.20401	Child Performer Protection Account	33	27	27	27	27	27
334.55055	Civil Service Administration Account	2,418	1,651	1,651	1,651	1,651	1,651
396.55301	Civil Service Employee Benefit Division Administration Reimbursement	0	639	639	639	639	639
339.21962	Clinical Laboratory Reference Fee Account	802	894	894	894	894	894
501.23702	Commercial Gaming Regulation	3	2	2	2	2	2
397.55350	Correctional Industries	228	0	0	0	0	0
339.21945	Criminal Justice Improvement Account	571	737	737	737	737	737
072.30050	Dedicated Highway and Bridge Trust Fund	1,157,062	1,186,219	1,284,924	1,439,486	1,519,135	1,397,955
339.21923	Department of Labor Fee and Penalty Account	531	0	0	0	0	0
323.55010	Design and Construction Account	0	1,866	1,866	1,866	1,866	1,866
339.22100	DHCR Home Care Association Application Fee Account	358	404	404	404	404	404
486.26000	Division of Labor Federal Grants	2,044	0	0	0	0	0
366.23102	Drinking Water Program Management and Administration - Health Account	0	1,108	1,108	1,108	1,108	1,108
061.20818	Elderly Pharmaceutical Insurance Coverage Premium	42	47	47	47	47	47
061.20809	Emergency Medical Services Training Account	456	185	185	185	185	185
020.20150	Emergency Services Revolving Loan Account	0	1,600	0	0	0	0
301.21080	Environmental Conservation Magazine Account	150	150	150	150	150	150
339.21959	Environmental Laboratory Fee Account	260	283	283	283	283	283
301.21081	Environmental Regulatory Account	1,542	2,835	2,835	2,835	2,835	2,835
339.22065	Examination and Miscellaneous Revenue Account	0	1,961	1,961	1,961	1,961	1,961
267.25200	Federal Education Fund	920	1,070	1,070	1,070	1,070	1,070
301.21065	Federal Grant Indirect Cost Recovery Account	1,634	1,041	1,041	1,041	1,041	1,041
291.313DD	Federal Grants - Capital	426	0	0	0	0	0
265.25100	Federal Health and Human Services Fund	115,110	122,955	107,955	107,955	107,955	107,955
290.25300	Federal Operating Grants Fund	8,603	460	460	460	460	460
261.25000	Federal USDA/Food and Nutrition Services Fund	46,008	33,742	33,742	33,742	33,742	33,742
339.21911	Financial Control Board Account	0	12	12	12	12	12
339.21950	Fingerprint Identification & Technology Account	9,352	14,543	14,543	14,543	14,543	14,543
339.21904	Fire Prevention and Code Enforcement Account	0	14,810	14,810	20,810	20,810	20,810
339.22075	Funeral Directing Program Account	31	21	21	21	21	21
312.31500	Hazardous Waste Remedial Fund	21,160	25,200	25,200	25,200	25,200	25,200
061.20811	HCRA Undistributed Revenue	17	0	0	0	0	0
061.20821	Health Care Delivery Administration Account	28	0	0	0	0	0
506.24850	Health Care Transformation Fund	350,000	162,000	309,211	250,000	250,000	250,000
396.55300	Health Insurance Internal Services Account	886	3,428	3,428	3,428	3,428	3,428
339.22140	Helen Hayes Hospital Account	13,097	0	0	0	0	0
339.21960	HESC - Insurance Premium Payments	9,137	12,327	12,327	12,327	12,327	12,327
339.22090	Housing Indirect Cost Recovery Account	359	201	201	201	201	201
301.21060	Indirect Charges Account	3,170	2,085	2,085	2,085	2,085	2,085
334.55071	Labor Contact Center	280	0	0	0	0	0
339.22096	Legal Services Assistance Fund	0	9,830	9,830	9,830	9,830	9,830
339.22097	Local Public Health Services Account	3	0	0	0	0	0
160.20902	Lottery Administration - New	2,755	4,274	4,274	4,274	4,274	4,274
301.21066	Low Level Radioactive Waste Account	103	103	103	103	103	103
502.23755	MCF-Health Operation and Oversight Account	525	0	0	0	0	0
304.40100	Mental Health Services Fund	1,682,637	1,521,308	1,484,314	1,468,464	1,468,465	1,468,465
313.21402	Metropolitan Mass Transportation Operating Assistance Account	1,371	0	0	0	0	0
314.21452	Mobile Source Account	6,079	6,404	6,404	6,404	6,404	6,404
339.22144	Montrose State Veterans Home	2,792	0	0	0	0	0
354.22801	Motor Vehicle Theft and Insurance Fraud Account	1,100	0	0	0	0	0
339.22141	New York City Veterans Home (St. Albans) Account	5,512	0	0	0	0	0
508.24800	New York State Cannabis Revenue	0	0	50,000	0	0	0
339.22142	New York State Home for Veterans and their Dependents (Oxford) Account	3,261	0	0	0	0	0
061.20823	New York State of Health	68	79	79	79	79	79
339.21925	Nursing Home Receivership Account	1,000	0	0	0	0	0
339.22177	Occupational Health Clinic Account	25	22	22	22	22	22
305.21252	Occupational Safety and Health Inspection Account	981	0	0	0	0	0
305.21251	Occupational Safety and Health Training and Education Account	882	0	0	0	0	0
323.5502X	Office of General Services Executive Direction	990	105	105	105	105	105
323.5502Y	OGS Building Administration - Internal Service	12	0	0	0	0	0
339.219YL	OGS Building Administration - Special Revenue State	1,000	0	0	0	0	0
339.219YN	OGS Standards and Purchase - Special Revenue State	3,000	3,000	3,000	3,000	3,000	3,000
323.5502Z	OGS Standards and Purchase Account - Internal Service	17	0	0	0	0	0
339.22163	Patron Services Account	1,504	1,568	1,568	1,568	1,568	1,568
061.20814	Primary Care Initiatives Account	14	22	22	22	22	22
339.22088	Professional Medical Conduct Account	1,558	1,075	1,075	1,075	1,075	1,075
339.22123	Public Safety Communication Account	8,886	4,161	4,161	4,161	4,161	4,161
339.22011	Public Service Account	4,970	5,671	5,671	5,671	5,671	5,671
339.21998	Public Work Enforcement	808	0	0	0	0	0
339.21915	Quality of Care Account	133	0	0	0	0	0
339.21965	Radiological Health Protection	74	150	150	150	150	150
339.21944	Radiology Emergency Preparedness Account	1,350	1,350	1,350	1,350	1,350	1,350
301.21067	Recreation Account	200	200	200	200	200	200
339.22046	Regulation of Indian Gaming Account	436	0	0	0	0	0
339.21912	Regulation of Racing Account	610	458	458	458	458	458
339.22156	Rent Revenue Other - New York City	0	115	115	115	115	115
339.21900	Reserve for Transaction Risks	0	(4,076,290)	(2,000,000)	(2,000,000)	(2,000,000)	(2,000,000)
339.22024	Revenue Arrearage Account	0	18,659	18,659	18,659	18,659	18,659
339.22028	State Central Register Account	0	97	97	97	97	97

General Fund Transfers From Other Funds
(thousands of dollars)

<u>Fund</u>	<u>Account Name</u>	<u>FY 2022 Actuals</u>	<u>FY 2023 Projected</u>	<u>FY 2024 Projected</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Projected</u>	<u>FY 2027 Projected</u>
354.22802	State Police Motor Vehicle Enforcement Account	112,420	112,420	112,420	112,420	112,420	112,420
345.22653	State University General IFR Account	14,993	32,000	32,000	32,000	32,000	32,000
345.22656	State University Hospital IFR Operations Account	21,675	46,065	64,797	64,797	64,797	64,797
339.21902	Statewide Planning and Research Cooperative System (SPARCS)	42	36	36	36	36	36
339.22162	Systems and Technology Account	3,411	4,487	4,487	4,487	4,487	4,487
339.22192	Tax Return Preparers Fee	377	0	0	0	0	0
061.20801	Tobacco Control and Cancer Services Account	217	156	156	156	156	156
339.22055	Traffic Adjudication Account	2,288	2,288	2,288	2,288	2,288	2,288
339.22067	Transportation Regulation Account	0	2,443	2,443	2,443	2,443	2,443
339.21933	Transportation Surplus Property Account	0	974	974	974	974	974
339.22169	Tribal State Compact Revenue Account	559,979	154,600	141,000	141,000	141,000	141,000
339.22172	Underground Facilities Safety Training Account	1,175	1,175	175	175	175	175
480.25900	Unemployment Insurance Administration Fund	26,380	36,569	36,569	36,569	36,569	36,569
482.23601	Unemployment Insurance Special Interest and Penalty Fund	11,584	5,163	5,163	5,163	5,163	5,163
339.22103	Vital Records Management Account	730	787	787	787	787	787
160.20903	VLT Administration Account	886	666	666	666	666	666
339.22143	Western New York Veterans Home (Batavia) Account	137	0	0	0	0	0
339.21995	Workers' Compensation Account	11,952	12,852	12,852	12,852	12,852	12,852
		49,695,153	36,372,582	45,186,767	47,176,645	46,835,065	46,952,256

General Fund Transfers To Other Funds
(thousands of dollars)

Fund	Account Name	FY 2022 Actuals	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
Transfers to Debt Service Funds		339,546	289,706	252,953	310,814	332,074	372,844
Transfers to Capital Projects Funds		6,817,957	4,357,684	6,288,380	5,949,095	3,196,248	2,626,737
Transfers to SUNY University Operations		1,384,688	1,508,159	1,498,883	1,482,137	1,482,137	1,482,137
Total All Other Transfers		1,270,247	2,000,519	1,881,645	1,391,977	1,375,925	1,390,799
020.20143	Alzheimers Disease Assistance	175	197	270	270	270	270
334.55057	Banking Services	43,308	44,160	44,160	44,160	44,160	44,160
339.22032	Batavia School For the Blind Account	900	900	900	900	900	900
020.20155	Breast Cancer Research and Education Account	275	266	500	500	500	500
323.55022	Business Services Center	30,000	31,342	33,129	34,916	36,703	30,000
334.55069	Centralized Technology Services	32,558	11,460	11,460	11,460	11,460	11,460
054.20601	Charter School Stimulus Account	9,674	4,837	4,837	4,837	4,837	4,837
020.20100	Combined Expendable Trust Fund	0	182,300	179,300	181,300	181,300	181,300
397.55350	Correctional Industries	22,773	22,773	22,773	22,773	22,773	22,773
339.21945	Criminal Justice Improvement Account	0	14,400	14,400	14,400	0	0
073.20853	Dedicated Mass Transportation Non MTA	5,228	10,410	5,274	5,274	5,274	5,274
225.23651	Department of Transportation (MTA Payroll Tax)	244,250	244,250	244,250	244,250	244,250	244,250
300.21002	Dept of Environmental Conservation Administration Account	3,000	0	0	0	0	0
366.23102	Drinking Water Program Management and Administration - Health Account	5,352	0	0	0	0	0
160.20901	Education - New	90,000	0	0	0	0	0
323.55020	Enterprise Contracting	42,291	0	0	0	0	0
339.22247	Entertainment Diversity Job Training Development	1,782	1,500	1,500	1,500	1,500	1,500
339.22056	Federal Salary Sharing Account	2,393	0	0	0	0	0
506.24850	Health Care Transformation Fund	0	500,000	500,000	0	0	0
319.40300	Health Income Fund	22,153	16,079	16,079	16,079	16,079	16,079
396.55300	Health Insurance Internal Services Account	12,000	12,000	12,000	12,000	12,000	12,000
339.22140	Helen Hayes Hospital Account	0	1,135	5,106	5,106	5,106	5,106
316.40250	Housing Debt Fund	(905)	1,000	1,000	1,000	1,000	1,000
390.23551	Indigent Legal Services	0	74,781	74,781	74,781	74,781	74,781
340.22501	Judiciary Funds	93,402	109,200	109,200	109,200	109,200	109,200
334.55070	Learning Management System	183	0	0	0	0	0
301.21066	Low Level Radioactive Waste Account	4,000	0	0	0	0	0
313.21402	Mass Transportation Operating Assistance	22,666	36,175	21,175	21,175	21,175	21,175
502.23755	Medical Cannabis Fund	6,550	6,550	6,550	6,550	6,550	6,550
339.22128	Medication Reimbursement Account	22	0	0	0	0	0
334.55050	Miscellaneous Agencies Internal Service	0	50,000	50,000	50,000	50,000	50,000
339.22144	Montrose State Veterans Home	0	1,856	1,139	1,139	1,139	1,139
301.21082	Natural Resources Account	15,000	0	0	0	0	0
334.55059	Neighbor Work Project Account	1,000	1,000	1,000	1,000	1,000	1,000
225.23653	New York Central Business District Trust	151,500	153,015	154,545	156,090	157,651	159,228
368.23151	New York City County Clerk Operations Offset Fund	2,142	2,100	2,100	2,100	2,100	2,100
339.22141	New York City Veterans Home (St. Albans) Account	0	3,190	806	806	806	806
339.22211	New York State Campaign Finance	0	0	10,000	15,000	10,000	30,000
508.24800	New York State Cannabis Revenue	0	50,000	0	0	0	0
339.22142	New York State Home for Veterans and their Dependents (Oxford)	0	1,219	466	466	466	466
339.21905	New York State Thruway Police Services Account	6,000	0	0	0	0	0
339.22240	NYS Medical Indemnity	0	20	20	20	20	20
339.22177	Occupational Health Clinic Account	0	20	20	20	20	20
323.5502X	Office of General Services Executive Direction Account	3,435	0	0	0	0	0
334.55061	Office of Technology NYT Account	3,988	0	0	0	0	0
323.5502Y	OGS Building Administration Account	9,500	9,500	9,500	9,500	9,500	9,500
339.22088	Professional Medical Conduct Account	0	369	369	369	369	369
020.20183	Prostate Cancer Research and Education	97	93	200	200	200	200
313.21401	Public Transportation Systems	16,090	16,814	16,814	16,814	16,814	16,814
073.20852	Railroad Account	9,139	17,947	9,216	9,216	9,216	9,216
339.22171	Recruitment Incentive Account	2,587	2,587	2,587	2,587	2,587	2,587
339.22053	Rome School for the Deaf Account	1,041	1,020	1,020	1,020	1,020	1,020
130.60050	School Capital Facilities Financing Reserve Fund	514	0	0	0	0	0
339.21987	Spinal Cord Injury Fund	8,500	8,500	8,500	8,500	8,500	8,500
334.55062	State Data Center Account	41,737	0	0	0	0	0
325.50050	State Fair Receipts Fund	7,000	8,000	8,000	8,000	8,000	8,000
339.21902	Statewide Planning and Research Cooperative System (SPARCS)	0	8	8	8	8	8
345.22656	SUNY - Medicaid Reimbursement	243,874	243,000	243,000	243,000	243,000	243,000
339.22168	Tax Revenue Arrearage Account	1,500	1,500	1,500	1,500	1,500	1,500
073.20851	Transit Authorities Account	50,951	100,869	51,394	51,394	51,394	51,394
020.20201	Veterans Remembrance and Cemetery Maintenance and Operation Fund	0	900	0	0	0	0
020.20128	WB Hoyt Memorial Trust Fund	622	622	622	622	622	622
339.22143	Western New York Veterans Home (Batavia) Account	0	655	175	175	175	175
		9,812,438	8,156,068	9,921,861	9,134,023	6,386,384	5,872,517

