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FY 2025 NYS ENACTED BUDGET FINANCIAL PLAN

MID-YEAR UPDATE

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INTRODUCTION



Introduction

This is the Mid-Year Update (the “Financial Plan”) to the First Quarterly Update for Fiscal Year (FY) 2025. The State’s FY 2025 began on April 1, 2024 and ends on March 31, 2025. The Division of the Budget (DOB) expects to update its Financial Plan projections following the close of the third quarter with the FY 2026 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 (October 2024).



Significant Budgetary and Accounting Practices

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

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

Fund types of the State include²: the General Fund; State Special Revenue Funds, which receive certain dedicated taxes, fees, and other revenues used for specified purposes; Federal Special Revenue Funds, which receive certain Federal receipts; State and Federal Capital Projects Funds, which account for costs incurred in the construction, maintenance, and rehabilitation of roads, bridges, prisons, university facilities, and other infrastructure projects; and Debt Service Funds, which account for the payment of principal, interest, and related expenses for debt issued by the State and on the State's behalf by its public authorities.

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

The General Fund is the sole financing source for the School Tax Relief (STAR) fund and is typically the financing source of last resort for the State's other major funds, including the Health Care Reform Act (HCRA) Fund, the Dedicated Highway and Bridge Trust Fund (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 the DOB to prepare a pro forma Financial Plan using Generally Accepted Accounting Principles (GAAP) to the extent practicable. The GAAP-basis Financial Plan is informational only. DOB does not use it as a benchmark for planning or managing State finances during the fiscal year and does not update it on a quarterly basis. The GAAP-basis Financial Plan follows, to the extent practicable, the accrual methodologies and fund accounting rules applied by OSC in preparation of the audited Basic Financial Statements, but there can be no assurance that the pro forma GAAP financial plan conforms fully to GAAP.

² The State's Fund Structure and listing of funds can be found at <https://www.budget.ny.gov/citizen/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 jointly financed (Federal, State, and Local) Medicaid program from both the General Fund and State Special Revenue Funds. The State Operating Funds perspective captures Medicaid disbursements from both fund types, giving a more complete accounting of State-funded Medicaid disbursements. Accordingly, projections often emphasize the State Operating Funds perspective.

The Financial Plan projections reflect certain actions that have affected, or are intended to affect, the amount of annual spending reported on a State Operating Funds basis. Such actions include but are not limited to: payment of certain operating costs using available resources outside the State Operating Funds basis of reporting. If transactions are not executed or reported in a manner consistent with DOB’s interpretation of the legislation and legislative intent, then annual spending growth in State Operating Funds would be higher than projections.



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

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

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

FINANCIAL PLAN OVERVIEW



FINANCIAL PLAN OVERVIEW

FINANCIAL PLAN AT-A-GLANCE: KEY MEASURES (millions of dollars)			
	FY 2024 Actuals	FY 2025	
		First Quarter	Mid-Year
State Operating Funds Disbursements (Unadjusted)			
Size of Budget	\$128,473	\$132,042	\$134,054
Annual Growth	3.8%	2.8%	4.3%
State Operating Funds Disbursements (Adjusted)¹			
Size of Budget	\$127,049	\$139,330	\$138,953
Annual Growth	5.7%	9.7%	9.4%
Other Disbursement Measures			
General Fund (Including Transfers)	\$100,117	\$107,772	\$109,344
Annual Growth	7.9%	7.6%	9.2%
Capital Budget (State and Federal)	\$14,708	\$17,642	\$16,646
Annual Growth	4.9%	19.9%	13.2%
Federal Operating Aid	\$91,686	\$89,484	\$89,242
Annual Growth	10.9%	-2.4%	-2.7%
All Funds	\$234,867	\$239,168	\$239,942
Annual Growth	6.5%	1.8%	2.2%
Inflation (CPI)	3.5%	3.0%	2.6%
All Funds Receipts²			
Taxes, excluding PTET	\$106,668	\$109,920	\$111,786
Annual Growth	-6.2%	3.0%	4.8%
Miscellaneous Receipts	\$33,755	\$31,685	\$31,489
Annual Growth	6.0%	-6.1%	-6.7%
Federal Receipts (Operating and Capital)	\$94,276	\$94,202	\$93,726
Annual Growth	5.3%	-0.1%	-0.6%
Total All Funds Receipts, excluding PTET	\$234,699	\$235,807	\$237,001
Annual Growth	-0.2%	0.5%	1.0%
General Fund Cash Balance			
	\$46,331	\$48,515	\$49,512
Principal Reserves	\$20,068	\$21,568	\$21,603
Timing of PTET/PIT Credits	\$14,137	\$15,001	\$15,964
Extraordinary Monetary Settlements	\$1,110	\$691	\$690
All Other	\$11,016	\$11,255	\$11,255
Debt			
Debt Service (excluding prepayments) as % All Funds Receipts	3.0%	1.3%	1.2%
State-Related Debt Outstanding	\$54,319	\$62,508	\$57,521
Debt Outstanding as % Personal Income	3.4%	3.9%	3.4%
<p>¹ Spending growth is routinely impacted by planned prepayments, timing-related transactions and reimbursements. Adjusted State Operating Funds disbursements excludes these large transactions. Both unadjusted and adjusted spending includes non-recurring grants and aid, extraordinary assistance related to asylum seekers and migrants, and other one-time payments that drive growth in FY 2025.</p> <p>² The Financial Plan impact of the Pass-Through Entity Tax program is expected to be revenue neutral for the State and is excluded from tax receipts herein, unless otherwise noted.</p>			



Overview

Over the past few years, the State has made significant new investments in services and programs, substantially increasing assistance to schools and health care providers, while expanding and adding funds in nearly every other area of the budget. To protect these investments from a future economic shock or downturn, Rainy Day Reserves have been increased to the highest levels in history. In addition, debt levels remain steady with no growth in debt outstanding over the past decade, historic liquidity levels are delivering high investment returns, new reserves have been established for future costs, and excess resources have been managed to benefit future years and reduce reliance on costly debt.

State finances remain on solid footing with favorable operating results recorded through the first half of FY 2025 and an improved economic outlook. The economy continues to show strength as employment and wage growth exceeds previous forecasts, and inflation moderates. As a result, DOB has increased growth projections for nearly all economic indicators, including employment and income.

Through September 2024, General Fund receipts, including transfers from other funds, were \$1.2 billion higher than estimated in the First Quarterly Update, driven mainly by strength in personal income tax, sales tax, and Pass-Through Entity Tax (PTET)³ collections, as well as non-tax receipts. However, business tax collections to date continue to fall below expectations. General Fund disbursements, including transfers to other funds, were nearly \$2 billion below the cash flow estimate, with lower spending across many local aid programs and capital projects, inclusive of timing related variances. The net positive operating variance of \$3.2 billion contributed to a higher September 2024 ending cash balance of roughly \$52 billion in the General Fund.