CASH COMBINING STATEMENT
GENERAL FUND
FY 2023
(millions of dollars)

	General Fund	Tax Stabilization Reserve Fund	Contingency Reserve Fund	Community Projects Fund	Rainy Day Reserve Fund	Refund Reserve Account	Eliminations	Total
Opening Fund Balance	0	1,435	21	26	1,884	29,687	0	33,053
Receipts:								
Taxes	48,714	0	0	0	0	0	0	48,714
Miscellaneous Receipts	2,195	0	0	0	0	0	0	2,195
Federal Receipts	2,350	0	0	0	0	0	0	2,350
Total Receipts	53,259	0	0	0	0	0	0	53,259
Disbursements:								
Local Assistance	65,109	0	0	5	0	0	0	65,114
State Operations	13,244	0	0	0	0	0	0	13,244
General State Charges	8,666	0	0	0	0	0	0	8,666
Debt Service	0	0	0	0	0	0	0	0
Capital Projects	0	0	0	0	0	0	0	0
Total Disbursements	87,019	0	0	5	0	0	0	87,024
Other financing sources (uses):								
Transfers from Other Funds	76,415	197	0	0	2,952	6,854	(50,045)	36,373
Transfers to Other Funds	(42,655)	0	0	0	0	(15,547)	50,045	(8,157)
Bond and Note Proceeds	0	0	0	0	0	0	0	0
Net other financing sources (uses)	33,760	197	0	0	2,952	(8,693)	0	28,216
Change in Fund Balance	0	197	0	(5)	2,952	(8,693)	0	(5,549)
Closing Fund Balance	0	1,632	21	21	4,836	20,994	0	27,504

**CASH COMBINING STATEMENT
SPECIAL REVENUE FUNDS**
(Thousands of dollars)

	MENTAL HEALTH RIGHTS DONATIONS (20600-20699)	COMBINED EXPENSES TRUST (20100-20999)	NEW YORK INTEREST ON ACCOUNT (20900-20949)	NEW YORK STATE ARCHIVES PARTNERSHIP TRUST (20350-20399)	CHILD PROTECTION (20400-20449)	TUTION REIMBURSEMENT (20450-20499)	LOCAL GOVERNMENT RECORDS MANAGEMENT IMPROVEMENT (20500-20549)	SCHOOL TAX RELIEF (20550-20599)	CHARTER SPECIAL STIMULUS (20600-20649)	HEALTH CARE RESOURCES (20800-20849)	DEDICATED MASS TRANSPORTATION TRUST (20850-20899)
Opening Fund Balance	807	61,937	122,804	25	100	8,628	9,341	0	6,049	87,932	63,926
Receipts:											
Taxes	0	0	0	0	0	0	0	1,830,985	0	659,000	399,810
Miscellaneous Receipts	72	(169,982)	34,000	318	120	5,098	9,396	0	0	5,951,688	1,41,199
Federal Receipts	0	0	0	0	0	0	0	0	0	0	0
Total Receipts	72	(169,982)	34,000	318	120	5,098	9,396	1,830,985	0	6,610,688	541,009
Disbursements:											
Local Assistance	0	6,749	20,000	0	0	0	5,056	1,830,985	4,837	6,490,749	673,600
State Operations	72	6,130	1,577	430	231	3,150	2,292	0	0	89,984	0
General State Charges	0	219	602	196	165	1,325	1,205	0	0	9,514	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	13,098	22,179	626	396	4,475	8,553	1,830,985	4,837	6,590,247	673,600
Other Financing Sources (Use):											
Transfers from Other Funds	0	184,378	0	300	600	0	0	0	4,837	0	129,226
Transfers to Other Funds	0	(1,600)	0	(8)	(27)	(242)	(601)	0	0	(108,373)	0
Bond & Note Proceeds	0	0	0	0	0	0	0	0	0	0	0
Net Other Financing Sources (Use)	0	182,778	0	292	573	(242)	(601)	0	4,837	(108,373)	129,226
Change in Fund Balance	0	(302)	11,821	(16)	297	381	242	0	0	(87,932)	(3,365)
Closing Fund Balance	807	61,635	134,625	9	397	9,009	9,583	0	6,049	0	60,561

	STATE LOTTERY (20900-20949)	COMBINED STUDY (20950-20999)	NY FINANCIAL ACCOUNTING (21050-21099)	FEDERAL USDA/FOOD AND NUTRITION PROGRAMS (21000-21099)	FEDERAL HEALTH AND HUMAN SERVICES (21000-21099)	FEDERAL EDUCATION PROGRAMS (21000-21099)	MISCELLANEOUS OPERATING PROGRAMS (21300-21399)	FEDERAL MISCELLANEOUS OPERATING PROGRAMS (21300-21399)	SEWAGE TREATMENT PROGRAM (21000-21099)	ENCON SPECIAL REVENUE (21500-21549)	CONSERVATION (21150-21199)	ENVIRONMENTAL PROTECTION AND SOIL SPILL COMMITMENT (21200-21249)
Opening Fund Balance	568,760	9,405	115,413	(41,786)	5,277,262	(40,590)	9,016,479	(18)	20,479	106,892	14,801	
Receipts:												
Taxes	0	0	0	0	0	0	0	0	0	0	0	0
Miscellaneous Receipts	3,591,961	25,000	100,000	100,000	42,000	0	4,000	900	76,110	46,792	58,184	
Federal Receipts	0	(18,000)	0	2,248,190	70,510,079	8,913,847	2,133,692	0	0	0	0	
Total Receipts	3,591,961	7,000	100,000	2,348,190	70,552,079	8,913,847	2,137,692	900	76,110	46,792	58,184	
Disbursements:												
Local Assistance	3,890,000	0	397,265	2,196,108	64,902,131	7,973,800	4,234,337	0	0	0	0	
State Operations	36,570	7,500	0	61,975	1,132,125	869,975	1,067,186	432	64,629	27,521	15,969	
General State Charges	13,985	0	0	15,336	132,262	63,395	54,628	266	24,482	13,488	9,115	
Debt Service	0	0	0	0	0	0	0	0	0	0	0	
Capital Projects	0	0	0	0	0	0	0	0	0	0	0	
Total Disbursements	3,940,555	7,500	397,265	2,273,419	66,166,518	8,907,170	5,356,151	698	89,111	41,009	25,084	
Other Financing Sources (Use):												
Transfers from Other Funds	5,000	0	397,265	0	0	0	0	0	20,957	75	19,006	
Transfers to Other Funds	(4,940)	0	0	(74,771)	(1,892,567)	(12,328)	(10,900)	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 (Use)	60	0	397,265	(74,771)	(1,892,567)	(12,328)	(10,900)	0	7,206	(1,820)	(27,487)	
Change in Fund Balance	(348,534)	(500)	0	0	2,492,994	(5,651)	(3,229,359)	202	(5,795)	3,963	5,613	
Closing Fund Balance	220,226	8,905	115,413	(41,786)	7,770,256	(46,241)	5,787,120	184	14,684	110,855	20,414	

**CASH COMBINING STATEMENT
SPECIAL REVENUE FUNDS**
(Thousands of dollars)

	TRAINING AND EDUCATION PROGRAM ON OCCUPATIONAL SAFETY AND HEALTH (2150-2159)	LAWYERS' FUND FOR CLIENT PROTECTION (2190-2149)	EQUIPMENT LOAN FUND FOR THE DISABLED (2190-2199)	MASS TRANSPORTATION OPERATING ASSISTANCE (2400-2449)	CLEAN AIR (2450-2499)	NEW YORK STATE INFRASTRUCTURE TRUST (2150-2149)	LEGISLATIVE COMPUTER SERVICES (2150-2159)	STATE UNIVERSITY DORMITORY INCOME (4030-4099)	COMBINED NON- EXPENDABLE TRUST (2160-2199)	WINTER SPORTS EDUCATION TRUST (21700-21749)	ARTS CAPITAL GRANTS (21850-21899)
Opening Fund Balance	4,931	14,382	511	753,641	(38,518)	71	12,662	465,509	467	0	619
Receipts:											
Taxes	0	0	0	3,454,760	0	0	0	0	0	0	0
Miscellaneous Receipts	48,496	9,000	28	17,500	43,770	0	1,719	344,024	6	75	60
Federal Receipts	0	0	0	0	0	0	0	0	0	0	0
Total Receipts	48,496	9,000	28	3,472,260	43,770	0	1,719	344,024	6	75	60
Disbursements:											
Local Assistance	0	0	0	3,376,900	0	0	0	0	0	0	98
State Operations	40,626	12,600	104	4,070	25,962	0	950	0	6	75	0
General State Charges	19,477	300	0	2,160	13,643	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	60,103	12,900	104	3,383,130	39,605	0	950	0	6	75	98
Other Financing Sources (Uses):											
Transfers from Other Funds	0	0	0	52,989	0	0	0	0	0	0	0
Transfers to Other Funds	0	0	0	0	(6,404)	0	0	(365,168)	0	0	0
Bond & Note Proceeds	0	0	0	0	0	0	0	0	0	0	0
Net Other Financing Sources (Uses)	0	0	0	52,989	(6,404)	0	0	(365,168)	0	0	0
Change in Fund Balance	(11,607)	(3,900)	(76)	142,119	(2,239)	0	769	(21,144)	0	0	(38)
Closing Fund Balance	(6,676)	10,482	435	895,760	(40,757)	71	13,431	444,365	467	0	581

	MISCELLANEOUS STATE SPECIAL REVENUE (2190-2249)	COURT FACILITIES INCENTIVE AID (2290-2249)	EMPLOYMENT TRAINING (2250-2259)	STATE UNIVERSITY INCOME (2850-2699)	CHEMICAL DEPENDENCE SERVICE (22700-22749)	LAKE GEORGE PARK TRUST (22750-22799)	LAW ENFORCEMENT MOTOR VEHICLE THEFT AND INSURANCE FRAUD PREVENTION (22800-22849)	NEW YORK GREAT LAKES PROTECTION (22850-22899)	FEDERAL MAXIMIZATION CONTRACT (22900-22949)	HOUSING DEVELOPMENT PROGRAM (22950-22999)	NYS DOT HIGHWAY SAFETY PROGRAM (23000-23049)
Opening Fund Balance	2,035,089	9,149	53	1,831,036	4,380	456	33,168	429	24	10,469	(19,325)
Receipts:											
Taxes	0	0	0	0	0	0	0	0	0	0	0
Miscellaneous Receipts	(3,230,298)	150	0	5,191,356	6,690	1,208	123,625	160	0	900	3,068
Federal Receipts	89	0	0	0	0	0	0	0	0	0	0
Total Receipts	(3,230,209)	150	0	5,191,356	6,690	1,208	123,625	160	0	900	3,068
Disbursements:											
Local Assistance	123,505	115,200	0	0	0	0	4,237	0	0	3,102	0
State Operations	739,817	2,300	0	6,368,636	6,667	1,041	9,418	159	0	0	3,734
General State Charges	465,035	900	0	5,611,559	1	506	1	62	0	0	0
Debt Service	0	0	0	0	0	0	0	0	0	0	0
Capital Projects	0	0	0	0	0	0	0	0	0	0	0
Total Disbursements	1,328,357	118,400	0	6,930,295	6,667	1,547	13,656	221	0	3,102	3,734
Other Financing Sources (Uses):											
Transfers from Other Funds	635,142	109,200	0	2,232,407	0	0	0	0	0	0	0
Transfers to Other Funds	3,568,176	0	0	(276,815)	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)	4,203,318	109,200	0	1,955,592	0	0	(112,420)	0	0	0	0
Change in Fund Balance	(355,248)	(9,050)	0	216,653	23	(339)	(2,451)	(61)	0	(2,202)	(666)
Closing Fund Balance	1,679,841	99	53	2,047,689	4,403	117	30,717	368	24	8,267	(19,991)

**CASH COMBINING STATEMENT
SPECIAL FUND FUNDS
FY 2023
(Thousands of dollars)**

	DRINKING WATER PROGRAM MANAGEMENT ADMINISTRATION (23100-23149)	NEW YORK CITY COURTS OPERATIONS OFFSET (23150-23199)	JUDICIARY DATA PROCESSING OFFSET (23200-23249)	US OLYMPIC COMMITTEE/LACROSSE CLIMB TRAINING (23500-23549)	INDIRECT SERVICES LEGAL (23550-23599)	UNEMPLOYMENT INSURANCE ADMINISTRATION (25900-25949)	UNEMPLOYMENT INTEREST AND PENALTY (25950-25999)	UNEMPLOYMENT OCCUPATIONAL TRAINING (25950-25952-25999)	FEDERAL EMPLOYMENT AND TRAINING GRANTS (26000-26049)	COMMERCIAL REVENUE GAMING (23700-23749)
Opening Fund Balance	49	(29,789)	95,265	265	697,839	116,547	14,721	(635)	(1,543)	11,658
Receipts:										
Taxes	0	0	0	0	0	0	0	0	0	0
Miscellaneous Receipts	70	30,600	49,000	85	212,662	56,151	15,866	0	0	182,341
Federal Receipts	0	0	0	0	0	345,227	0	7,780	167,019	0
Total Receipts	70	30,600	49,000	85	212,662	401,378	15,866	7,780	167,019	182,341
Disbursements:										
Local Assistance	20	0	0	0	334,422	9,339	0	7,780	134,762	172,900
State Operations	25	23,402	26,401	75	29,818	236,906	1,323	0	23,999	7,158
General State Charges	0	12,301	12,500	0	2,422	111,701	1,173	0	8,258	1,945
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	45	35,703	38,901	75	366,662	357,946	2,496	7,780	167,019	182,003
Other Financing Sources (Use):										
Transfers from Other Funds	0	2,100	0	0	74,781	0	0	0	0	0
Transfers to Other Funds	0	(1,108)	0	0	0	(36,569)	(5,163)	0	0	(2)
Bond & Note Proceeds	0	0	0	0	0	0	0	0	0	0
Net Other Financing Sources (Use)	0	2,100	0	0	74,781	(36,569)	(5,163)	0	0	(2)
Change in Fund Balance	25	(3,093)	10,099	10	(79,219)	6,863	8,207	0	0	336
Closing Fund Balance	74	(32,792)	105,364	275	618,620	123,410	22,928	(635)	(1,543)	11,994

	MEDICAL CANNABIS TRUST (23750-23799)	DEDICATED MISCELLANEOUS STATE SPECIAL REVENUE (23800-23899)	INTERACTIVE FANTASY SPORTS (24950-24994)	HEALTH CARE TRANSFORMATION (24850-24899)	CHARITABLE GIFTS FUND (24600-24699)	NEW YORK STATE CANNABIS REVENUE (24800-24899)	MOBILE SPORTS WAGERING (24950-24999)	SPECIAL REVENUE OTHER	SUB-TOTAL	ELIMINATIONS	FINANCIAL PAIN
Opening Fund Balance	12,363	53,918	21,841	146,211	58	12,140	259,477	0	21,938,235	0	21,938,235
Receipts:											
Taxes	7,150	400	0	0	0	61,850	0	0	6,413,955	0	6,413,955
Miscellaneous Receipts	0	205,753	6,000	75,000	0	0	576,000	6,000	13,893,921	0	13,893,921
Federal Receipts	0	0	0	0	0	0	0	0	84,307,923	0	84,307,923
Total Receipts	7,150	206,153	6,000	75,000	0	61,850	576,000	6,000	104,615,799	0	104,615,799
Disbursements:											
Local Assistance	5,850	184,844	0	0	0	50,000	614,580	28,559	97,791,715	0	97,791,715
State Operations	5,070	1,324	367	0	0	61,053	0	5,000	11,025,834	0	11,025,834
General State Charges	1,622	431	64	0	0	12,133	0	1,000	1,569,476	0	1,569,476
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	12,542	186,599	431	0	0	123,186	614,580	34,559	110,387,025	0	110,387,025
Other Financing Sources (Use):											
Transfers from Other Funds	6,550	(45)	0	500,000	0	62,140	0	0	4,436,953	(982,643)	3,454,310
Transfers to Other Funds	0	(45)	(5,000)	(162,000)	0	(12,140)	0	1,000	417,846	982,643	1,400,489
Bond & Note Proceeds	0	0	0	0	0	0	0	0	0	0	0
Net Other Financing Sources (Use)	6,550	(45)	(5,000)	338,000	0	50,000	0	1,000	4,854,799	0	4,854,799
Change in Fund Balance	1,158	19,509	569	413,000	0	(11,336)	(38,580)	(27,559)	(916,427)	0	(916,427)
Closing Fund Balance	13,521	73,427	22,410	559,211	58	804	220,897	(27,559)	21,021,808	0	21,021,808

CASH COMBINING STATEMENT BY ACCOUNT
SPECIAL REVENUE OTHER FUNDS (Excluding Fund 339)
FY 2023

(thousands of dollars)

Fund Account	Opening Balance	Taxes	Misc. Receipts	Federal Receipts	Bond Proceeds	Transfers From	Total Receipts	Local Assistance	PS	NPS	Indirect Costs	UI Benefits	GSCs	Debt	Capital	Transfers To	Total Distb.	Closing Balance
019.20000-Ment Hyg Gifts	805	0	72	0	0	0	72	0	0	72	0	0	0	0	0	0	72	805
020.20100-Combined Exp Tr	(35)	0	(181,300)	0	0	182,300	1,000	0	0	0	0	0	0	0	0	0	0	965
020.20101-Planting Fields	1,319	0	350	0	0	0	350	216	48	48	7	162	0	0	0	0	433	1,236
020.20103-Chambers Restor	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1
020.20105-Animal Disease	51	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	51
020.20107-DOCS Gift & Don	69	0	805	0	0	0	805	0	805	805	0	0	0	0	0	0	805	69
020.20109-Helen Hayes Hsp	63	0	0	0	0	0	0	0	35	35	0	0	0	0	0	0	35	28
020.20110-Oxford Donation	309	0	166	0	0	0	166	0	50	50	0	0	0	0	0	0	50	425
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	113	0	5	0	0	0	5	0	8	8	0	0	0	0	0	0	8	110
020.20113-Donations-Bataw	55	0	19	0	0	0	19	0	40	40	0	0	0	0	0	0	40	34
020.20114-Montrose Donati	230	0	12	0	0	0	12	0	13	13	0	0	0	0	0	0	13	229
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	25	25	0	0	0	0	0	0	25	24
020.20120-Spec Events	3,079	0	1,012	0	0	0	1,012	0	31	850	1	20	0	0	0	0	902	3,189
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	1,580	0	744	0	0	0	744	0	1,726	1,726	0	0	0	0	0	1,726	598	
020.20127-DMNA Military	12	0	(1)	0	0	0	(1)	0	(1)	(1)	0	0	0	0	0	0	(1)	12
020.20128-WB Hoyr Memoria	5,234	0	0	0	0	622	622	895	0	0	0	0	0	0	0	0	895	4,961
020.20129-NYSCB Gift& Beq	171	0	0	0	0	0	0	0	17	17	0	0	0	0	0	0	17	154
020.20130-St Transm Money	12,221	0	260	0	0	0	260	0	0	0	0	0	0	0	0	0	0	12,481
020.20142-Youth Grants &	287	0	0	0	0	0	0	0	44	44	1	28	0	0	0	0	518	(231)
020.20143-Alzheimers Dis	927	0	270	0	0	197	467	670	0	0	0	0	0	0	0	0	670	724
020.20144-Local Gov Comm	151	0	12	0	0	0	12	0	7	7	0	0	0	0	0	0	7	156
020.20147-Prostate/Testic	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1
020.20149-Autism Aware &	797	0	139	0	0	0	139	0	22	22	0	0	0	0	0	0	22	914
020.20150-Emergency Serv	19,621	0	3,000	0	0	0	3,000	1,749	0	0	0	0	0	0	0	1,600	3,349	19,272
020.20151-Batavia-Charlot	397	0	20	0	0	0	20	0	23	23	0	0	0	0	0	0	23	394
020.20152-Rome-Gifts And	99	0	20	0	0	0	20	0	19	19	0	0	0	0	0	0	19	100
020.20155-Br Can Res & Ed	3,586	0	540	0	0	266	806	1,620	0	0	0	0	0	0	0	0	1,620	2,772
020.20159-Community Relat	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1
020.20162-Disab Tech Asst	30	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	30
020.20165-DMNA Youth Prog	80	0	5	0	0	0	5	0	5	5	0	0	0	0	0	0	5	80
020.20166-Erie Canal Muse	23	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	23
020.20167-Grants and Bequ	8	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	8
020.20174-Life Pass-It on	1,378	0	530	0	0	0	530	0	605	605	0	0	0	0	0	0	605	1,303
020.20176-Misc. Gifts Acc	(1,051)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(1,051)
020.20178-Multiple Sclero	10	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	10
020.20182-Parole Ofcr Mem	43	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	43
020.20183-Prostate Cancer	3,286	0	240	0	0	93	333	520	0	0	0	0	0	0	0	0	520	3,099
020.20185-Percy T Phillip	50	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	50
020.20192-Missing Children	419	0	407	0	0	0	407	0	266	137	0	0	0	0	0	0	403	423
020.20197-DCJ01 Comb Gift	24	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	24
020.20199-HESC Gifts Dona	559	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	559
020.201B4-DFY Rec & Welfr	(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	63	0	100	0	0	0	100	0	14	96	1	9	0	0	0	0	120	43
020.201HH-OMH Grant & Beq	73	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	73
020.201RW-RW Johnson Foun	(5)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(5)
020.201XK-Grants Account	1,157	0	1,500	0	0	0	1,500	1,000	0	67	0	0	0	0	0	0	1,067	1,590
020.201XX-S U Restrict Cur	12	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	12
020.201ZS-Grants	373	0	300	0	0	0	300	0	0	0	0	0	0	0	0	0	0	673
020.201ZZ-Donated Funds	(92)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(92)
020.20200-NY Teen Hth Ed	48	0	120	0	0	0	120	120	0	0	0	0	0	0	0	0	120	48

CASH COMBINING STATEMENT BY ACCOUNT
SPECIAL REVENUE OTHER FUNDS (Excluding Fund 339)
FY 2023

(thousands of dollars)

Fund Account	Opening Balance	Taxes	Misc. Receipts	Federal Receipts	Bond Proceeds	Transfers From	Total Receipts	Local Assistance	PS	NPS	Indirect Costs	UI Benefits	GSCs	Debt	Capital	Transfers To	Total Disb.	Closing Balance
020.20201-Veterans Rem Ce	1,620	0	75	0	0	900	975	0	0	160	0	0	0	0	0	0	160	2,435
020.20204-Homeless Vet AS	289	0	154	0	0	0	154	0	0	0	0	0	0	0	0	0	0	443
020.20205-Mental Illness	360	0	58	0	0	0	58	75	0	0	0	0	0	0	0	0	75	343
020.20206-Women's Cancer	197	0	75	0	0	0	75	100	0	0	0	0	0	0	0	0	100	172
020.20208-Vets Home Assis	93	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	93
020.20209-Combined Gifts	2,181	0	222	0	0	0	222	0	0	225	0	0	0	0	0	0	225	2,178
023.20300-N Y Int Lawyers	122,805	0	34,000	0	0	0	34,000	20,000	923	624	30	602	0	0	0	0	22,179	134,626
024.20350-NYS Archvs Pine	24	0	318	0	0	300	618	298	298	122	10	196	0	0	0	8	634	8
025.20401-Child Performer	103	0	120	0	0	600	720	0	215	9	7	165	0	0	0	27	423	400
050.20451-Tuition Reimb	4,858	0	705	0	0	0	705	0	0	200	0	101	0	0	0	0	301	5,262
050.20452-Voc School Supe	3,770	0	4,393	0	0	0	4,393	1,915	1,915	985	50	1,224	0	0	0	242	4,416	3,747
052.20501-Loc Govt Record	9,338	0	9,396	0	0	0	9,396	5,056	1,884	358	50	1,205	0	0	0	601	9,154	9,580
053.20550-Sch Tax Relief	(1)	1,830,985	0	0	0	0	1,830,985	1,830,985	0	0	0	0	0	0	0	0	1,830,985	(1)
054.20601-Charter School	6,050	0	0	0	0	4,837	4,837	4,837	0	0	0	0	0	0	0	0	4,837	6,050
056.20701-Greenway Commun	(1)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(1)
056.20702-Greenway Herit	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1
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 &	127	0	0	0	0	0	0	0	2,088	142	65	1,336	0	0	0	156	3,787	(3,660)
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)
061.20805-Enhanced Com	88	0	0	0	0	0	0	4,555,026	0	0	0	0	0	0	0	0	4,555,026	(4,554,938)
061.20807-HCRA Program	1,379	0	0	0	0	0	0	385,495	896	16,724	25	564	0	0	0	0	403,704	(402,325)
061.20809-EMS Training	568	0	0	0	0	0	0	10,570	2,306	1,308	72	1,475	0	0	0	185	15,916	(15,348)
061.20810-Child Health In	4,235	0	0	0	0	0	0	734,695	737	12,736	137	469	0	0	0	85	748,859	(744,624)
061.20811-HCRA Undistrib	62,694	659,000	5,900,771	0	0	0	6,559,771	0	0	0	0	0	0	0	0	103,499	103,499	6,518,966
061.20812-Hospital Based	(2)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(2)
061.20813-Ad Home Res Co	34	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	34
061.20814-Primary Care In	4	0	0	0	0	0	0	0	337	0	10	216	0	0	0	22	585	(581)
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	13,222	0	0	0	0	0	0	712,200	702	10,222	24	544	0	0	0	4,300	716,500	(703,278)
061.20818-EPIC Premium	3,708	0	50,917	0	0	0	50,917	92,763	702	10,222	24	544	0	0	0	47	104,302	(49,677)
061.20819-Health Occup De	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1
061.20820-Matern & Ch HIV	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1
061.20821-Health Care Del	306	0	0	0	0	0	0	0	254	2	8	163	0	0	0	0	427	(121)
061.20822-Cig Task Force	457	0	0	0	0	0	0	2,419	206	32,288	64	1,487	0	0	0	79	41,839	(40,729)
061.20823-NYSOH	1,110	0	0	0	0	0	0	5,308	5,308	32,288	904	3,260	0	0	0	0	524,200	41,763
073.20851-Transit Authori	43,003	312,285	109,806	0	0	100,869	522,960	524,200	0	0	0	0	0	0	0	0	0	7,267
073.20852-Railroad Accoun	7,460	55,109	19,351	0	0	17,947	92,407	92,600	0	0	0	0	0	0	0	0	0	11,532
073.20853-DMTF	13,464	32,416	12,042	0	0	10,410	54,868	56,800	0	0	0	0	0	0	0	0	0	97,880
160.20901-Education - New	198,880	0	2,547,000	0	0	5,000	2,552,000	2,653,000	0	0	0	0	0	0	0	0	2,653,000	97,880
160.20902-Lottery Adm New	78,222	0	42,921	0	0	0	42,921	0	17,156	15,405	669	12,512	0	0	0	4,274	50,016	71,127
160.20903-VLT Administrat	43,583	0	12,040	0	0	0	12,040	0	1,979	1,282	79	1,473	0	0	0	666	5,479	50,144
160.20904-VLT - Education	248,074	0	990,000	0	0	0	990,000	1,237,000	0	0	0	0	0	0	0	0	1,237,000	1,074
221.20950-Comb Student Ln	9,408	0	25,000	(18,000)	0	0	7,000	0	0	7,500	0	0	0	0	0	0	7,500	8,908
225.23651-Mobility Tax Tr	1,579	0	0	0	0	2,442,250	2,442,250	244,250	0	0	0	0	0	0	0	0	244,250	1,579
225.23652-MTA Aid Trust	397	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	397
225.23653-NY Cen Bus Dis	113,439	0	0	0	0	153,015	153,015	153,015	0	0	0	0	0	0	0	0	153,015	113,439
300.21002-Encon Admin Acc	(19)	0	900	0	0	0	900	0	418	14	0	266	0	0	0	0	698	183
301.21051-EnCon Energy Ef	100	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	100
301.21052-EnCon-Seized As	81	0	20	0	0	0	20	0	0	0	0	0	0	0	0	0	0	101
301.21053-Wst Tire Mgt/Re	40,717	0	18,200	0	0	0	18,200	0	11,635	391	380	7,927	0	0	0	3,000	23,333	35,584
301.21054-Oil & Gas Accou	62	0	108	0	0	0	108	0	0	119	0	0	0	0	0	0	119	51
301.21055-Marine/Coastal	174	0	13	0	0	0	13	0	0	0	0	0	0	0	0	0	0	187
301.21060-Indirect Charge	1,076	0	0	0	0	10,157	10,157	0	6,542	6,770	165	3,303	0	0	0	2,085	18,865	(7,632)

CASH COMBINING STATEMENT BY ACCOUNT
SPECIAL REVENUE OTHER FUNDS (Excluding Fund 339)

FY 2023

(thousands of dollars)