In view of the improved economic outlook and operational results to date, as well as programmatic experience, implementation of new and expanded services and activities, and other indicators, DOB has revised receipts and spending estimates across several functional areas and financial plan categories in this Mid-Year Update. Receipts have been increased by more than \$2 billion annually across all years of the Financial Plan in recognition of continued positive variances in PIT withholding and estimated payments, as well as updated economic indicators. Spending estimates across all years of the financial plan have been revised to reflect upward revisions to estimated Medicaid spending, General Fund support for capital projects spending to avoid costly debt financing, and higher operational costs as agencies continue to restore workforce levels. These increases are partly offset by downward spending revisions across other programs and services, including timing-related adjustments. Higher Medicaid costs are associated with elevated enrollment levels and revised forecasts for utilization and costs, as well as delayed Federal approvals required to effectuate prior year savings initiatives and recoveries. In addition, the revisions include an additional \$500 million debt service prepayment in FY 2025, the continuation of the pension prepayment initially executed in FY 2024 and authorized in the

³ Tax receipts and General Fund balance are affected by PTET; however, DOB expects that the PTET will, on a multi-year basis, be revenue neutral for the State. The discussion of tax receipts throughout the Financial Plan Overview exclude the impact of PTET, unless otherwise noted. Please see the description under the heading “PTET Financial Plan Impact” for more information.



FY 2025 Enacted Budget, and the recognition of a \$3.2 billion risk in the FY 2027 tax receipts forecast associated with the possibility the Federal government extends or revises the SALT deduction.

In this Financial Plan, DOB is increasing current year General Fund receipts, excluding debt service revisions and the PTET, by roughly \$2.1 billion compared to the First Quarterly Update. This increase is comprised of upward revisions of \$1.9 billion in tax receipts and \$223 million in miscellaneous receipts. Spending through the remainder of the fiscal year is expected to be lower than estimated in the First Quarter Update consistent with operating results to date, however the upward revisions to projected Medicaid spending eclipse most of the expected savings across other programs and services. The combination of these revisions to receipts and disbursements results in \$2.4 billion in available resources that will be carried forward through the prepayment of expenses to reduce costs in future years. A summary of the multi-year revisions appears later in this Financial Plan Update.

The cumulative outyear budget gaps are marginally higher than previously estimated and are now projected to total \$1 billion in FY 2026, \$6.2 billion in FY 2027 and \$7.1 billion in FY 2028. These projected gaps, which include Medicaid spending projections that exceed the Global Cap spending allowance by roughly \$2.2 billion beginning in FY 2026, are due to spending growth outpacing available resources. The outyear gaps are lower in part due to the use of temporary resources from prior year prepayments and excess fund balances. The structural deficits will need to be addressed in future years.

The Governor will propose a FY 2026 Executive Budget by January 21, 2025, that will include a plan to provide for balanced General Fund operations on a cash basis in FY 2026.



State Spending

FY 2025 State Operating Funds spending is projected to total \$134.1 billion, increasing 4.3 percent from FY 2024. Growth is driven largely by extraordinary assistance related to asylum seekers and migrants, one-time payments, Medicaid, School Aid, State University of New York (SUNY)/City University of New York (CUNY), and all branches of State government as agencies continue to restore service capacity and workforce levels to pre-COVID-19 pandemic levels. Medicaid spending growth is attributable to sustained increases in enrollment relative to pre-COVID-19 pandemic levels; expansion of benefits; higher reimbursement rates; and growing utilization of the State’s Managed Long-Term Care (MLTC) program by the State’s aging population, including the Consumer Directed Personal Assistance Program (CDPAP).

Spending growth is routinely impacted by planned prepayments and timing-related transactions and reimbursements, as well as delayed recoupment from providers of excess payments attributable to State-only Medicaid payments that were previously advanced and are expected in FY 2025; the expiration of the temporary enhanced Federal Medical Assistance Percentage (eFMAP) which lowered State costs in FY 2024; and COVID-19 pandemic-related Federal Emergency Management Agency (FEMA) reimbursements that are expected to lower spending to offset costs accounted for in prior years.

FY 2025 MID-YEAR UPDATE				
SPENDING ESTIMATES UNADJUSTED AND ADJUSTED				
(millions of dollars)				
	FY 2024 Actuals	FY 2025 Projected	\$ Change	% Change
State Operating Funds (Unadjusted)	128,473	134,054	5,581	4.3%
School Aid (School Year Basis)	34,484	35,889	1,405	4.1%
Medicaid	27,804	30,896	3,092	11.1%
All Other Assistance and Grants	27,120	31,810	4,690	17.3%
Agency Operations	31,639	33,674	2,035	6.4%
Debt Service	6,002	6,684	682	11.4%
Resource Management/Timing:				
Planned Pension Prepayment	1,596	316	(1,280)	-
Hospital Advance/Recoupment	1,497	(1,497)	(2,994)	-
Temporary eFMAP	(1,703)	(23)	1,680	-
FEMA Reimbursement	(961)	(500)	461	-
Prior Year Debt Service Prepayments	995	(3,195)	(4,190)	-
Federal Operating	91,686	89,242	(2,444)	-2.7%
Capital Projects	14,708	16,646	1,938	13.2%
All Funds	234,867	239,942	5,075	2.2%
State Operating Funds (Adjusted)	127,049	138,953	11,904	9.4%

All Funds spending is projected to grow 9.4 percent comprised of State Operating Funds increases and higher capital projects spending consistent with approved and projected capital commitments, partly offset by the end of increased Federal funding and reimbursements for COVID-19 pandemic-related recovery and assistance.



Summary of Mid-Year Revisions

The following table summarizes the General Fund revisions to the First Quarterly 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 2025 MID-YEAR UPDATE GENERAL FUND REVISIONS SAVINGS/(COSTS) (millions of dollars)				
	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected
FIRST QUARTERLY UPDATE SURPLUS/(GAP)	0	(2,340)	(4,259)	(7,250)
Receipts	2,569	2,461	1,717	2,539
Tax Receipts	2,860	2,117	1,378	2,219
Debt Service	(478)	85	114	123
Miscellaneous/Federal Receipts	223	150	150	150
Transfers from Other Funds	(36)	109	75	47
Disbursements	(1,572)	(1,281)	(1,269)	(1,367)
Assistance and Grants	386	(81)	(140)	(642)
Agency Operations	(1,851)	(24)	94	(260)
Transfers to Other Funds	(107)	(1,176)	(1,223)	(465)
Use of/(Deposit to) Reserves	(997)	141	(2,380)	(999)
Rainy Day Reserve	0	0	0	0
Tax Stabilization Reserve	0	0	0	0
Contingency Reserve	0	0	0	0
Community Projects Reserve	0	0	0	0
Other Reserves	(997)	141	(2,380)	(999)
MID-YEAR UPDATE SURPLUS/(GAP) ESTIMATE	0	(1,019)	(6,191)	(7,077)



Receipts

Tax Receipts. General Fund receipts, excluding PTET, have been adjusted upward in FY 2025 by \$1.9 billion. PIT receipts are expected to increase \$2.4 billion reflecting continued strength in withholding and estimated payments through the first half of the fiscal year and improved employment and wage forecasts. DOB has made similar upward revisions to the PIT receipts forecast across all years of the Financial Plan. In the current year, the PIT revisions are partly offset by \$460 million in downward revisions to business taxes primarily due to lower Corporate Franchise Tax (CFT) audit collections.