Fund Account	Opening Balance	Taxes	Misc. Receipts	Federal Receipts	Bond Proceeds	Transfers From	Total Receipts	Local Assistance	PS	NPS	Indirect Costs	UI Benefits	GSCs	Debt	Capital	Transfers To	Total Dist.	Closing Balance
301.21061-Hazardous Sub B	1,951	0	350	0	0	0	350	0	215	40	8	0	113	0	0	0	376	1,925
301.21063 S-Area Landfill	12	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	12
301.21064-Utality Envir R	1	0	0	0	0	1,800	1,800	0	1,250	0	33	0	672	0	0	0	1,955	(154)
301.21065-Federal Grant I	576	0	40	0	0	9,000	9,040	0	8,572	168	2	0	50	0	0	1,041	9,833	(217)
301.21066-Low Level Radio	(177)	0	2,811	0	0	0	2,811	0	1,476	192	48	0	944	0	0	433	3,093	(459)
301.21067-Recreation Acco	19,774	0	10,200	0	0	0	10,200	0	2,360	776	86	0	911	0	0	455	4,588	25,386
301.21077-Public Safety R	7	0	30	0	0	0	30	0	0	38	0	0	0	0	0	0	38	(1)
301.21080-Encon Magazine	316	0	705	0	0	0	705	0	164	0	0	0	0	0	0	150	314	707
301.21081-Environmental R	(70,074)	0	28,600	0	0	0	28,600	0	12,697	2,439	467	0	6,422	0	0	6,187	28,212	(69,686)
301.21082-Natural Resourc	(2,047)	0	4,811	0	0	0	4,811	0	603	397	20	0	405	0	0	400	1,825	939
301.21083-USt-Trust Recov	830	0	12	0	0	0	12	0	0	0	0	0	0	0	0	0	0	842
301.21084-Mined Land Recl	5,100	0	4,210	0	0	0	4,210	0	1,958	105	67	0	1,310	0	0	0	3,440	5,870
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	22,021	0	6,000	0	0	0	6,000	0	3,849	480	117	0	2,425	0	0	0	6,871	21,150
302.21150-Conservation	26,027	0	43,222	0	0	75	43,297	0	20,040	5,555	613	0	12,759	0	0	1,820	40,787	28,537
302.21151-Marine Resource	5,693	0	1,480	0	0	0	1,480	0	1,085	0	33	0	671	0	0	0	1,789	5,384
302.21152-Migratory Bird	0	0	10	0	0	0	10	0	0	45	0	0	0	0	0	0	45	(35)
302.21153-Guides License	385	0	55	0	0	0	55	0	66	9	2	0	38	0	0	0	115	325
302.21154-Fish And Game T	74,683	0	2,000	0	0	0	2,000	0	0	75	0	0	0	0	0	75	75	76,608
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	38	0	25	0	0	0	25	0	0	0	0	0	0	0	0	0	0	63
302.21158-OUTDOOR REC & T	56	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	56
303.21201-Oil Spill - DAC	4	0	488	0	0	705	1,193	0	686	59	19	0	439	0	0	0	1,203	(6)
303.21202-Oil Sp Relocam	3	0	0	0	0	301	301	0	212	7	7	0	136	0	0	0	362	(58)
303.21203-Oil Spill - DEC	(2)	0	0	0	0	18,000	18,000	0	11,302	1,676	363	0	7,552	0	0	0	20,893	(2,895)
303.21204-Oil Spill - DAC	14,797	0	43,996	0	0	0	43,996	0	0	0	0	0	0	0	0	32,793	32,793	26,000
303.21205-License Fee Sur	0	0	13,700	0	0	0	13,700	0	0	0	0	0	0	0	0	13,700	13,700	0
303.21206-Law Oil Spill	0	0	0	0	0	0	0	0	1,544	50	44	0	988	0	0	0	2,626	(2,626)
305.21251-OSH Trng & Educ	2,743	0	26,357	0	0	0	26,357	0	13,524	8,804	630	0	9,836	0	0	0	32,794	(3,694)
305.21252-OSHA Inspection	2,185	0	22,139	0	0	0	22,139	0	12,935	4,214	519	0	9,641	0	0	0	27,309	(2,985)
306.21301-CSF Regis Fee	14,384	0	9,000	0	0	0	9,000	0	600	12,000	0	0	300	0	0	0	12,900	10,484
307.21351-Equipment Loan	513	0	28	0	0	0	28	0	0	104	0	0	0	0	0	0	104	437
313.21401-Pub Tran Systems	8,736	98,092	0	0	0	16,814	114,906	116,900	684	195	23	0	441	0	0	0	118,243	5,399
313.21402-Metropolitan Ma	744,792	3,366,668	17,500	0	0	36,175	3,410,343	3,260,000	2,667	410	91	0	1,719	0	0	0	3,264,887	890,248
313.21403-Urban Mass Tran	112	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	112
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	(37,764)	0	9,200	0	0	0	9,200	0	3,644	2,047	86	0	1,776	0	0	0	7,553	(36,117)
314.21452-Mobile Source	(764)	0	34,570	0	0	0	34,570	0	16,788	2,869	528	0	11,867	0	0	6,404	38,456	(4,650)
318.21501-Housing Resene	70	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	70
321.21551-Legisl Comp R&D	12,595	0	1,717	0	0	0	1,717	0	0	950	0	0	0	0	0	0	0	66
321.21552-Demographics/Rf	64	0	2	0	0	0	2	0	0	0	0	0	0	0	0	0	0	66
330.40350-S U Donn Income	465,506	0	344,024	0	0	0	344,024	0	0	6	0	0	0	0	0	365,168	365,168	444,362
332.21651-Brummer Award	40	0	6	0	0	0	6	0	0	0	0	0	0	0	0	0	6	40
332.21652-William Vorce F	243	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	243
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	0	100
333.21700-Winir Sports Ed	0	0	75	0	0	0	75	0	0	0	0	0	0	0	0	0	75	0
338.21851-ARIS Capital Re	618	0	60	0	0	109,200	109,350	98	2,200	100	0	0	900	0	0	0	98	580
340.22501-CFIA Undistrib	9,149	0	150	0	0	0	150	115,200	0	0	0	0	0	0	0	0	118,400	99
341.22552-DFY-NYC Summer	53	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	53
345.22652-L I Vets Home	24,995	0	49,779	0	0	0	49,779	0	31,662	19,286	8	0	171	0	0	0	51,127	23,647
345.22653-S U Genl IFR	1,159,792	0	857,421	0	0	31,487	888,908	0	242,562	498,755	17	0	15,881	0	0	47,790	805,005	1,243,695

CASH COMBINING STATEMENT BY ACCOUNT
SPECIAL REVENUE OTHER FUNDS (Excluding Fund 339)
FY 2023

(thousands of dollars)

Fund Account	Opening Balance	Taxes	Misc. Receipts	Federal Receipts	Bond Proceeds	Transfers From	Total Receipts	Local Assistance	PS	NPS	Indirect Costs	UI Benefits	GSCs	Debt	Capital	Transfers To	Total Distb.	Closing Balance
345.22654-S U Inc Offset	(20,695)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(20,695)
345.22655-Gen Rev Offset	78,860	0	1,481,752	0	0	1,508,159	2,989,911	0	2,393,061	277,418	287	0	6,755	0	0	119,526	2,797,047	271,724
345.22656-S U Hosp Ops	236,629	0	2,622,209	0	0	657,761	3,279,970	0	1,488,994	1,266,914	134	0	534,048	0	0	109,499	3,399,589	117,010
345.22657-SUNY Stabilizat	148,171	0	0	0	0	35,000	35,000	0	400	600	0	0	0	0	0	0	1,000	182,171
345.22658-State Univ Hosp	5,962	0	80,532	0	0	0	80,532	0	54,727	23,586	0	0	0	0	0	0	78,313	8,181
345.22659-SUNY Tuition Re	197,325	0	99,663	0	0	0	99,663	0	56,582	13,641	2	0	4,804	0	0	0	75,029	221,959
346.22700-Chem Dep Svcs	4,377	0	6,690	0	0	0	6,690	0	0	6,667	0	0	0	0	0	0	6,667	4,400
349.22751-Lk George Park	460	0	1,208	0	0	0	1,208	0	710	310	21	0	506	0	0	0	1,547	121
354.22801-MVTIFA	3,252	0	4,800	0	0	0	4,800	4,237	130	6	0	0	1	0	0	0	4,374	3,678
354.22802-St Police MV En	29,917	0	118,825	0	0	0	118,825	0	4,080	5,202	0	0	0	0	0	112,420	121,702	27,040
355.22851-Great Lakes Pro	425	0	160	0	0	0	160	0	86	70	3	0	62	0	0	0	221	364
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	10,467	0	900	0	0	0	900	3,102	0	0	0	0	0	0	0	0	3,102	8,265
362.23001-DOT Comm Veh Sa	(19,325)	0	3,068	0	0	0	3,068	0	3,198	536	0	0	0	0	0	0	3,734	(19,991)
365.23051-Vocatl Rehabil	51	0	70	0	0	0	70	20	0	25	0	0	0	0	0	0	45	76
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	(29,788)	0	30,600	0	0	2,100	32,700	0	22,002	1,400	0	0	12,301	0	0	0	35,703	(32,791)
369.23201-Jud Data Proc O	95,264	0	49,000	0	0	0	49,000	0	26,401	0	0	0	12,500	0	0	0	38,901	105,363
385.23501-Lk Placid Train	264	0	85	0	0	0	85	0	0	75	0	0	0	0	0	0	75	274
390.23551-Indigent Legal	697,837	0	212,662	0	0	74,781	287,443	334,422	3,958	25,752	108	0	2,422	0	0	0	366,662	618,618
482.23601-UJ Sp Int & Pen	14,719	0	15,866	0	0	0	15,866	0	207	1,065	51	0	1,173	0	0	5,163	7,659	22,926
501.23701-Commercial Gami	31,238	0	168,000	0	0	0	168,000	168,500	0	0	0	0	0	0	0	0	168,500	30,738
501.23702-Comm Game Regul	(21,784)	0	5,041	0	0	0	5,041	0	2,615	4,439	104	0	1,945	0	0	2	9,105	(25,848)
501.23703-Prob Gambl Svcs	2,201	0	9,300	0	0	0	9,300	4,400	0	0	0	0	0	0	0	0	4,400	7,101
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	1,316	5,850	0	0	0	0	5,850	5,850	0	0	0	0	0	0	0	0	5,850	1,316
502.23753-MCF - Law Enfor	1,519	650	0	0	0	0	650	0	0	0	0	0	0	0	0	0	0	2,169
502.23754-MCF - Addiction	1,668	650	0	0	0	0	650	0	0	0	0	0	0	0	0	0	0	2,318
502.23755-MCF-Hlth Operat	7,875	0	0	0	0	6,550	6,550	0	2,342	2,658	70	0	1,622	0	0	0	6,692	7,733
503.23800-Inter Recip Pos	3,632	0	1,200	0	0	0	1,200	0	448	422	13	0	286	0	0	45	1,214	3,618
503.23801-Hwy Use Tax Adm	1,792	400	500	0	0	0	900	0	181	202	6	0	111	0	0	0	500	2,192
503.23802-Cure Childhood	54	0	10	0	0	0	10	0	0	0	0	0	0	0	0	0	0	64
503.23804-Lupus Research	178	0	60	0	0	0	60	0	0	0	0	0	0	0	0	0	0	238
503.23806-NYS Secure Choi	0	0	0	0	0	0	0	0	50	0	2	0	34	0	0	0	86	(96)
503.23807-Military Fam Re	179	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	179
503.23808-Gifts For Food	400	0	150	0	0	0	150	0	0	0	0	0	0	0	0	0	0	550
503.23809-NYS ALS Res&Edu	110	0	35	0	0	0	35	0	0	0	0	0	0	0	0	0	0	145
503.23810-Down's Syn Res	3	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	3
503.23811-School Bas Hlth	72	0	50	0	0	0	50	0	0	0	0	0	0	0	0	0	0	122
503.23812-WTC Mem Scholar	204	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	204
503.23813-Leuk Lymph Myel	98	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	98
503.23814-Gift to the Art	286	0	300	0	0	0	300	300	0	0	0	0	0	0	0	0	300	286
503.23815-Sr Well Nutriti	272	0	40	0	0	0	40	0	0	0	0	0	0	0	0	0	0	312
503.23817-Opoid Settle	46,610	0	203,408	0	0	0	203,408	184,544	0	0	0	0	0	0	0	0	184,544	65,474
503.23818-SUD Ed & Recov	19	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	19
503.23819-Gift Gun Vio Re	11	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	11
504.24950-Fan Sports Educ	21,901	0	6,000	0	0	0	6,000	0	0	0	0	0	0	0	0	5,000	5,000	22,901
504.24951-Fan Sports Admin	(62)	0	0	0	0	0	0	0	86	278	3	0	64	0	0	0	431	(493)
506.24850-Hlth Care Trans	146,211	0	75,000	0	0	500,000	575,000	0	0	0	0	0	0	0	0	162,000	162,000	559,211
507.24900-Hlth Caritable	4	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	4
507.24901-Elem Sec Ed Cha	53	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	53
508.24800-NY Cannabis Rev	12,140	61,850	0	0	0	50,000	111,850	50,000	18,991	41,523	539	0	12,133	0	0	12,140	135,326	(11,336)
508.24801-Cannabis Educat	0	0	0	0	0	4,856	4,856	0	0	0	0	0	0	0	0	0	0	4,856

CASH COMBINING STATEMENT BY ACCOUNT
 SPECIAL REVENUE OTHER FUNDS (Excluding Fund 339)
 FY 2023

(thousands of dollars)

Fund Account	Opening Balance	Taxes	Misc. Receipts	Federal Receipts	Bond Proceeds	Transfers From	Total Receipts	Local Assistance	PS	NPS	Indirect Costs	UI Benefits	GSCs	Debt	Capital	Transfers To	Total Disb.	Closing Balance
508.24802-NYS Drug Tr&Ed	0	0	0	0	0	2,428	2,428	0	0	0	0	0	0	0	0	0	0	2,428
508.24803-NYS Com Grants	0	0	0	0	0	4,856	4,856	0	0	0	0	0	0	0	0	0	0	4,856
509.24955-Mob Sports Wage	259,477	0	576,000	0	0	0	576,000	614,580	0	0	0	0	0	0	0	0	614,580	220,897

**CASH COMBINING STATEMENT BY ACCOUNT
MISCELLANEOUS SPECIAL REVENUE FUND (339)
FY 2023**
(thousands of dollars)

Account Code-Name	Opening Balance	Taxes	Miscellaneous Receipts	Federal Receipts	Bond & Note Proceeds	Transfers From	Total Receipts	Local Assistance	PS	NPS	Indirect Costs	UI Benefits	GSCs	Debt	Capital	Transfers To	Closing Balance
339.21901-Article VII Int	7,885	0	160	0	0	0	160	160	0	0	0	0	0	0	0	0	7,885
339.21902-S P A R C S	2,103	0	6,600	0	0	8	6,608	0	1,041	3,568	32	0	665	0	0	36	3,369
339.21904-Fire Prev/Code	81,931	0	14,810	0	0	0	14,810	0	1,004	500	34	0	627	0	0	14,810	79,766
339.21905-NYS Twy Police	(1,892)	0	64,213	0	0	0	64,213	0	38,907	27	0	0	26,012	0	0	0	(2,625)
339.21906-DMV Seiz Assets	121	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	121
339.21907-Mental Hygiene	(2,134)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(2,134)
339.21909-M H Patient Inc	8	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	8
339.21911-Fin Cntrl Board	(602)	0	3,099	0	0	0	3,099	0	1,464	799	46	0	812	0	0	12	(636)
339.21912-Reg of Racing	(5,336)	0	12,647	0	0	0	12,647	0	5,922	4,220	236	0	1,386	0	0	458	(4,911)
339.21914-S U Constr Fund	113	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	113
339.21915-Quality Care	0	0	0	0	0	0	0	1,000	0	0	0	0	0	0	0	0	(1,000)
339.21916-Nurses Aide Reg	1,066	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,066
339.21917-Med Frd Seized	183	0	164	0	0	0	164	0	0	164	0	0	0	0	0	0	183
339.21918-Child Care & Pr	2,731	0	425	0	0	0	425	0	0	0	0	0	0	0	0	0	3,156
339.21919-Cyber Sec Upgr	1,201	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,201
339.21920-Cert of Need	10,462	0	2,959	0	0	0	2,959	0	2,659	1,790	82	0	1,700	0	0	2,683	4,507
339.21921-Lobbying Enforc	2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2
339.21922-Continuing Care	1,473	0	131	0	0	0	131	0	69	4	2	0	44	0	0	0	1,485
339.21923-DOL Fee Penalty	21,486	0	20,383	0	0	0	20,383	0	5,865	2,220	214	0	4,460	0	0	600	28,510
339.21924-Educ Museum	202	0	892	0	0	0	892	0	282	334	10	0	190	0	0	62	216
339.21925-Ns Him Receiptship	2,011	0	25	0	0	0	25	0	0	0	0	0	0	0	0	0	2,036
339.21926-3rd Party Hlth	480	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	480
339.21927-Boating Noise L	2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2
339.21928-I Love NY Ves	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1
339.21929-Summer Sch Arts	39	0	684	0	0	0	684	0	113	540	4	0	72	0	0	0	(6)
339.21930-I Lve NY W Boat	81	0	245	0	0	0	245	0	70	25	4	0	59	0	0	0	168
339.21932-Snowmobile	7,576	0	6,150	0	0	0	6,150	4,650	112	150	9	0	82	0	0	0	8,723
339.21933-Tr Surplus Prop	9,086	0	2,200	0	0	0	2,200	0	0	0	0	0	0	0	0	974	10,312
339.21934-Hosp & Nurs Mgt	4	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	4
339.21935-Watershed Pitrn	(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	260,212	260,212	0	127,056	135,985	93	0	2,158	0	0	0	(5,086)
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	4,093	0	6,000	0	0	0	6,000	3,000	777	157	32	0	489	0	0	1,350	4,288
339.21945-Crim Jus Improv	9,599	0	41,373	0	0	14,400	55,773	43,358	2,781	362	119	0	1,707	0	0	737	16,308
339.21948-Farm Prod Insp	103	0	1,390	0	0	0	1,390	0	720	123	22	0	437	0	0	0	191
339.21950-FgprntID&Tech	61,941	0	15,000	0	0	0	15,000	0	0	1,695	0	0	0	0	0	14,543	60,703
339.21953-NY Fire Academy	140	0	468	0	0	0	468	0	314	347	10	0	262	0	0	0	(325)
339.21958-Domestic Awaren	120	0	7	0	0	0	7	0	0	3	0	0	0	0	0	0	124
339.21959-Environmental L	2,777	0	4,118	0	0	0	4,118	0	1,812	567	57	0	1,298	0	0	283	2,878
339.21960-HESC Ins Prem P	80,822	0	69,881	0	0	0	69,881	0	10,955	18,755	371	0	6,884	0	0	12,327	101,411
339.21961-Train Mgmt Eval	(506)	0	1,400	0	0	0	1,400	0	1,674	109	47	0	1,071	0	0	0	(2,007)
339.21962-Clin Lab Refrcn	(11,736)	0	18,059	0	0	0	18,059	0	5,828	2,079	184	0	4,398	0	0	5,453	(11,619)
339.21964-Pub Emp Rel Brd	828	0	86	0	0	0	86	0	0	46	0	0	0	0	0	0	868
339.21965-Radio Hlth Prot	531	0	5,132	0	0	0	5,132	0	2,445	133	76	0	1,564	0	0	730	715
339.21966-Cons Food Indus	57	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	57
339.21967-OHRD St Match	3,320	0	0	0	0	1,400	1,400	0	0	4,115	0	0	0	0	0	0	605
339.21968-Educatin Library	210	0	65	0	0	0	65	0	0	60	0	0	0	0	0	0	215

CASH COMBINING STATEMENT BY ACCOUNT
MISCELLANEOUS SPECIAL REVENUE FUND (339)
FY 2023

(thousands of dollars)

Account Code-Name	Opening Balance	Taxes	Miscellaneous Receipts	Federal Receipts	Bond & Note Proceeds	Transfers From	Total Receipts	Local Assistance	PS	NPS	Indirect Costs	UI Benefits	GSCs	Debt	Capital	Transfers To	Closing Balance
339.21969-Teacher Certif	11,268	0	8,138	0	0	0	8,138	0	4,417	675	99	0	2,827	0	0	450	10,938
339.21970-Banking Deptmnt	36,489	0	104,909	0	0	0	104,909	0	50,462	14,109	1,552	0	37,467	0	0	0	37,808
339.21971-Cable TV Acct	8,006	0	2,433	0	0	0	2,433	0	1,406	109	50	0	949	0	0	0	7,925
339.21972-Econ Devel Asst	331	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	331
339.21973-Fin Svcs Seized	747	0	250	0	0	0	250	0	0	250	0	0	0	0	0	0	747
339.21975-ODD Earned Revn	(1)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(1)
339.21976-Motorcycle Sfty	265	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	265
339.21977-Business and Li	245,102	0	86,443	0	0	0	86,443	0	20,857	7,211	535	0	12,796	0	0	59,328	230,818
339.21978-Indir Cost Reco	543	0	0	0	0	0	0	0	9,453	4,462	266	0	6,044	0	0	2,157	(3,485)
339.21979-High School Equ	1,485	0	225	0	0	0	225	0	0	225	0	0	0	0	0	0	1,485
339.21980-OTDA Program	929	0	0	0	0	500	500	0	0	700	0	0	128	0	0	0	601
339.21981-Disas Prep Conf	24	0	(1)	0	0	0	(1)	0	0	(1)	0	0	0	0	0	0	24
339.21982-Administration	4,401	0	13	0	0	13,350	13,363	0	4,049	6,531	126	0	2,591	0	0	560	3,907
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	2	0	21,253	0	0	0	21,253	0	12,751	6,681	323	0	52	0	0	0	1,448
339.21986-Seized Assets	6	0	2	0	0	0	2	0	0	0	0	0	0	0	0	0	8
339.21987-Spinal Injury	12,865	0	95	0	0	8,500	8,595	8,500	0	0	0	0	0	0	0	0	12,960
339.21988-Child Supp Rev	78	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	78
339.21989-Mult Agen Train	1,706	0	0	0	0	12,000	12,000	0	1,808	9,746	51	0	1,155	0	0	0	946
339.21990-OCTF Crime Forf	2,165	0	1,403	0	0	0	1,403	0	0	1,403	0	0	0	0	0	0	2,165
339.21991-DMNA-Seiz Asset	2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2
339.21992-Critical Infracs	262	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	262
339.21993-Radon Detection	815	0	20	0	0	0	20	0	0	12	0	0	0	0	0	0	823
339.21994-Insurance Dept	183,564	0	293,549	0	0	0	293,549	74,381	111,674	36,101	3,283	0	78,852	0	0	0	172,822
339.21995-Workers' Compens	17,080	0	231,541	0	0	0	231,541	0	87,369	57,372	2,466	0	55,874	0	0	12,852	32,688
339.21996-Fire Protection	(1)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(1)
339.21998-Public Work Enf	14,176	0	3,982	0	0	0	3,982	0	2,854	1,215	145	0	2,137	0	0	0	11,807
339.21999-Asset Forfeitur	(3)	0	250	0	0	0	250	0	0	250	0	0	0	0	0	0	(3)
339.219AC-Non-Ivd Wage Wl	(58)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(58)
339.219IG-Ins Genl Oprens	(22)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(22)
339.219SA-Health Services	31	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	31
339.219XX-A&M-Aggregated	1,139	0	17,000	0	0	0	17,000	0	471	14	15	0	286	0	0	0	17,353
339.219YL-OGS Bldg Admin	11,777	0	18,197	0	0	0	18,197	0	3,066	4,867	99	0	2,060	0	0	0	19,882
339.219YN-OGS Sid & Purch	10,303	0	5,660	0	0	0	5,660	0	901	1,931	29	0	605	0	0	3,000	9,497
339.219Z7-Just Ct Oper	(2,114)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(2,114)
339.219ZV-S T A Research	(19)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(19)
339.22001-VESID SS	10	0	2,500	0	0	0	2,500	2,000	186	102	5	0	119	0	0	52	46
339.22003-Bell Jar Collec	4,368	0	1,875	0	0	0	1,875	0	553	951	22	0	412	0	0	500	(562)
339.22004-Ind & Util Serv	781	0	2,547	0	0	0	2,547	0	1,750	150	46	0	1,076	0	0	0	3,893
339.22008-Courts Special	(22)	0	3,100	0	0	0	3,100	0	0	3,100	0	0	0	0	0	0	781
339.22009-Asbestos Trning	(22)	0	867	0	0	0	867	0	252	2	8	0	161	0	0	0	422
339.22010-HMP R P Tax Adm	3	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	3
339.22011-Public Service	48,871	0	92,458	0	0	0	92,458	0	53,194	11,779	1,803	0	35,955	0	0	7,471	31,127
339.22012-Atty Licensing	22,816	0	32,000	0	0	0	32,000	0	18,400	5,100	0	0	7,900	0	0	0	23,416
339.22014-DSS Prov Recovs	200	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	200
339.22015-Crimes Against	560	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	560
339.22017-Camp Smith Bill	311	0	197	0	0	0	197	0	165	11	4	0	10	0	0	0	318
339.22020-Comm Feed Lic	(1)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(1)
339.22021-Regulation of M	3,258	0	20	0	0	0	20	0	0	0	0	0	0	0	0	0	3,278
339.22023-Discover Queens	31	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	31

CASH COMBINING STATEMENT BY ACCOUNT
MISCELLANEOUS SPECIAL REVENUE FUND (339)

FY 2023

(thousands of dollars)

Account Code-Name	Opening Balance	Taxes	Miscellaneous Receipts	Federal Receipts	Bond & Note Proceeds	Transfers From	Total Receipts	Local Assistance	PS	NPS	Indirect Costs	UI Benefits	GSCs	Debt	Capital	Transfers To	Closing Balance
339.22024-Reven Arrearage	121,116	0	25,000	0	0	0	25,000	0	1,020	1,400	36	0	663	0	0	20,485	122,512
339.22025-Comm Svce Assis	8,475	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	8,475
339.22026-Cell Phone Towe	6,034	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	6,034
339.22027-Spec Conserv Ac	30	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	30
339.22028-State Central R	7,987	0	4,600	0	0	0	4,600	0	147	0	4	0	94	0	0	97	12,245
339.22029-Plant Industry	748	0	529	0	0	0	529	0	809	91	26	0	486	0	0	0	(135)
339.22032-Batavia School	(6,716)	0	9,600	0	0	900	10,500	0	5,546	1,217	157	0	3,546	0	0	522	(7,204)
339.22034-Investment Serv	4,290	0	4,038	0	0	0	4,038	0	2,037	673	62	0	1,207	0	0	0	4,349
339.22035-Diabetes Resear	59	0	6	0	0	0	6	0	0	0	0	0	0	0	0	0	65
339.22037-Keep Kids Drug	83	0	9	0	0	0	9	0	0	0	0	0	0	0	0	0	92
339.22038-OPWDD Day Servi	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1
339.22039-OSDC Finan Over	(1,894)	0	5,023	0	0	0	5,023	0	2,961	128	84	0	1,893	0	0	0	(1,937)
339.22040-Senate Recyclab	668	0	20	0	0	0	20	0	0	0	0	0	0	0	0	0	688
339.22041-Medicaid Fraud	26,989	0	14,144	0	0	0	14,144	0	7,565	2,236	1,099	0	4,684	0	0	0	25,549
339.22042-DED Marketing A	2,796	0	1,944	0	0	0	1,944	0	63	1,710	2	0	28	0	0	0	2,937
339.22044-Tug Hill Admin	143	0	38	0	0	0	38	0	29	3	0	0	0	0	0	0	149
339.22045-Settlement Enf	388	0	541	0	0	0	541	491	0	50	0	0	0	0	0	0	388
339.22046-Regulation of I	(107,331)	0	13,388	0	0	0	13,388	0	8,849	871	298	0	6,196	0	0	0	(110,157)
339.22047-NYS FLEX Spend	835	0	300	0	0	0	300	0	0	314	0	0	0	0	0	0	821
339.22050-Crime Victims B	33	0	105	0	0	0	105	0	0	82	0	0	0	0	0	0	56
339.22051-Ofc of Professi	44,104	0	61,200	0	0	0	61,200	0	27,083	11,273	661	0	17,949	0	0	11,114	37,224
339.22052-Armory Rental A	2,558	0	9,600	0	0	1,020	10,620	0	4,154	667	117	0	2,656	0	0	436	2,558
339.22053-Rome School	(2,869)	0	30,500	0	0	0	30,500	0	21,548	5,922	647	0	15,687	0	0	2,288	(61,357)
339.22054-Seized Assets	522	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	522
339.22055-Traf Adjudicatin	(45,765)	0	30,500	0	0	0	30,500	0	0	0	0	0	0	0	0	0	(1)
339.22056-Fed Salary Shar	(1)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2,006
339.22057-Cook/Chill Acco	2,006	0	1,000	0	0	0	1,000	0	0	1,000	0	0	0	0	0	0	2,006
339.22060-Credential 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	36,454	0	79,653	0	0	0	79,653	0	36,881	24,553	1,420	0	16,799	0	0	0	36,454
339.22063-Cultural Educat	2,404	0	29,876	0	0	0	29,876	0	12,486	7,323	337	0	7,987	0	0	2,393	1,754
339.22064-Distance Learn	(1)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(1)
339.22065-Exam & Misc Rev	10	0	125	0	0	0	125	0	372	439	12	0	246	0	0	1,961	(2,895)
339.22067-Trans Regul Acc	10,369	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2,443	7,926
339.22068-Cons Prot Acct	2,234	0	91	0	0	0	91	0	0	67	0	0	174	0	0	0	2,084
339.22070-OER NASDER	(4)	0	0	0	0	0	0	0	6	0	0	0	4	0	0	0	(14)
339.22071-Fin Aid Audit	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1
339.22072-8th Air Force H	2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2
339.22074-FMS Account	32	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	32
339.22075-Funeral	2,409	0	470	0	0	0	470	0	258	7	8	0	165	0	0	108	2,333
339.22076-FSHRP	13	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	13
339.22077-Educ Archives	42	0	15	0	0	0	15	0	0	15	0	0	0	0	0	0	42
339.22078-Local Services	1,182	0	1,153	0	0	0	1,153	0	722	50	19	0	373	0	0	0	1,171
339.22080-Adult Shelter	28,144	0	2,600	0	0	0	2,600	0	0	0	0	0	0	0	0	0	30,744
339.22081-QAAA Earned Rev	418	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	418
339.22082-Family Pres Svc	7,597	0	0	0	0	3,618	3,618	2,687	0	0	0	0	0	0	0	0	8,528
339.22083-Electronic Bene	47	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	47
339.22084-Federal-Seized	0	0	0	0	0	0	0	0	0	38	0	0	0	0	0	0	(38)
339.22085-DHCR Mortgage S	(4,077)	0	3,833	0	0	0	3,833	0	4,033	4	0	0	2	0	0	0	(4,283)
339.22086-OMH-Research OH	81	0	2,920	0	0	0	2,920	0	0	2,920	0	0	0	0	0	0	81
339.22087-DMV-Compulsory	770	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	770

CASH COMBINING STATEMENT BY ACCOUNT
MISCELLANEOUS SPECIAL REVENUE FUND (339)

FY 2023

(thousands of dollars)