Debt Service. The Enacted Budget included \$1.5 billion in planned prepayments of future debt service costs. This Mid-Year Update increases the prepayment by \$500 million to total \$2 billion, which will reduce costs in FY 2029. In addition, downward revisions to estimated debt service payments in each year of the plan period reflect refunding savings, lower than expected debt issuances, and lower bonded capital spending estimates.

Other Receipts/Transfers. Miscellaneous receipts are increased to reflect growth in refunds and reimbursements, consistent with historical collections, actual results to date, and an upward revision to investment income in FY 2025 consistent with earnings to date. In addition, the State received \$35 million from Nordea pursuant to a consent order entered into with the New York State Department of Financial Services (DFS), which has been added to the Reserve for Economic Uncertainties. Lastly, the estimate for Federal revenue and reimbursements transferred to the General Fund has been increased based on experience to date and revised funding availability.

Disbursements

The Financial Plan update reflects revisions to disbursements compared to the First Quarterly Update across nearly all major program and service areas and all years. The changes reflect spending experience and updated program assumptions, such as fluctuations in enrollment and participation rates, delayed implementation and slower than projected phase-in of initiatives and program expansions. In addition, revisions include routine reclassifications of spending between agencies and/or financial plan categories, including transfers, that have no net impact on General Fund operations, and adjustments to cautious estimates of disbursements, a practice that provides a cushion for potential receipts shortfalls and unanticipated costs that may materialize within the fiscal year.

These revisions have no impact on statewide commitments to program expansions, investments, or operations, but rather reflect updated expectations for spending based on actual results. A summary of the largest revisions to spending estimates is provided below.



Medicaid. Increases in the forecast for Medicaid spending across all years is associated with revised utilization, costs, and enrollment. Consistent with Centers for Medicare & Medicaid Services (CMS) requirements, the State recently conducted eligibility redeterminations for approximately 9 million public health insurance enrollees following the Federal Public Health Emergency. The disenrollment results are significantly less than initially projected, and the State is expected to retain a greater proportion of COVID-19 era enrollees in large part due to New York's progressive coverage and benefit policy. In addition, upward revisions include \$625 million in FY 2025 for the elimination of certain savings and recoveries that require Federal CMS approval and/or implementation by the Department of Health (DOH) that date back to the FY 2021 Enacted Budget and are unlikely to be executed.

These revisions result in Medicaid spending projections that exceed the Global Cap spending allowance by \$1.1 billion in the current year and increase the estimated imbalance in all years. Spending is now projected to exceed the cap in FY 2026 by \$2.2 billion and roughly \$3 billion in subsequent years. The statutory provisions of the Global Cap permit reductions to reimbursement rates to providers, which are subject to Federal approval and timely execution, to limit spending in the current year to the level authorized.

To avoid mid-year fiscal impacts on the health care industry, the State will provide \$1.1 billion in General Fund relief to the Global Cap via the Mental Hygiene Stabilization Fund in FY 2025. The State expects to address the Global Cap imbalance in the FY 2026 Executive Budget with proposed actions to provide recurring savings and reduce State Medicaid costs while preserving access to care.

Social Welfare. Spending estimates have been revised to reflect slower spending for targeted grants included in the FY 2025 Budget, after-school programs, and rental arrears housing assistance outside of the City of New York. There were also downward spending revisions for lower Supplemental Security Income (SSI) caseload. Estimates for the cost of the shelter site at Floyd Bennett Field were adjusted to reflect updated cost information and the extension of the lease for the location through September 2025. In addition, spending estimates have been adjusted to reflect projected costs for Office of Children and Family Services (OCFS) Medicaid based on updated claiming experience and participation data.

Education. School Aid spending is estimated to be lower due to updated Consumer Price Index (CPI) projections and slower than anticipated spending for competitive grant programs. These savings are partially offset by upward revisions to the expanded School Lunch Breakfast program due to higher than anticipated participation rates.

Higher Education. Spending is adjusted downward to reflect timing adjustments to the State endowment match to SUNY's four University Centers and the rebasing of Excelsior Tuition Credit costs.



Mental Hygiene. Revisions reflect timing delays related to mental hygiene contract payments that push costs into future years, slower implementation of new bed development, higher recoupment of State aid recoveries delayed during the pandemic, as well as adjustments due to service utilization.

Agency Operations. Spending projections for agency operations have been increased to account for the continued prepayment of the annual Employees' Retirement System (ERS)/ Police and Fire Retirement System (PFRS) pension bill consistent with legislation included in the FY 2025 Enacted Budget (\$1.9 billion). This transaction affords the State recurring interest savings of roughly \$120 million.

Projected fringe benefit costs have been lowered to reflect a reduction in health insurance and workers compensation expenses as actual costs to date are below historic trends. These savings are partly offset, particularly in the outyears, by increased projections for operational spending associated with expected workforce growth and inflationary increases. Other revisions include the reduction in National Guard member strength due to the decreased scope of the Asylum Seeker mission and timing related adjustments to planned spending based on claims to date.

Transfers to Other Funds. Transfers to capital projects funds are impacted by the timing of bond proceed reimbursements to the capital projects fund and increased Pay-As-You-Go (PAYGO) capital spending across the Financial Plan period. PAYGO capital spending is increased to avoid issuing debt for higher cost taxable bonds and bonds for capital expenditures with short economic useful lives and remain within the statutory debt cap. In addition, transfers are impacted by certain accounting reclassifications between financial plan categories.

Use of/(Deposit to) Reserves. Changes to reserves reflect routine revisions to PTET related tax receipts, the receipt of extraordinary settlement payments, and timing-related adjustments to the use of prior year resources.

In addition, the projected budget gap for FY 2027 is impacted by anticipated Federal tax law changes, and related taxpayer behavior. FY 2027 projections include a one-time acceleration of roughly \$3.2 billion in estimated PIT tax receipts due to the scheduled expiration of the Federal State and Local Tax (SALT) deduction Cap at the end of 2025 and the expectation that taxpayers will seek to benefit from unlimited SALT deductibility beginning in tax year 2026. If the Federal government extends or revises the SALT deduction Cap, the acceleration would likely not occur, which would reduce tax receipts and increase the budget gap for FY 2027 by a concomitant amount. As a measure of fiscal prudence, DOB has set aside \$3.2 billion in FY 2027 to hedge the risk associated with the Federal government extending or revising the SALT deduction.

GENERAL FUND FINANCIAL PLAN

General Fund Financial Plan Overview

The State's General Fund receives most State taxes and other income not earmarked for a specified program or activity and is required by law to be balanced.

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.

- 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.
- The STAR program is funded from PIT receipts, with changes in the State-supported cost of the program affecting reported PIT receipts.
- The PTET program affects reported tax collections within each fiscal year, but does not impact General Fund balance or operations, because it is expected to be Financial Plan neutral over multiple years. 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 in more detail under the heading, "PTET Financial Plan Impact" at the end of this section.

General Fund disbursements represent roughly 70 percent of total State Operating Funds spending and 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 Operating Funds and/or All Funds basis, see "State Financial Plan Multi-Year Projections" section herein.



FY 2025 Updated General Fund Financial Plan

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

GENERAL FUND FINANCIAL PLAN (millions of dollars)				
	FY 2024 Actuals	FY 2025 Projected	Annual Change	
			Dollar	Percent
Opening Fund Balance	43,451	46,331	2,880	6.6%
Total Receipts	102,997	112,525	9,528	9.3%
Receipts, excluding PTET	103,218	110,698	7,480	7.2%
Taxes	92,148	100,661	8,513	9.2%
Miscellaneous Receipts	4,878	4,683	(195)	-4.0%
Federal Receipts	2,250	3,645	1,395	62.0%
Non-Tax Transfers from Other Funds	3,942	1,709	(2,233)	-56.6%
PTET Receipts	(221)	1,827	2,048	926.7%
PIT Credits	(14,176)	(13,691)	485	3.4%
Business Taxes	13,955	15,518	1,563	11.2%
Total Disbursements	100,117	109,344	9,227	9.2%
Assistance and Grants	69,119	77,018	7,899	11.4%
State Operations	21,951	22,961	1,010	4.6%
Transfers to Other Funds	9,047	9,365	318	3.5%
Net Change in Operations	2,880	3,181	301	10.5%
Closing Fund Balance	46,331	49,512	3,181	6.9%
Statutory Reserves:				
Community Projects	25	25	0	
Contingency	21	21	0	
Rainy Day Funds	6,256	7,756	1,500	
Extraordinary Monetary Settlements	1,110	690	(420)	
Timing of PTET/PIT Credits	14,137	15,964	1,827	
Fund Balance Reserved for:				
Debt Management	2,436	1,860	(576)	
Economic Uncertainties	13,812	13,847	35	
Labor Settlements/Agency Operations	1,765	3,099	1,334	
All Other Reserves/Balances	6,769	6,250	(519)	



Receipts

General Fund receipts, including transfers from other funds, are estimated to total \$112.5 billion in FY 2025, an increase of \$9.5 billion (9.3 percent) from FY 2024. As noted earlier, receipt levels in the General Fund may be significantly impacted by the deposit of dedicated taxes in other funds for debt service and PTET. Excluding the impact of debt prepayments and PTET, total General Fund tax receipts, including transfers after the payment of debt service, are estimated to total \$97.5 billion in FY 2025, an increase of \$4.3 billion (4.6 percent) from FY 2024. The increase reflects continued strength in withholding and estimated payments through the first half of the fiscal year and improved employment and wage forecasts. The following discussion of annual changes in tax receipts exclude the impact of PTET and debt prepayments.

PIT receipts are estimated to total \$66.6 billion in FY 2025, an increase of \$4.8 billion (7.7 percent) from the prior year. The increase reflects growth in withholding, current estimated payments for tax year 2024, and delinquencies. These increases are partly offset by higher expected total refunds due, primarily driven by prior year refunds for tax year 2023.

Consumption/use tax receipts are estimated to total \$18.4 billion in FY 2025, an increase of \$282 million (1.6 percent) from FY 2024. This increase reflects a slow-down in growth of the sales tax base, as well as a projected increase in adult-use cannabis receipts as this burgeoning market continues to expand throughout the State.

Business tax receipts are estimated to decrease primarily reflecting increased CFT refunds. FY 2024 refund levels were the lowest since FY 2015.

Other tax receipts are expected to total \$2.3 billion in FY 2025, a decrease of \$499 million from FY 2024. This is primarily due to the expectation that super-large estate tax payments return to more typical trends in FY 2025.

Non-tax receipts reflect a reduction in abandoned property receipts and the continued practice of budgeting for a \$2 billion transaction risk reserve that partially offsets total projected transfers from other funds and provides a hedge against risks to receipts that may materialize later in the fiscal year. These declines are partly offset by an increase in the final use of Federal American Rescue Plan Act of 2021 (ARP) funds in FY 2025 consistent with Federal treasury rules.



Disbursements

General Fund disbursements, including transfers to other funds, are expected to total \$109.3 billion in FY 2025, an increase of \$9.2 billion (9.2 percent) from FY 2024. The annual change in spending is in large part due to increased funding for Foundation Aid to schools, Medicaid, and continued time-limited support to the City of New York for asylum seeker assistance.

Assistance and grants spending supported by the General Fund is estimated to total \$77 billion in FY 2025, an increase of \$7.9 billion (11.4 percent) from FY 2024. General Fund spending for education and health care represents over half of the assistance and grants spending growth. General Fund support for these programs is also affected by the level of financing sources (i.e., HCRA and lottery/gaming receipts) available in other funds. In addition, other assistance and grants growth is primarily the result of continued State support of an expanded level and eligibility of child care subsidies and victim of crime assistance previously funded with Federal resources; added child welfare services funding for local social services districts; increased operating support to SUNY and CUNY institutions; and asylum seeker assistance.

The General Fund support of agency operations and fringe benefits is impacted by the continued prepayment of pension obligations, certain accounting reclassifications between financial plan categories, FEMA reimbursements for prior year COVID-19 pandemic related eligible spending, and the payment of retroactive salary increases. Excluding these transactions, General Fund State Operations spending growth is expected to increase by roughly 9.6 percent. The largest drivers of growth include rising health insurance costs for State employees, the cost of enhanced pension benefits for Tier 6 State employees, Judicial staffing and operational increases, general salary increases consistent with existing collective bargaining agreements, investments in cybersecurity and information technology, and continued staffing increases across various agencies.

General Fund transfers to support capital projects is expected to increase consistent with projected capital commitments and funding growth and the timing of bond proceed reimbursements. Other transfer increases are attributable to additional State operating aid for SUNY and one-time funding for the new Healthcare Stability Fund. General Fund transfers in FY 2025 are also impacted by accounting reclassifications between financial plan categories, and revised support projections across programs and funds.



FY 2025 Closing Balance

DOB expects the General Fund to end FY 2025 with a balance of \$49.5 billion. Nearly half of the balance is held in Principal Reserves⁴ to protect essential services in the event of a significant economic downturn. The remaining balance is comprised of other reserves that are pledged to reduce outyear gaps, manage risks, and support future costs that include tax refunds and liabilities, capital projects, and increased operational expenses.

The increase is comprised of deposits to the Rainy Day Reserves, increased PTET collections that will be refunded in subsequent years, and previously planned increases to the reserve for labor settlements/agency operations. These increases are partially offset by the scheduled use of debt management and extraordinary monetary settlement reserves to fund existing commitments and projects.

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 OSC. Available balances include money in the State's governmental funds and a relatively small amount of other money belonging to the State that is held in internal service and enterprise funds, as well as certain agency funds. Several accounts in Debt Service Funds and Capital Projects Funds that are part of All Governmental Funds are excluded from the balances deemed available in STIP. These excluded funds consist of bond proceeds and money obligated for debt service payments.