Account Code-Name	Opening Balance	Taxes	Miscellaneous Receipts	Federal Receipts	Bond & Note Proceeds	Transfers From	Total Receipts	Local Assistance	PS	NPS	Indirect Costs	UI Benefits	GSCs	Debt	Capital	Transfers To	Closing Balance
339.22088-Prof Medic Cond	11,725	0	24,900	0	0	369	25,269	990	12,194	5,964	380	0	7,798	0	0	8,744	924
339.22089-Hwy Const & Ma	1,978	0	260	0	0	0	260	0	0	135	0	0	0	0	0	0	2,103
339.22090-Housing Indirec	4,181	0	0	0	0	5,739	5,739	0	2,294	5	1	0	23	0	0	201	7,396
339.22091-Adult Home Qual	4,322	0	193	0	0	0	193	0	0	0	0	0	0	0	0	0	4,515
339.22092-Homeless Hsg	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1
339.22093-COCOT	(1)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(1)
339.22094-Accid Prevent C	246	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	246
339.22095-IG Szd Assets	77	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	77
339.22096-Leg Svcs Assist	83,410	0	25,100	0	0	0	25,100	19,265	0	0	0	0	0	0	0	9,630	79,415
339.22097-Loc Pub Hlth	10,702	0	3,405	0	0	0	3,405	0	326	2	10	0	209	0	0	54	13,506
339.22099-Voting Mach Exa	28	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	28
339.22100-DHCR HCA Applic	(15,122)	0	5,000	0	0	0	5,000	0	2,643	13	92	0	2,073	0	0	893	(15,836)
339.22101-EPIC Premium Ac	(2)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(2)
339.22102-Drug Enforce Ta	(2)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(2)
339.22103-Vital Records M	11,216	0	4,840	0	0	0	4,840	0	636	438	20	0	407	0	0	3,069	11,486
339.22104-CHCCDP Transfer	37	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	37
339.22105-Tobacco Enforce	2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2
339.22108-Hwy Rev/Soc Sec	1,026	0	210	0	0	0	210	0	0	248	0	0	0	0	0	0	988
339.22109-Conference & Sp	156	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	156
339.22110-Assisted Living	2,652	0	259	0	0	0	259	250	0	0	0	0	0	0	0	0	2,661
339.22111-OCFS Program	390	0	0	0	0	0	0	0	0	686	0	0	0	0	0	0	(296)
339.22112-OTDA Income Acc	139	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	139
339.22114-Disabil Determs	3	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	3
339.22115-OPWDD Jt-Clin O	39	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	39
339.22116-Special Medical	2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2
339.22117-Litigation Sett	15,058	0	81,068	0	0	0	81,068	0	29,885	38,106	855	0	19,183	0	0	0	8,097
339.22118-Animal Populati	571	0	855	0	0	0	855	0	0	867	0	0	0	0	0	0	559
339.22119-Love Your Libra	297	0	6	0	0	0	6	150	0	0	0	0	0	0	0	0	153
339.22120-DISTINCTIVE PLA	0	0	0	0	0	0	0	0	15	0	1	0	9	0	0	0	(25)
339.22122-Local Wireless	123	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	123
339.22123-Pub Safe Commun	155,536	0	137,000	0	0	0	137,000	92,000	28,065	34,905	6	0	134	0	0	6,997	130,429
339.22124-Cuba Lake Mgmt	160	0	200	0	0	0	200	0	0	217	0	0	0	0	0	0	143
339.22126-St Justice Inst	73	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	73
339.22128-Med Reimb Acct	847	0	1,500	0	0	0	1,500	1,000	0	0	0	0	0	0	0	0	1,347
339.22130-Low Inc Housing	6,494	0	3,631	0	0	0	3,631	0	2,061	6	74	0	1,639	0	0	150	6,195
339.22131-Medicaid Inquir	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1
339.22132-New York Alert	57	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	57
339.22133-Procure Op News	52	0	0	0	0	0	0	0	40	135	0	0	0	0	0	0	(123)
339.22134-OVS RESTITUTION	258	0	593	0	0	0	593	0	496	116	0	0	3	0	0	0	236
339.22136-Food Prod Ctr	1,211	0	1,323	0	0	0	1,323	0	227	1,073	6	0	157	0	0	0	1,071
339.22137-Pet Dealer	32	0	32	0	0	0	32	0	0	0	0	0	0	0	0	0	64
339.22138-Auth Bldg Office	1,621	0	2,088	0	0	1,826	3,914	0	1,473	256	47	0	1,050	0	0	0	2,709
339.22139-Patient Safety	4,601	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	4,601
339.22140-Helen Hayes Hos	32,318	0	3,115	0	0	57,520	60,635	0	37,313	21,220	43	0	2,904	0	0	1,292	30,181
339.22141-NYC Veterans	14,322	0	350	0	0	36,045	36,395	0	20,810	8,735	79	0	8,587	0	0	366	12,140
339.22142-NYS Home-Vetera	2,869	0	120	0	0	23,617	23,737	0	14,417	8,420	36	0	737	0	0	456	2,540
339.22143-WNY Veis Home	2,474	0	55	0	0	13,703	13,758	0	9,327	4,196	21	0	424	0	0	159	2,105
339.22144-Montrose S V H	8,653	0	30	0	0	29,832	29,862	0	20,767	7,742	52	0	1,050	0	0	197	8,707
339.22145-DOH Hospital Ho	4,007	0	0	0	0	119,807	119,807	0	0	0	0	0	0	0	0	119,807	4,007
339.22146-HEAP Eamed Rev	(2)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(2)
339.22147-Quality of Care	12,666	0	1,387	0	0	0	1,387	1,000	0	0	0	0	0	0	0	0	13,053

CASH COMBINING STATEMENT BY ACCOUNT
MISCELLANEOUS SPECIAL REVENUE FUND (339)

FY 2023

(thousands of dollars)

Account Code-Name	Opening Balance	Taxes	Miscellaneous Receipts	Federal Receipts	Bond & Note Proceeds	Transfers From	Total Receipts	Local Assistance	PS	NPS	Indirect Costs	UI Benefits	GSCs	Debt	Capital	Transfers To	Closing Balance
339.22149-Motor Fuel Qual	392	0	2,800	0	0	0	2,800	0	1,272	1,314	39	0	773	0	0	0	(206)
339.22150-Weights Measure	38	0	325	0	0	0	325	0	245	101	8	0	149	0	0	0	(140)
339.22151-Defeat Comp Adm	(154)	0	820	0	0	0	820	0	389	127	23	0	256	0	0	0	(129)
339.22152-Hazard Abatement	984	0	200	0	0	0	200	150	0	0	0	0	0	0	0	0	1,034
339.22153-Education Stais	999	0	0	89	0	0	89	0	0	34	0	0	0	0	0	0	1,054
339.22154-Real Estate Fin	124	0	3,526	0	0	0	3,526	0	1,352	1,413	39	0	864	0	0	0	(18)
339.22156-NYC Rent Rev	13,005	0	0	0	0	0	0	0	30,960	20,000	1,714	0	23,534	0	0	7,115	(70,318)
339.22157-Medicaid Income	2,423	0	0	0	0	0	0	0	0	0	12	0	267	0	0	0	2,423
339.22158-Rent Revenue	1,627	0	550	0	0	0	550	0	245	0	0	0	0	0	0	0	1,653
339.22159-CSFP Salvage Ac	103	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	103
339.22161-ES Stem Cell Tr	289	0	0	0	0	6,195	6,195	0	493	1,522	15	0	349	0	0	510	3,595
339.22162-Systems & Tech	19,151	0	7,300	0	0	0	7,300	0	571	450	20	0	357	0	0	4,487	20,566
339.22163-Patron Services	15,439	0	83,416	0	0	0	83,416	0	42,278	32,807	13	0	4,795	0	0	3,992	14,970
339.22165-Trans Aviatn	759	0	4,410	0	0	0	4,410	0	0	4,709	0	0	0	0	0	0	460
339.22166-Teacher Ed Accr	11	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	11
339.22167-Training Academ	516	0	10	0	0	0	10	0	0	10	0	0	0	0	0	0	516
339.22168-Tax Rev Arrear	2,172	0	0	0	0	1,500	1,500	0	0	1,000	0	0	0	0	0	0	2,672
339.22169-TSCR Account	221,720	0	247,000	0	0	0	247,000	226,600	0	0	0	0	0	0	0	154,600	87,520
339.22170-Statewide Gamin	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1
339.22171-Recruitment Inc	551	0	39	0	0	2,587	2,626	0	0	3,384	0	0	0	0	0	0	(207)
339.22172-Undgrnd Sfty T	4,934	0	800	0	0	0	800	0	0	0	0	0	0	0	0	1,175	4,559
339.22173-Vol Fire Rec&Re	1,223	0	200	0	0	0	200	200	0	0	0	0	0	0	0	0	1,223
339.22174-HAVA Match	1,039	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,039
339.22175-VRSS	16	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	16
339.22177-Occ Hlth Clinic	455	0	9,000	0	0	20	9,020	9,560	453	11	14	0	289	0	0	98	(950)
339.22178-Crim Back Check	402	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	402
339.22180-SR-Connections	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1
339.22181-NYS Water Rescu	18	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	18
339.22182-OWIG Adm Reimb	206	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	206
339.22184-Wine Industry	5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	5
339.22185-Assembly Recyc	756	0	40	0	0	0	40	0	0	0	0	0	0	0	0	0	796
339.22186-Yth Fac PerDiem	271	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	271
339.22187-Provider Assess	131,975	0	870,000	0	0	0	870,000	1,001,375	0	0	0	0	0	0	0	0	600
339.22188-Fed Indirect Re	83	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	83
339.22189-DOCS Asset Forf	536	0	314	0	0	0	314	0	0	314	0	0	0	0	0	0	536
339.22190-Conference&Sign	(4)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(4)
339.22191-Educ Assessment	6	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	6
339.22192-Tax Ret Prep Fe	11,879	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	11,879
339.22193-Sales Tax Re Fe	12	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	12
339.22195-Equitable Shari	2,713	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2,713
339.22196-C & F Qual Enha	14	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	14
339.22197-ULTVI Radia Dev	850	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	850
339.22198-HEP	39	0	0	0	0	0	0	0	0	300	0	0	0	0	0	0	(261)
339.22199-Airport Securit	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1
339.22202-SBCI Account	13	0	0	0	0	0	0	1,500	0	0	0	0	0	0	0	0	(1,487)
339.22203-Article X Inter	107	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	107
339.22206-Wholesale Mkt	6,051	0	0	0	0	0	0	0	0	700	0	0	0	0	0	0	5,351
339.22207-Tech Financing	47	0	0	0	0	0	0	0	39	0	1	0	25	0	0	0	(18)
339.22211-NYS Camp Financ	27	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	27
339.22212-Lake George Inv	4	0	350	0	0	0	350	0	35	285	10	0	20	0	0	0	4
339.22213-BOE Enforcement	959	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	959

CASH COMBINING STATEMENT BY ACCOUNT
 MISCELLANEOUS SPECIAL REVENUE FUND (339)

FY 2023

(thousands of dollars)

Account Code-Name	Opening Balance	Taxes	Miscellaneous Receipts	Federal Receipts	Bond & Note Proceeds	Transfers From	Total Receipts	Local Assistance	PS	NPS	Indirect Costs	UI Benefits	GSCs	Debt	Capital	Transfers To	Closing Balance
339.22214-Fireworks Reven	1,131	0	320	0	0	0	320	0	174	0	6	0	126	0	0	0	1,145
339.22215-Delivery Transf	2,482	0	1,000	0	0	0	1,000	0	0	1,000	0	0	0	0	0	0	2,482
339.22217-Eq Sh DTF Just	107	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	107
339.22218-Eq Sh DTF Treas	154	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	154
339.22221-Eq Sh Law Justi	338	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	338
339.22222-Eq Sh Law Treas	742	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	742
339.22226-Eq Sh SIG Treas	76	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	76
339.22228-Eq Sh WIG Treas	8	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	8
339.22231-Eq Sh DEC Justi	141	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	141
339.22233-Eq Shar-DMN Jus	144	0	260	0	0	0	260	0	0	250	0	0	0	0	0	0	154
339.22235-Insitt. Accredit	21	0	570	0	0	0	570	0	290	56	6	0	171	0	0	47	21
339.22238-Eq Sh PRK Treas	6	0	50	0	0	0	50	0	0	50	0	0	0	0	0	0	6
339.22239-Opioid Steward	78,472	0	100,000	0	0	0	100,000	24,445	0	0	0	0	0	0	0	0	154,027
339.22240-NYS Med Indmnty	(1,940)	0	0	0	0	20	20	0	1	0	1	0	1	0	0	0	(1,923)
339.22243-Securing Cities	48	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	48
339.22246-Behav Hlth Par	2,299	0	1,500	0	0	0	1,500	2,300	0	0	0	0	0	0	0	0	1,499
339.22247-Erit Div Job Tr	3,298	0	0	0	0	1,500	1,500	0	0	0	0	0	0	0	0	0	4,798
339.22248-CJ Discov Comp	26,635	0	0	0	0	0	0	26,634	0	0	0	0	0	0	0	0	1
339.22250-Emer Elect Out	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1
339.22251-Maj Ren Ene Dev	2,382	0	5,800	0	0	0	5,800	0	0	2,000	0	0	0	0	0	0	6,182

**CASH COMBINING STATEMENT
CAPITAL PROJECTS FUNDS
FY 2023**
(thousands of dollars)

	STATE CAPITAL PROJECTS (30000-30049)	DEDICATED HIGHWAY AND TRANSPORTATION (30050-30099)	STATE UNIVERSITY RESIDENCE HALLS REHABILITATION (30100-30299)	NEW YORK STATE CANALS STATE PARKS (30300-30349)	STATE PARK INFRASTRUCTURE (30350-30399)	PASSENGER FACILITY (30400-30449)	ENVIRONMENTAL PROJECTS (30450-30499)	CONSERVATION THROUGH IMPROVED TRANSPORTATION (30600-30699)	ENERGY	PURE WATERS CAPITAL FACILITIES (30620-30629)	TRANSPORTATION CAPITAL FACILITIES (30630-30639)
Opening Fund Balance	0	32,318	138,253	16,227	(52,463)	15	49,691	164	668	3,328	
Receipts:											
Taxes	0	1,017,030	0	0	0	0	257,350	0	0	0	
Miscellaneous Receipts	4,488,082	1,693,254	0	2,000	227,300	0	49,650	0	0	0	
Federal Receipts	0	4,505	0	0	0	0	0	0	0	0	
Total Receipts	4,488,082	2,714,789	0	2,000	227,300	0	307,000	0	0	0	
Disbursements:											
Local Assistance	2,660,087	58,981	0	0	0	0	0	0	0	0	
State Operations	0	0	0	0	0	0	0	0	0	0	
General State Charges	0	0	0	0	0	0	0	0	0	0	
Debt Service	0	0	0	0	0	0	0	0	0	0	
Capital Projects	5,441,962	1,777,597	100,000	2,100	227,300	0	370,000	0	0	0	
Total Disbursements	8,102,049	1,836,578	100,000	2,100	227,300	0	370,000	0	0	0	
Other Financing Sources (Uses):											
Transfers from Other Funds	3,620,842	382,882	75,000	0	0	0	103,000	0	0	0	
Transfers to Other Funds	(6,875)	(1,266,096)	0	0	0	0	0	(25)	(340)	(25)	
Bond & Note Proceeds	0	0	0	0	0	0	0	25	340	25	
Net Other Financing Sources (Uses)	3,613,967	(883,214)	75,000	(100)	0	0	103,000	0	0	0	
Change in Fund Balance	0	(5,003)	(113,253)	16,127	(52,463)	15	89,691	164	668	3,328	
Closing Fund Balance	0	27,315	25,000	0	0	0	40,000	0	0	0	

	ENVIRONMENTAL PROTECTION BOND ACT (1972) (30640-30649)	REBUILD AND RENEW TRANSPORTATION BOND (30650-30659)	TRANSPORTATION INFRASTRUCTURE RENEWAL BOND (30660-30669)	ENVIRONMENTAL QUALITY BOND ACT (1986) (30670-30679)	ACCELERATED CAPACITY AND TRANSPORTATION IMPROVEMENTS BOND (30680-30689)	CLEAN WATER/ CLEAN AIR BOND (30690-30699)	FEDERAL CAPITAL PROJECTS (31350-31449)	FOREST PRESERVE EXPANSION (31450-31499)	HAZARDOUS WASTE REMEDIAL (31500-31549)	SUBURBAN TRANSPORTATION (31650-31699)
Opening Fund Balance	1,419	17,210	4,255	5,550	2,778	1,428	(787,087)	1,083	(93,496)	540
Receipts:										
Taxes	0	0	0	0	0	0	0	0	0	0
Miscellaneous Receipts	0	0	0	0	0	0	229,000	10	129,956	0
Federal Receipts	0	0	0	0	0	0	2,986,743	0	0	0
Total Receipts	0	0	0	0	0	0	3,215,743	10	129,956	0
Disbursements:										
Local Assistance	0	0	0	0	0	0	836,871	0	0	0
State Operations	0	0	0	0	0	0	0	0	0	0
General State Charges	0	0	0	0	0	0	0	0	0	0
Debt Service	0	0	0	0	0	0	0	0	0	0
Capital Projects	0	0	0	0	0	0	2,090,501	12	125,956	0
Total Disbursements	0	0	0	0	0	0	2,927,372	12	125,956	0
Other Financing Sources (Uses):										
Transfers from Other Funds	0	0	0	0	0	0	40,738	0	18,500	0
Transfers to Other Funds	(740)	(9,001)	(25)	(3,807)	(25)	(3,852)	0	0	(25,200)	0
Bond & Note Proceeds	617	3,908	25	4,807	4,852	0	0	0	0	0
Net Other Financing Sources (Uses)	(123)	(5,093)	0	1,000	1,000	1,000	40,738	0	(6,700)	0
Change in Fund Balance	(123)	(5,093)	0	1,000	2,778	1,000	(457,978)	(2)	(2,700)	0
Closing Fund Balance	1,296	12,117	4,255	6,550	2,778	2,428	0	1,081	(96,196)	540

CASH-COMBINING STATEMENT
CAPITAL PROJECTS FUNDS
FY 2023
(thousands of dollars)

	DIVISION FOR YOUTH FACILITIES IMPROVEMENT (31700-31749)	HOUSING ASSISTANCE PROGRAM (31800-31849)	HOUSING PROGRAM (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	(16,351)	(12,942)	(418,757)	17,893	(12,016)	68,000	154,003	64	(425,166)	(239,538)
Receipts:										
Taxes	0	0	0	0	0	0	0	0	0	0
Miscellaneous Receipts	16,463	0	829,438	1,000	0	75,000	16,265	10,000	422,845	250,370
Federal Receipts	0	0	0	0	0	0	0	0	0	0
Total Receipts	16,463	0	829,438	1,000	0	75,000	16,265	10,000	422,845	250,370
Disbursements:										
Local Assistance	0	0	1,376,094	0	0	0	0	0	134,370	0
State Operations	0	0	0	0	0	0	0	0	0	0
General State Charges	0	0	0	0	0	0	0	0	0	0
Debt Service	0	0	0	0	0	0	0	0	0	0
Capital Projects	15,629	0	0	1,017	0	75,000	58,916	10,000	296,225	350,714
Total Disbursements	15,629	0	1,376,094	1,017	0	75,000	58,916	10,000	430,595	350,714
Other Financing Sources (Uses):										
Transfers from Other Funds	0	0	504,875	0	0	10,610	30,577	0	2,000	105,304
Transfers to Other Funds	0	0	0	0	0	0	0	0	0	0
Bond & Note Proceeds	0	0	0	0	0	0	0	0	0	0
Net Other Financing Sources (Uses)	834	0	(41,781)	(17)	0	10,610	(30,577)	0	2,000	105,304
Change in Fund Balance	(15,517)	(12,942)	(460,538)	17,876	(12,016)	78,610	141,929	64	(430,916)	(234,578)
Closing Fund Balance	0	0	0	0	0	0	0	0	0	0

	SMART SCHOOLS BOND (30710-30719)	NEW YORK STATE STORM RECOVERY (33000-33049)	DEDICATED INFRASTRUCTURE INVESTMENT (33050-33099)	CAPITAL PROJECTS OTHER	SUB TOTAL	ELIMINATIONS	FINANCIAL PLAN
Opening Fund Balance	0	(65,824)	64,843	0	(1,543,910)	0	(1,543,910)
Receipts:							
Taxes	0	0	0	0	1,274,380	0	1,274,380
Miscellaneous Receipts	0	0	500,000	0	8,940,633	0	8,940,633
Federal Receipts	0	0	0	1,000	2,992,248	0	2,992,248
Total Receipts	0	0	500,000	1,000	13,207,261	0	13,207,261
Disbursements:							
Local Assistance	0	0	325,596	0	5,391,999	0	5,391,999
State Operations	0	0	0	0	0	0	0
General State Charges	0	0	0	0	0	0	0
Debt Service	0	0	538,635	0	11,481,564	0	11,481,564
Capital Projects	0	0	864,231	0	16,873,563	0	16,873,563
Total Disbursements	0	0	2,75,635	0	5,169,963	(409,715)	4,760,248
Other Financing Sources (Uses):							
Transfers from Other Funds	(385,000)	0	0	0	(1,701,011)	409,715	(1,291,296)
Transfers to Other Funds	383,000	0	0	0	397,624	0	397,624
Bond & Note Proceeds	(2,000)	0	275,635	0	3,866,576	0	3,866,576
Net Other Financing Sources (Uses)	(2,000)	0	(88,596)	1,000	200,274	0	200,274
Change in Fund Balance	(2,000)	(65,824)	(23,753)	1,000	(1,343,636)	0	(1,343,636)
Closing Fund Balance	0	0	0	0	0	0	0

CASH COMBINING STATEMENT
DEBT SERVICE
FY 2023

	MENTAL HEALTH SERVICES (40100-40149)	GENERAL DEBT SERVICE (40150-40199)	HOUSING DEBT (40250-40299)	DEPARTMENT OF HEALTH INCOME (40300-40349)	CLEAN WATER/ CLEAN AIR (40400-40449)	LOCAL GOVERNMENT ASSISTANCE TAX (40450-40499)	SUB TOTAL	ELIMINATIONS	FINANCIAL PLAN
Opening Fund Balance	65,223	0	0	36,723	0	0	101,946	0	101,946
Receipts:									
Taxes	0	40,602,862	0	0	1,191,650	2,198,248	43,992,760	0	43,992,760
Miscellaneous Receipts	235,080	0	1,461	145,727	0	0	382,268	0	382,268
Federal Receipts	0	69,633	0	0	0	0	69,633	0	69,633
Total Receipts	235,080	40,672,495	1,461	145,727	1,191,650	2,198,248	44,444,661	0	44,444,661
Disbursements:									
Local Assistance	0	0	0	0	0	0	0	0	0
State Operations	0	43,770	0	1,727	0	0	45,497	0	45,497
General State Charges	0	0	0	0	0	0	0	0	0
Debt Service	0	7,585,600	2,461	23,733	0	0	7,611,794	0	7,611,794
Capital Projects	0	0	0	0	0	0	0	0	0
Total Disbursements	0	7,629,370	2,461	25,460	0	0	7,657,291	0	7,657,291
Other Financing Sources (Use):									
Transfers from Other Funds	1,286,121	404,501	1,000	31,260	0	0	1,722,882	(34,918)	1,687,964
Transfers to Other Funds	(1,521,308)	(33,447,626)	0	(152,662)	(1,191,650)	(2,198,248)	(38,511,494)	34,918	(38,476,576)
Bond & Note Proceeds	0	0	0	0	0	0	0	0	0
Net Other Financing Sources (Uses)	(235,187)	(33,043,125)	1,000	(121,402)	(1,191,650)	(2,198,248)	(36,788,612)	0	(36,788,612)
Change in Fund Balance	(107)	0	0	(135)	0	0	(1,242)	0	(1,242)
Closing Fund Balance	65,116	0	0	35,588	0	0	100,704	0	100,704

CASH COMBINING STATEMENT BY ACCOUNT
INTERNAL SERVICE
FY 2023
(thousands of dollars)

Fund Account	Opening Balance	Taxes	Misc. Receipts	Federal Receipts	Bond Proceeds	Transfers From	Total Receipts	Local Assistance	PS	NPS	Indirect Costs	UI Benefits	GSCs	Debt	Capital	Transfers To	Total Disb.	Closing Balance
323.55000-Centrl Services	(10)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(10)
323.55009-Admin Support	2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2
323.55010-Design & Constr	(11,908)	0	70,126	0	0	0	70,126	0	30,059	16,046	926	0	22,217	0	0	1,866	71,114	(12,896)
323.55020-OGS Ent Contr	(16,535)	0	156,000	0	0	0	156,000	0	617	155,116	20	0	385	0	0	0	156,138	(16,673)
323.55022-Business Svc Ct	(30,120)	0	0	0	0	31,342	31,342	0	29,251	2,589	0	0	0	0	0	0	31,840	(30,618)
323.550XX-Misc 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	13,819	0	120,000	0	0	0	120,000	0	4,570	112,428	148	0	3,071	0	0	105	120,322	13,497
323.5502Y-OGS Bldg Admin	14,185	0	24,429	0	0	9,500	33,929	0	2,290	28,661	74	0	1,539	0	0	0	32,564	15,550
323.5502Z-OGS Std & Purch	254	0	11,257	0	0	0	11,257	0	3,300	5,650	106	0	2,217	0	0	0	11,273	238
334.55050-Agencies Int Sv	11	0	0	0	0	50,000	50,000	0	0	0	0	0	0	0	0	0	0	50,011
334.55052-Archives R	(250)	0	1,729	0	0	0	1,729	0	955	114	28	0	543	0	0	0	1,640	(161)
334.55053-Fedl Single Aud	962	0	1,500	0	0	0	1,500	0	0	1,500	0	0	0	0	0	0	1,500	962
334.55054-Quick Copy Cent	(3)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(3)
334.55055-CS Administrat	1,412	0	5,963	0	0	0	5,963	0	2,848	510	92	0	1,877	0	0	1,651	6,978	397
334.55056-EHS Occup Hlth	(1)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(1)
334.55057-Banking Service	(6)	0	500	0	0	44,160	44,660	0	0	45,160	0	0	0	0	0	0	45,160	(506)
334.55058-Cult Resources	(1,941)	0	7,329	0	0	0	7,329	0	1,484	4,082	44	0	926	0	0	284	6,820	(1,432)
334.55059-Neighbor Work P	(10,854)	0	8,200	0	0	1,000	9,200	0	0	9,200	0	0	0	0	0	0	9,200	(10,854)
334.55060-Auto/Print Chgb	(44)	0	18,878	0	0	0	18,878	0	8,743	4,345	0	0	5,452	0	0	0	18,540	294
334.55061-NYT Account	6,932	0	2,000	0	0	0	2,000	0	0	2,000	0	0	0	0	0	0	2,000	6,932
334.55062-State Data Ctr	(32,170)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(32,170)
334.55063-Human Svcs Tele	21	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	21
334.55065-OPWDD Copy Cent	868	0	150	0	0	0	150	0	0	150	0	0	0	0	0	0	150	868
334.55066-Intrusion Detec	(1,263)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(1,263)
334.55067-Dom Violence Cr	(245)	0	859	0	0	0	859	0	476	107	3	0	56	0	0	0	586	28
334.55068-Statewide Train	92	0	0	0	0	0	0	0	91	(150)	3	0	0	0	0	0	0	92
334.55069-Centralized Tec	(12,442)	0	35,837	0	0	15,111	50,948	0	0	43,142	0	0	0	0	0	0	43,142	(4,636)
334.55070-Learning Mgmt S	1,802	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,802
334.55071-Labor Cont Ctr	(1,105)	0	2,021	0	0	0	2,021	0	1,164	167	28	0	772	0	0	0	2,131	(1,215)
334.55072-HS Cont Ctr	(830)	0	17,971	0	0	0	17,971	0	9,296	3,230	274	0	5,945	0	0	0	18,745	(1,604)
334.55074-Civil Recoverie	18,006	0	17,120	0	0	0	17,120	0	8,017	3,990	226	0	5,127	0	0	0	17,360	17,766
334.550MI-Personnel Mgmt	29	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	29
334.550XZ-Misc Intl Svc	(116)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(116)
343.55100-Mental Hygiene	(225)	0	1,600	0	0	0	1,600	0	652	500	17	0	401	0	0	0	1,570	(195)
347.55150-DFY Voc Educatn	45	0	25	0	0	0	25	0	0	0	0	0	0	0	0	0	0	70
394.55200-Joint Labor-Mgt	1,081	0	2,000	0	0	0	2,000	0	930	416	31	0	613	0	0	0	1,990	1,091
395.55251-Ex Dir Intl Aud	(7,341)	0	4,567	0	0	0	4,567	0	2,578	278	73	0	1,638	0	0	0	4,567	(7,341)
395.55252-CIO INFO TECH C	(42,468)	0	43,592	0	0	0	43,592	0	13,495	39,128	373	0	8,434	0	0	0	61,430	(60,306)
396.55300-Health Insuranc	(1,409)	0	14,121	0	0	12,000	26,121	0	9,333	1,734	302	0	6,166	0	0	3,428	20,963	3,749
396.55301-CS EBD Adm Reim	(8,105)	0	4,500	0	0	0	4,500	0	1,887	342	61	0	1,243	0	0	639	4,172	(7,777)
397.55350-Correctional In	(16,978)	0	49,000	0	0	22,773	71,773	0	18,517	37,528	738	0	11,667	0	0	0	68,450	(13,655)

CASH COMBINING STATEMENT BY ACCOUNT
ENTERPRISE
FY 2023
(thousands of dollars)