DOB expects that the General Fund will have sufficient liquidity in FY 2025 to make all planned payments as they become due. The State continues to reserve money on a quarterly basis for debt service payments financed with General Fund resources. Money to pay debt service on bonds secured by dedicated receipts, including PIT bonds and Sales Tax Revenue bonds, continues to be set aside as required by law and bond covenants.

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.



FY 2025 PROJECTED MONTH-END CASH BALANCES			
APRIL - SEPTEMBER (ACTUALS)/OCTOBER THROUGH MARCH (PROJECTED)			
(millions of dollars)			
	General Fund	Other Funds	All Funds
April 2024	49,055	23,191	72,246
May 2024	45,548	22,964	68,512
June 2024	49,585	23,493	73,078
July 2024	48,710	23,235	71,945
August 2024	47,927	24,493	72,420
September 2024	52,398	21,633	74,031
October 2024	47,562	20,951	68,513
November 2024	43,093	20,567	63,660
December 2024	47,484	19,789	67,273
January 2025	50,202	21,082	71,284
February 2025	46,794	23,278	70,072
March 2025	49,512	15,309	64,821

The Enacted Budget continues to authorize short-term financing for liquidity purposes during the fiscal year. In doing so, it maintains a tool to help the State manage cashflow, if needed, and more effectively deploy resources. Specifically, the authorization allows for the issuance of up to \$3 billion of PIT revenue anticipation notes which mature no later than March 31, 2025. Borrowed amounts cannot be extended or refinanced beyond the initial maturity. The Financial Plan does not assume the use of short-term financing for liquidity purposes. DOB evaluates cash results regularly and may adjust the use of notes based on liquidity needs, market considerations, and other factors.



PTET Financial Plan Impact

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

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

DOB expects that the PTET will, on a multi-year basis, be revenue neutral for the State. However, because the PTET credits are not necessarily realized by taxpayers within the same fiscal year that PTET revenue is received by the State, the PTET will not be revenue-neutral to the State within each fiscal year. The Financial Plan includes an estimate for PTET within business taxes and the corresponding decrease in PIT receipts. It is expected that the PTET program will cease to be utilized after tax year 2025 due to the scheduled expiration of the SALT deduction cap under current Federal law. Therefore, the estimates in the Financial Plan reflect the assumption that entities cease to participate in the later years of the Financial Plan period.

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

FY 2025 MID-YEAR UPDATE GENERAL FUND IMPACT OF THE PASS THROUGH ENTITY TAX SAVINGS/(COSTS) (millions of dollars)								
	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	Total
General Fund Impact	0	0	0	0	0	0	0	0
Tax Receipts ¹	16,430	(2,072)	(221)	1,827	(2,646)	(13,018)	(300)	0
PIT Credits	0	(17,016)	(14,176)	(13,691)	(15,623)	(11,238)	(300)	(72,044)
PTET Collections (Business Taxes)	16,430	14,944	13,955	15,518	12,977	(1,780)	0	72,044
Use of/(Deposit to) Reserve for PTET Refunds	(16,430)	2,072	221	(1,827)	2,646	13,018	300	0

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



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

In tax year 2021, taxpayers could not reduce their current estimated PIT payments for PTET, because enrollment in the PTET was not completed until late 2021 and affected taxpayers were not statutorily authorized to do so. PIT credits may be claimed on the tax return in the following fiscal year through extensions and refunds, or they can be reflected sooner through reductions in estimated payments. Taxpayers recognized a substantial portion of tax year 2021 PTET PIT credits through current estimated payments beginning tax year 2022. The State estimates that similar behavior occurred in tax year 2023 and this behavior is expected to reoccur in future years.

FY 2025
STATE OPERATING
FUNDS SPENDING



State Operating Funds Spending Summary

The following table summarizes the projected annual change in State Operating Funds spending from FY 2024 actuals to FY 2025 projected levels, followed by a summary of the changes.

STATE OPERATING FUNDS DISBURSEMENTS FY 2024 TO FY 2025 (millions of dollars)				
	FY 2024	FY 2025	Annual Change	
	Actuals	Projected	\$	%
ASSISTANCE AND GRANTS	89,202	97,075	7,873	8.8%
School Aid (School Year Basis)	34,484	35,889	1,405	4.1%
DOH Medicaid	27,804	30,896	3,092	11.1%
Mental Hygiene, excluding MHSF	5,278	6,128	850	16.1%
Social Services	4,399	6,367	1,968	44.7%
Transportation	5,237	5,144	(93)	-1.8%
Higher Education	3,122	3,400	278	8.9%
Other Education	2,457	2,809	352	14.3%
All Other	6,421	6,442	21	0.3%
STATE OPERATIONS/GENERAL STATE CHARGES	32,274	33,490	1,216	3.8%
State Operations	21,578	23,099	1,521	7.0%
Executive Agencies	12,309	12,882	573	4.7%
FEMA Reimbursements	(962)	(500)	462	48.0%
State University System	7,402	7,561	159	2.1%
Judiciary	2,151	2,409	258	12.0%
Other Elected Officials	678	747	69	10.2%
General State Charges	10,696	10,391	(305)	-2.9%
Pension Contribution	3,734	2,624	(1,110)	-29.7%
Health Insurance	5,106	5,683	577	11.3%
Other Fringe Benefits/Fixed Costs	1,856	2,084	228	12.3%
DEBT SERVICE	6,997	3,489	(3,508)	-50.1%
TOTAL STATE OPERATING FUNDS	128,473	134,054	5,581	4.3%
Capital Projects (State and Federal Funds)	14,708	16,646	1,938	13.2%
Federal Operating Aid	91,686	89,242	(2,444)	-2.7%
TOTAL ALL GOVERNMENTAL FUNDS	234,867	239,942	5,075	2.2%



State Operating Funds encompass the General Fund and a wide range of State activities funded from dedicated revenue sources that are received outside the General Fund, including tax revenues, tuition, income, fees, and assessments. Many programs, services and 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. However, certain dedicated revenue sources support spending that impacts General Fund spending as revenues fluctuate. For example, education and health care programs are affected by the level of financing sources (i.e., HCRA and lottery/gaming receipts) available in other funds.

Assistance and Grants

Most State spending is for assistance and grants that include payments to school districts, health care providers, managed care organizations, local governments, 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 nearly 70 percent of assistance and grants spending and roughly half of total State Operating Funds spending.

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

School Aid spending for School Year (SY) 2025 is estimated at \$35.9 billion, representing an annual increase of \$1.4 billion (4.1 percent), inclusive of the State's full takeover of funding for prekindergarten expansion grants previously supported with Federal ARP funds. Excluding the State funds needed to support this takeover, the School Aid increase for SY 2025 totals \$1.3 billion (3.8 percent). This annual growth reflects a \$934 million (3.9 percent) increase for Foundation Aid driven largely by the formula's inflation factor, which the Enacted Budget sets at 2.8 percent for SY 2025. School Aid growth also fully funds the projected \$366 million increase under current law for expense-based reimbursement programs.

DOH Medicaid assistance and grants spending, is estimated at \$30.9 billion in FY 2025, an annual increase of \$3.1 billion (11.1 percent). Absent General Fund support, Medicaid costs reported under the Global Cap would have exceeded the statutory growth index following substantial revisions associated with revised enrollment, utilization and costs. To avoid mid-year fiscal impacts on the health care industry, the State will provide \$1.1 billion in General Fund relief to the Global Cap via the Mental Hygiene Stabilization Fund (MHSF) in FY 2025. This transaction effectively reduces DOH Medicaid spending by moving costs to the MHSF.

Higher spending is attributable to increased MLTC enrollment and price growth as well as increased home and personal care utilization and costs, expanded access to health coverage, and higher provider reimbursements. Additionally, the FY 2025 Enacted Budget includes \$350 million in one-time funding to support a new Healthcare Stability Fund for investments in hospitals, nursing homes, assisted living programs, and hospice programs. The remaining growth is attributable to costs reported outside of the Global Cap to support home care and minimum wage for health care providers (\$1.3 billion) and financial relief to counties and the City of New York associated with full coverage of the local share of spending growth (\$183 million). Additional funding for distressed



hospitals (\$500 million) and the Healthcare Safety Net Transformation Program (\$300 million) is excluded from Medicaid spending and the Global Cap and rather funded through the MHSF/Local Share Adjustment (LSA). Likewise, in FY 2024, a portion of Medicaid-related expenses of the Office for People with Developmental Disabilities (OPWDD) were funded outside of the DOH Global Cap to provide room to fund State-only hospital payments that are expected to be recouped in FY 2025.

State Medicaid spending is also affected by the Federal government's increased share of Medicaid funding through eFMAP. In FY 2024, \$1.7 billion in State-share savings from eFMAP (compared to \$23 million in FY 2025) was used to offset increased costs associated with persistently elevated COVID-19 pandemic related enrollment, asylum seeker assistance, and lost Medicaid Redesign Team II (MRT II) savings due to Federal restrictions regarding program restructuring while the eFMAP remained in place. These costs and most of the eFMAP savings are outside of the Global Cap and are funded through the Mental Hygiene Stabilization Fund.

Mental Hygiene spending growth supports targeted investments in services to ensure individuals with developmental disabilities, mental illness, substance use disorders and problem gambling have appropriate access to care. FY 2025 spending levels include the continued commitment to expand mental health access and care, a 2.84 percent Cost-of-Living Adjustment (COLA), increased supported housing investments to account for annual property-related cost increases, new service opportunities for people with intellectual and developmental disabilities, and expanding the Special Olympics in New York State.

More than half of Social Services spending increases are driven by the funding for services and assistance to the City of New York for asylum seekers. Other growth reflects continued investments and expansion of child care, inclusive of reduced amounts of Federal pandemic aid to support costs, the Empire State Supportive Housing Initiative (ESSHI), child welfare services reimbursed to counties, Supplemental Security Income, Safety Net Assistance, Rent Supplement, After School Programs and a 2.84 percent COLA for eligible programs. Spending for the Emergency Rental Assistance Program (ERAP) and Landlord Rental Assistance Program (LRAP) has been declining in FY 2025 as the pandemic assistance programs wind down.

Transportation spending is projected to decrease due to a one-time \$305 million State payment to the Metropolitan Transportation Authority (MTA) in FY 2024 to address extraordinary financial impacts resulting from the COVID-19 pandemic, partially offset by a projected increase in dedicated transit revenue available to fund mass transit.

Higher education spending is projected to grow by 8.9 percent in FY 2025 inclusive of the projected disbursement of the State endowment match to SUNY's four University Centers. Increased spending for Tuition Assistance Program (TAP) and other scholarship programs includes expansion through higher maximum income thresholds for TAP eligibility, minimum TAP awards, and the expansion of TAP for part-time students at proprietary institutions. Funding is also increased for CUNY senior colleges and SUNY and CUNY community colleges.

Increased funding for All Other Education Programs in FY 2025 is largely driven by the continued impact of a 6.25 percent SY 2024 COLA for special education program tuition rates and continuation of the State-funded initiative to incentivize qualifying low-income public and nonpublic



schools to participate in the Community Eligibility Provision (CEP) program, allowing all students in those schools to eat breakfast and lunch at no charge regardless of their families' income.

All other assistance and grants spending includes certain pandemic related recovery initiatives; reclassifications between financial plan categories; a reconciliation between school year and State fiscal year spending for School Aid; reconciliation for the net impact of the Mental Hygiene Stabilization Fund and OPWDD Local Share Adjustments related to the Medicaid Global Cap and hospital advance/recoupment, and various other programs and functions. The decline in other spending is due mainly to the delay in provider's remittance of prior-year State-only hospital advances, resulting in \$1.5 billion in additional spending in FY 2024 that is expected to be repaid in FY 2025; time limited funding for Health care and Direct care workers bonuses (both funded with Financial Plan resources through MHSF); and a non-recurring investment in energy affordability. This decline is partially offset by additional funding for public health, including Child Health Plus (CHP); State support for victim of crime assistance previously funded with Federal resources; dedicated resources to combat retail theft; domestic violence initiatives; Indigent Legal Services (ILS); temporary municipal assistance; and State matching funds provided under the Public Campaign Finance program.

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.

Growth in operational spending for executive agencies is driven primarily by general salary increases consistent with existing collective bargaining agreements, investments in cybersecurity and IT, the cost of deploying the National Guard to assist the City of New York with providing care for asylum seekers, and modest staffing increases across various agencies as agencies continue to address post-COVID-19 pandemic staffing shortages. In addition, Federal reimbursement for prior year State costs incurred for COVID-19 pandemic response and recovery efforts is projected to decline year over year.

SUNY operational spending growth reflects expenses for SUNY State-operated campuses and hospitals, inclusive of additional State aid for operating expenses at the State University Health Sciences Center at Brooklyn and/or the SUNY Hospital at Brooklyn. SUNY operating costs are funded by a combination of tuition and fee revenue and General Fund transfers provided annually for direct State operating support and student financial aid support (\$1.8 billion in FY 2025). In addition, the State pays the fringe benefit costs of employees at SUNY State-operated campuses, projected to be roughly \$2 billion in FY 2025, which is excluded from operational spending growth. The State also continues to pay a share of the debt service costs on bond financed capital projects at SUNY, totaling approximately \$563 million in FY 2025.

The Judiciary spending plan includes a substantial increase in FY 2025 (12 percent) to support judicial pay raises for State judges, general salary increases for non-judicial staff, implementing a paid parental leave program, staffing increases to return to pre-COVID-19 pandemic workforce levels, new court clerks and attorneys, and costs associated with four court officer academy



classes. The Judicial budget also includes funding for twenty new judgeships, twenty-eight family court and five City of New York housing court judges, including support staff for each. Funding also supports child and civil legal service providers, the expansion of mental health court services, several anti-bias and justice initiatives, accommodating court facility cleaning costs, and providing for health insurance and pension cost increases.