Fund Account	Opening Balance	Taxes	Misc. Receipts	Federal Receipts	Bond Proceeds	Transfers From	Total Receipts	Local Assistance	PS	NPS	Indirect Costs	UI Benefits	GSCs	Debt	Capital	Transfers To	Total Disb.	Closing Balance
324.50000-DFY Commissary	100	0	120	0	0	0	120	0	0	123	0	0	0	0	0	0	123	97
325.50050-State Fair Rece	555	0	14,000	0	0	8,000	22,000	0	6,032	12,150	0	0	0	0	0	0	18,182	4,373
326.50100-DOCS Commissary	2,569	0	44,964	0	0	0	44,964	0	0	44,964	0	0	0	0	0	0	44,964	2,569
331.50301-Mental Disab Pr	17	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	17
331.50302-DFY Products	(1)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(1)
331.50304-Maps And Demogr	13	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	13
331.50305-Empire St Games	(3)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(3)
331.50306-DSS Trng Mantr	183	0	24	0	0	0	24	0	0	0	0	0	0	0	0	0	0	207
331.50311-Arts & Crafts	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1
331.50313-TRAID Services	(1)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(1)
331.50318-Convention Ctr	(755)	0	1,497	0	0	0	1,497	0	626	453	20	0	421	0	0	0	1,520	(778)
331.50319-Attica Emp Mess	1,335	0	1,256	0	0	0	1,256	0	288	803	12	0	199	0	0	0	1,302	1,289
331.50322-Asset Preservat	131	0	14	0	0	0	14	0	0	24	0	0	0	0	0	0	24	121
331.50323-Farm Program	1,184	0	629	0	0	0	629	0	125	464	4	0	86	0	0	0	679	1,134
331.50327-Emp Plz Gift Sh	(361)	0	500	0	0	0	500	0	108	341	3	0	72	0	0	0	524	(385)
331.50331-Retail Sales	4,420	0	1,250	0	0	0	1,250	0	750	500	0	0	0	0	0	0	1,250	4,420
331.50332-Golf	9,416	0	17,000	0	0	0	17,000	0	10,000	7,000	0	0	0	0	0	0	17,000	9,416
331.ARMRT-Armory Rental	0	0	0	0	0	0	0	0	684	691	18	0	66	0	0	0	1,459	(1,459)
351.50400-OMH Sheltr Wkshs	2,100	0	2,200	0	0	0	2,200	0	0	2,200	0	0	0	0	0	0	2,200	2,100
352.50450-MR Sheltr Wkshp	2,182	0	950	0	0	0	950	0	1,050	0	0	0	0	0	0	0	1,050	2,082
353.50500-WH & MR Communi	4,555	0	2,200	0	0	0	2,200	0	383	1,172	10	0	238	0	0	0	1,803	4,952
353.50516-WR Community St	180	0	551	0	0	0	551	0	219	326	9	0	0	0	0	0	554	177
481.50650-UJ Benefit Fnd	871,087	2,450,000	0	50,000	0	0	2,500,000	0	0	0	0	2,500,000	0	0	0	0	2,500,000	871,087
481.50651-Interest Assess	2,695	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2,695
481.506FS-Federal Stimulu	(860,933)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(860,933)
E01.60850-CUNY SC Operat	69,431	0	2,896,224	0	0	0	2,896,224	139,000	1,382,108	510,763	0	0	884,353	0	0	0	2,916,224	49,431
E02.23250-CUNY SC Program	246,564	0	117,000	0	0	0	117,000	0	47,540	44,800	0	0	24,660	0	0	0	117,000	246,564

STATE DEBT OUTSTANDING
SUMMARIZED BY FINANCING PROGRAM AND PROGRAM AREA
FY 2022 THROUGH FY 2027
(millions of dollars)

	<u>FY 2022 Actuals</u>	<u>FY 2023 Projected</u>	<u>FY 2024 Projected</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Projected</u>	<u>FY 2027 Projected</u>
GENERAL OBLIGATION BONDS	1,996	2,274	2,739	3,109	3,295	3,368
REVENUE BONDS						
Personal Income Tax	46,681	45,920	51,124	55,176	59,269	64,183
Sales Tax	12,444	12,387	14,890	16,991	18,674	20,242
Dedicated Highway	587	223	223	190	156	156
Mental Health Services	0	0	0	0	0	0
SUNY Dorms	0	0	0	0	0	0
Health Income	88	68	48	31	14	12
LGAC	0	0	0	0	0	0
Subtotal Revenue Bonds	<u>59,800</u>	<u>58,598</u>	<u>66,285</u>	<u>72,388</u>	<u>78,113</u>	<u>84,593</u>
SERVICE CONTRACT	<u>140</u>	<u>48</u>	<u>16</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL STATE-SUPPORTED	<u>61,936</u>	<u>60,920</u>	<u>69,040</u>	<u>75,497</u>	<u>81,408</u>	<u>87,961</u>
OTHER STATE FINANCINGS						
DASNY Secured Hospital Bonds ²	0	0	0	0	0	0
MBBA Prior Year School Aid Claims	30	0	0	0	0	0
Subtotal Other State Financings	<u>30</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL STATE-RELATED	<u>61,966</u>	<u>60,920</u>	<u>69,040</u>	<u>75,497</u>	<u>81,408</u>	<u>87,961</u>
BY PROGRAM AREA						
Economic Development & Housing	9,189	8,197	10,205	11,799	13,286	14,901
Education	17,014	16,396	17,573	18,477	19,100	20,023
Environment	3,040	3,275	4,136	4,834	5,529	6,233
Health & Mental Hygiene	4,502	4,493	5,266	5,903	6,500	7,152
State Facilities & Equipment	5,424	5,307	5,613	5,900	6,101	6,354
Transportation and Transit	20,892	22,134	25,140	27,480	29,788	32,194
LGAC and STARC ^{1,2}	1,790	1,094	1,094	1,094	1,094	1,094
Secured Hospital Bonds ²	85	24	13	10	10	10
MBBA Prior Year School Aid Claims	30	0	0	0	0	0
TOTAL STATE-RELATED	<u>61,966</u>	<u>60,920</u>	<u>69,040</u>	<u>75,497</u>	<u>81,408</u>	<u>87,961</u>

¹ Various LGAC series were refunded by Sales Tax Revenue Bonds, but continue to be included under the LGAC program area. These bonds are expected to be legally defeased as part of the FY 2022 prepayments.

² In FY 2022, DASNY issued Personal Income Tax Bonds to refund NYC STARC debt and DASNY Secured Hospital debt.

STATE DEBT SERVICE
SUMMARIZED BY FINANCING PROGRAM AND PROGRAM AREA
FY 2022 THROUGH FY 2027
(millions of dollars)

	<u>FY 2022 Actuals</u>	<u>FY 2023 Projected</u>	<u>FY 2024 Projected</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Projected</u>	<u>FY 2027 Projected</u>
GENERAL OBLIGATION BONDS	239	220	202	222	210	215
REVENUE BONDS						
Personal Income Tax	9,373	5,918	3,134	2,473	3,527	3,347
Sales Tax	2,676	1,280	1,397	1,568	1,706	1,846
Dedicated Highway	74	80	83	83	47	84
Mental Health Services	10	0	0	0	0	0
Health Income	24	24	22	19	10	2
LGAC	0	0	0	0	0	0
Subtotal Revenue Bonds	<u>12,157</u>	<u>7,302</u>	<u>4,636</u>	<u>4,143</u>	<u>5,290</u>	<u>5,280</u>
SERVICE CONTRACT	149	90	66	105	137	172
LIQUIDITY FINANCING						
Personal Income Tax Notes	0	0	0	0	0	0
Service Contract Line of Credit	0	0	0	0	0	0
Subtotal Liquidity Financing	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL STATE-SUPPORTED	<u>12,545</u>	<u>7,612</u>	<u>4,904</u>	<u>4,470</u>	<u>5,638</u>	<u>5,667</u>
OTHER STATE FINANCINGS						
DASNY Secured Hospital Bonds	0	0	0	0	0	0
MBBA Prior Year School Aid Claims	41	31	0	0	0	0
Subtotal Other State Financings	<u>41</u>	<u>31</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL STATE-RELATED	<u>12,586</u>	<u>7,644</u>	<u>4,904</u>	<u>4,470</u>	<u>5,638</u>	<u>5,667</u>
BY PROGRAM AREA						
Economic Development & Housing	2,538	1,471	818	694	884	883
Education	2,651	1,621	1,225	1,150	1,481	1,408
Environment	971	437	233	165	245	348
Health & Mental Hygiene	949	512	294	214	387	319
State Facilities & Equipment	903	753	511	449	511	650
Transportation and Transit	4,289	2,615	1,661	1,611	1,949	1,878
LGAC/STARC ^{1, 2}	227	182	140	174	170	170
Liquidity Financing	0	0	0	0	0	0
Secured Hospital Bonds ²	17	22	22	13	11	11
MBBA Prior Year School Aid Claims	41	31	0	0	0	0
TOTAL STATE-RELATED	<u>12,586</u>	<u>7,644</u>	<u>4,904</u>	<u>4,470</u>	<u>5,638</u>	<u>5,667</u>

¹ Various LGAC series were refunded by Sales Tax Revenue Bonds, but continue to be included under the LGAC program area. These bonds are expected to be legally defeased as part of the FY 2022 prepayments.

² In FY 2022, NYS issued Personal Income Tax Bonds to refund NYC STARC debt and DASNY Secured Hospital debt.

STATE DEBT ISSUANCES
SUMMARIZED BY FINANCING PROGRAM AND PROGRAM AREA
FY 2022 THROUGH FY 2027
(millions of dollars)

	<u>FY 2022 Actuals</u>	<u>FY 2023 Projected</u>	<u>FY 2024 Projected</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Projected</u>	<u>FY 2027 Projected</u>
GENERAL OBLIGATION BONDS	0	438	629	584	419	335
REVENUE BONDS						
Personal Income Tax	6,954	5,747	6,398	5,366	6,264	6,435
Sales Tax	2,105	2,285	2,745	2,469	2,156	2,145
Subtotal Revenue Bonds	<u>9,059</u>	<u>8,032</u>	<u>9,143</u>	<u>7,835</u>	<u>8,420</u>	<u>8,580</u>
TOTAL STATE-SUPPORTED	<u>9,059</u>	<u>8,470</u>	<u>9,772</u>	<u>8,419</u>	<u>8,839</u>	<u>8,915</u>
BY PROGRAM AREA						
Economic Development & Housing	1,274	1,372	2,204	1,899	1,994	2,011
Education	1,212	831	1,547	1,333	1,400	1,412
Environment	285	614	974	839	881	888
Health & Mental Hygiene	494	443	864	744	781	788
State Facilities & Equipment	344	897	576	497	521	526
Transportation and Transit	3,592	4,313	3,607	3,107	3,262	3,290
STARC ¹	1,763	0	0	0	0	0
Secured Hospitals ¹	95	0	0	0	0	0
Liquidity Financing	0	0	0	0	0	0
SUBTOTAL STATE-SUPPORTED	<u>9,059</u>	<u>8,470</u>	<u>9,772</u>	<u>8,419</u>	<u>8,839</u>	<u>8,915</u>

¹ In FY 2022, NYS issued Personal Income Tax Bonds to refund NYC STARC debt and NY Secured Hospital debt.

STATE DEBT RETIREMENTS
SUMMARIZED BY FINANCING PROGRAM AND PROGRAM AREA
FY 2022 THROUGH FY 2027
(millions of dollars)

	<u>FY 2022</u> <u>Actuals</u>	<u>FY 2023</u> <u>Projected</u>	<u>FY 2024</u> <u>Projected</u>	<u>FY 2025</u> <u>Projected</u>	<u>FY 2026</u> <u>Projected</u>	<u>FY 2027</u> <u>Projected</u>
GENERAL OBLIGATION BONDS	174	160	164	214	232	262
REVENUE BONDS						
Personal Income Tax	2,376	1,870	1,194	1,315	2,171	1,521
Sales Tax	674	680	241	368	473	577
Dedicated Highway	61	45	0	33	34	0
Mental Health Services	0	0	0	0	0	0
Health Income	20	20	20	18	16	2
LGAC	90	0	0	0	0	0
Subtotal Revenue Bonds	<u>3,221</u>	<u>2,615</u>	<u>1,455</u>	<u>1,734</u>	<u>2,694</u>	<u>2,100</u>
SERVICE CONTRACT	113	93	32	16	0	0
TOTAL STATE-SUPPORTED	<u>3,508</u>	<u>2,868</u>	<u>1,651</u>	<u>1,964</u>	<u>2,926</u>	<u>2,362</u>
OTHER STATE FINANCINGS						
DASNY Secured Hospital Bonds	5	0	0	0	0	0
MBBA Prior Year School Aid Claims	38	30	0	0	0	0
Subtotal Other State Financings	<u>43</u>	<u>30</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL STATE-RELATED	<u>3,551</u>	<u>2,898</u>	<u>1,651</u>	<u>1,964</u>	<u>2,926</u>	<u>2,362</u>
BY PROGRAM AREA						
Economic Development & Housing	512	621	196	305	507	397
Education	784	519	370	429	777	489
Environment	292	122	112	141	186	185
Health & Mental Hygiene	236	142	91	107	185	136
State Facilities & Equipment	336	397	270	209	321	273
Transportation and Transit	1,044	895	601	770	950	882
LGAC and STARC ^{1, 2}	294	152	0	0	0	0
Liquidity Financings	0	0	0	0	0	0
Secured Hospital Bonds ²	15	20	11	3	0	0
MBBA Prior Year School Aid Claims	38	30	0	0	0	0
TOTAL STATE-RELATED	<u>3,551</u>	<u>2,898</u>	<u>1,651</u>	<u>1,964</u>	<u>2,926</u>	<u>2,362</u>

¹ Various LGAC series were refunded by Sales Tax Revenue Bonds, but continue to be included under the LGAC program area. These bonds are expected to be legally defeased as part of the FY 2022 prepayments.

² In FY 2022, DASNY issued Personal Income Tax Bonds to refund NYC STARC debt and DASNY Secured Hospital debt.

PROJECTED PIT REVENUE BOND COVERAGE RATIOS						
FY 2022 THROUGH 2027						
(millions of dollars)						
	<u>FY 2022</u> <u>Actuals</u>	<u>FY 2023</u> <u>Projected</u>	<u>FY 2024</u> <u>Projected</u>	<u>FY 2025</u> <u>Projected</u>	<u>FY 2026</u> <u>Projected</u>	<u>FY 2027</u> <u>Projected</u>
Projected RBTF Receipts ¹	43,590	31,978	37,788	38,999	39,459	39,361
Projected New PIT Bonds Issuances	6,954	5,747	6,398	5,366	6,264	6,435
Projected Total PIT Bonds Outstanding	46,681	45,920	51,124	55,176	59,269	64,183
Projected Maximum Annual Debt Service	4,446	4,629	5,078	5,432	5,944	6,480
Projected PIT Coverage Ratio	9.8	6.9	7.4	7.2	6.6	6.1

¹ Reflects the timing of PTET receipts and subsequent decrease in PIT receipts, which are estimated to be revenue-neutral on a multi-year basis, but are not estimated to be revenue-neutral within each fiscal year.

PROJECTED SALES TAX REVENUE BOND COVERAGE RATIOS						
FY 2022 THROUGH 2027						
(millions of dollars)						
	<u>FY 2022</u> <u>Actuals</u>	<u>FY 2023</u> <u>Projected</u>	<u>FY 2024</u> <u>Projected</u>	<u>FY 2025</u> <u>Projected</u>	<u>FY 2026</u> <u>Projected</u>	<u>FY 2027</u> <u>Projected</u>
Projected Sales Tax Receipts ¹	8,248	8,627	8,920	9,095	9,326	9,535
Projected New Sales Tax Bonds Issuances	2,105	2,285	2,745	2,469	2,156	2,145
Projected Total Sales Tax Bonds Outstanding	12,444	12,387	14,890	16,991	18,674	20,242
Projected Maximum Annual Debt Service	1,171	1,179	1,315	1,521	1,700	1,879
Projected Sales Tax Coverage Ratio	7.0	7.3	6.8	6.0	5.5	5.1

¹ Reflects increased deposits to the Sales Tax Revenue Bond Tax Fund from an amount equal to a one percent rate of taxation to two percent rate of taxation due to the full retirement of LGAC Bonds on April 1, 2021.