The operating costs for the offices of independently elected officials (Attorney General, Comptroller, and Legislature) are projected to grow by 10.2 percent. This growth is driven by payments for salary increases pursuant to existing contracts, increased staffing to support increased caseloads caused by recently enacted legislation, and general salary increases for legislative staff.

The decline in GSCs is due mainly to the prepayment of FY 2025 pension obligations in FY 2024 which is partially offset by the increased cost of the recent pension enhancements for Tier 6 State employees. Health insurance cost increases can be attributed to the escalating cost of health care and prescription drugs.

Debt Service

The State pays annual debt service on all outstanding State-supported debt issuances, which is affected by the prepayment of future debt service costs in prior fiscal years. Adjusting for prepayments, State-related debt service is projected at \$6.7 billion in FY 2025, an increase of 11 percent from FY 2024.



Extraordinary State Funding for Asylum Seeker Assistance

Beginning in FY 2024, the State provided extraordinary funding and support to assist the City of New York with the humanitarian crisis that has brought thousands of asylum seekers to the City of New York. To date, New York State has received little to no Federal funding assistance to manage thousands of asylum seekers despite repeated requests.

State management and coordination of the funding and assistance spans multiple agencies, including staffed personnel at City emergency response centers and the deployment of hundreds of Division of Military and Naval Affairs (DMNA) National Guard members to aid in the crisis response and provide support. Reimbursement for short term shelter services for migrant individuals and families and Safety Net Assistance for asylum seekers who are eligible is administered by the Office of Temporary and Disability Assistance (OTDA). Infectious disease testing and vaccination activities, and the provision of coverage to eligible individuals through the State’s public health insurance programs is supported by the DOH. Other State agencies, including the Division of Homeland Security and Emergency Services (DHSES), the Department of State (DOS) and the Office of General Services (OGS) are assisting nonprofit organizations, providing reimbursement for shelter sites, and supporting case management and legal services.

The State is covering the cost of the Humanitarian Emergency Response and Relief Center (HERRC) at three sites and has made multiple State-owned sites available for use as shelters and has committed a total of \$4.3 billion in extraordinary State Funding for asylum seeker assistance through FY 2026. The Financial Plan does not include any extraordinary funding beyond FY 2026 but does include recurring spending of roughly \$70 million annually related to social safety net programs associated with elevated caseload driven by this population, and routine funding. The table below summarizes the extraordinary State Funding for asylum seeker assistance spent through FY 2024 and planned over the multi-year Financial Plan.

ASYLUM SEEKER ASSISTANCE STATE OPERATING FUNDS (in millions)					
	Actuals		Projected		TOTAL
	FY 2023	FY 2024	FY 2025	FY 2026	
Total State Funding	27	895	2,408	988	4,318
Original NYC Support	0	500	596	0	1,096
Additional NYC Support	0	0	530	530	1,060
Additional Aid to NYC and Costs for Randall's Island, Creedmoor, and Floyd Bennett	0	19	674	266	959
National Guard Deployment	27	163	212	0	402
Medicaid/Vaccines/Disease Testing	0	137	173	15	325
Safety Net Assistance	0	26	67	67	160
Asylum Seeker Resettlement	0	8	27	5	40
Case Management/Legal Services/All Other	0	42	129	105	276
Use of Economic Uncertainties Reserves	0	0	0	(500)	(500)

OTHER MATTERS AFFECTING THE FINANCIAL PLAN



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

- Federal Risks
- Financial Plan Projections
- State Labor Costs
- State Debt
- Localities and Authorities
- Other Risks and Ongoing Concerns

Federal Risks

The amount and composition of Federal funds received by the State fluctuate over time as legislative and regulatory actions at the Federal government level often change. Specific Federal government actions that pose an ongoing risk to the Financial Plan include audits, disallowances, changes to Federal participation rates or other Medicaid rules, discretionary spending reductions, and the expected need for Congress to increase or suspend the debt limit to avoid delaying payments and/or defaulting on debt obligations. In addition, the Financial Plan assumes Federal reimbursement of previously incurred pandemic response and recovery costs. However, there can be no assurance that FEMA will approve claims for the State to receive reimbursement in the amounts or State fiscal years projected in the Financial Plan.

Debt Limit. A Federal government delay or 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 potential 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 a Federal default triggered an economic downturn.

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

Federal funding for Medicaid is subject to review by the Centers for Medicare & Medicaid Services (CMS) every five years and is currently extended through March 31, 2027, which supports the Medicaid Managed Care Programs, Children's Home, and Community Based Services (HCBS), and CDPAP that permits enrollees to manage and self-direct providers of personal care services.

On January 9, 2024, CMS approved a \$5.8 billion waiver over a three-year term in response to the State's request to address health disparities exacerbated by the COVID-19 pandemic. The funding helps support social, physical, and behavioral health care services throughout the State. However, the agreement requires a total of \$1.7 billion in additional State resources, which have been



assumed in the Financial Plan over the same period. Given the time limit on the Federal funding, these services are expected to be discontinued at the end of the term absent an extension by the Federal government. Accordingly, there is no State or Federal funding included in the Financial Plan projections beyond the term period.

Financial Plan Projections

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

Receipts. State tax collections are economically sensitive and are affected by the condition of the State and national economies, as well as State and Federal tax law changes, and related taxpayer behavior and migration. Uncertainties and risks that may affect the economic and receipts forecasts include, but are not limited to: national and international events; inflation; consumer confidence; commodity prices; supply chain disruptions; major terrorist events; hostilities or war; climate change and extreme weather events; severe epidemic or pandemic events; cybersecurity events; Federal laws and regulations; financial sector compensation; capital gains; and monetary policy affecting interest rates and the financial markets.

The largest component of State tax revenue comes from PIT. Beginning in Tax Year 2021, the State created new PIT brackets for individuals earning over \$5 million annually creating a more progressive state income tax system. The top PIT rate is currently 10.9 percent and includes less than 0.1 percent of taxpayers. These brackets expire at the end of tax year 2027 with the three current brackets reverting to a single bracket rate of 8.82 percent.

Tax Cuts and Jobs Act of 2017 (TCJA). The TCJA made extensive changes to Federal individual income tax, corporate income taxes, and estate taxes, most of which were effective in tax year 2018. One key impact of the TCJA on New York State taxpayers is the \$10,000 limit on the deductibility of SALT payments, which represents a large increase in the State's effective tax rate relative to historical experience. Many provisions of the TCJA are scheduled to expire at the end of 2025, including the SALT deduction cap. Consistent with the Internal Revenue Code, revenue projections within the Financial Plan assume these Federal provisions will expire without replacement and taxpayer behavior will revert to pre-TCJA activity. These assumptions suggest that when the SALT deduction cap expires, taxpayers will no longer utilize the optional PTET nor participate in the optional Employer Compensation Expense Program (ECEP), and they will accelerate payments in tax year 2026 (FY 2027) to take advantage of the SALT deduction cap sunset. It should be noted that PTET and ECEP are independent of the TCJA and are not scheduled to sunset. As such, it is possible that taxpayer utilization of these programs will continue regardless of changes in Federal policies. If PTET utilization continues beyond 2025, the anticipated decline in PTET receipts currently projected in FY 2027 will be mitigated, but PTET, as a program, will remain revenue neutral. However, if the SALT deduction cap is extended, then FY 2027 receipts,



OTHER MATTERS AFFECTING THE FINANCIAL PLAN

exclusive of PTET revenues and credits, are expected to be revised downward by between \$3 billion and \$4 billion (all else being equal). The revision would be based on expectations for taxpayer payment timing behavior; specifically, taxpayers decelerating PIT payments due to the inability to take advantage of uncapped SALT deductions. As DOB gains additional clarity on Federal tax policies and their implication on PTET and ECEP utilization, the estimates of receipts will be revised in future quarterly Financial Plan updates to reflect any changes.

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

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

Public Health Insurance Programs/Public Assistance. Medicaid spending growth is largely driven by the aging population's utilization of the State's MLTC program and other programs serving seniors and individuals enrolled in both Medicaid and Medicare. These programs comprise roughly 60 percent of total Medicaid Global Cap spending and the share is expected to rise to nearly 70 percent by 2028 as the baby boomer population ages. By 2030, 23 percent of the State's population is expected to be over age 65, up from 9 percent in 2000. This is expected to place a substantial amount of pressure on the Global Cap limit and is a main driver of the current Global Cap imbalance beginning in FY 2026. There can be no assurance that costs will not exceed projections in the later years of the Financial Plan absent savings and/or rate reductions.

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 qualified to enroll and began to participate in public health insurance programs such as Medicaid, EP, and CHP. Due to Federal requirements, participants in these programs remained eligible for coverage for 12 continuous months regardless of changes in employment or income levels that may otherwise have made them ineligible.



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From June 2023 through August 2024, the State conducted eligibility redeterminations for approximately 9 million public health insurance enrollees, consistent with CMS requirements. Disenrollment is significantly less than initially projected, and the State is expected to retain a greater proportion of COVID-19 era enrollees. The State now estimates over 900,000 people will remain enrolled relative to pre-COVID-19 pandemic levels of enrollment driving higher than expected Medicaid costs over the multi-year Financial Plan, which have been reflected.

Currently, only non-citizens with certain immigration statuses are eligible for Federal and/or State benefits, including those Permanently Residing Under Color of Law (PRUCOL). While the term PRUCOL is not an immigration status, it is a public benefit category used by OTDA for the purposes of determining eligibility for Safety Net Assistance Program (SNAP) and by DOH for determining Medicaid eligibility. Administrative actions taken in May 2023 to align the OTDA and DOH definitions of PRUCOL are expected to result in more households becoming eligible for Safety Net Assistance and increase State costs. There can be no assurance that the number of eligible households and related costs will not exceed projections in the later years of the Financial Plan.

Hospital Assistance. The State provides a substantial amount of supplemental funding to private and not-for-profit hospitals beyond traditional Medicaid reimbursement rates and payments through various programs and grants, including the Vital Access Provider Assurance Program (VAPAP), Vital Access Provider (VAP) Program, Graduate Medical Education Incentive Program, and various other programs. Currently, 75 of 261 New York hospitals (29 percent) are deemed financially distressed – a 200 percent increase from FY 2017 through FY 2024 that has driven a concomitant 625 percent increase in Federal/State fiscal assistance to these entities. Many hospitals responsible for supporting medical needs in underserved communities across the State, including those with higher rates of uninsured individuals and government payor mix, have been further stressed financially due to the pandemic. Despite hospitals in the State receiving roughly \$11 billion in COVID-19 pandemic related assistance from the Federal government, many continue to struggle. As a result, the State has provided substantial targeted funding to certain facilities. These payments are in addition to recurring annual hospital assistance of \$984 million provided in aggregate to all hospitals statewide. From FY 2023 through FY 2025, supplemental State support will total more than \$1.8 billion – \$800 million in FY 2023 of which \$100 million was added to the recurring base support; \$500 million in FY 2024; and \$500 million planned by the end of FY 2025. The FY 2025 Enacted Budget also provided a new investment of \$300 million in State support associated with the Safety Net Transformation program to fund projects and partnerships to promote financial sustainability of provider systems, subject to approval.

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, including employment opportunities and sustainability, creates the potential for increased cost pressure within the Financial Plan should the State continue to provide supplemental payments to hospitals. There can be no assurance that the State will not continue to commit to additional funding, as many facilities, including those which are not currently fiscally distressed, continue to seek State financial support.



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Statutory Growth Caps for School Aid and Medicaid. Beginning in FY 2012, the State enacted spending growth caps intended to limit the year-to-year growth in the State's two largest assistance and grants programs, School Aid and Medicaid. Both caps have been modified since initial implementation and have been impacted by administrative and other actions over the past several years.

The School Aid growth cap limits growth to the annual growth in State Personal Income, as calculated in the Personal Income Growth Index (PIGI). The statutory PIGI for School Aid is based on the average annual income growth over a ten-year period. However, the authorized School Aid increases have exceeded the indexed levels in certain years. Most recently, School Aid increases in SY 2022 through SY 2024 substantially exceeded the PIGI, due to the State's commitment to phase in full funding of the Foundation Aid formula. The final year of this phase-in was completed in SY 2024 driving an annual increase of \$3.0 billion (9.4 percent) compared to the indexed PIGI rate of 4.2 percent. The increase in State-funded School Aid for SY 2025 of \$1.4 billion (4.1 percent) increased Foundation Aid by 3.9 percent and is slightly above the indexed PIGI rate of 3.7 percent. The Financial Plan projections for SY 2026 and beyond assume that School Aid growth will be based on estimated growth in Foundation Aid and expense-based aids and are below the PIGI rate.

The FY 2025 Enacted Budget included funding for the Rockefeller Institute of Government, in consultation with various State agencies, to conduct a study of the Foundation Aid formula. The study will assess the current formula and provide recommendations for its update and modification, with any proposed modifications to be fiscally sustainable for the State, local taxpayers, and school districts. The Institute is required to produce a report of its findings and recommendations by December 1, 2024.

Nearly 80 percent of DOH State Funds Medicaid spending growth is subject to the Global Cap that is intended to establish a limit for Medicaid growth. Additional State-share Medicaid spending, outside of the Global Cap, has increased to include supplemental hospital payments, health care bonus payments, and other costs, in addition to State costs for the takeover of Medicaid growth from local governments and reimbursement to providers for increased minimum wage costs. Prior to FY 2023, the Global Cap was calculated using the ten-year rolling average of the medical component of CPI for all urban consumers and thus allowed for growth attributable to increasing costs, though not increasing utilization. To accommodate growth in utilization, beginning in FY 2023 the Global Cap was amended to be calculated using the five-year rolling average of health care spending, using projections from the CMS Actuary. The CMS Actuary updates the projections annually and DOB incorporates the revisions into the multi-year forecast with the Enacted Budget, as applicable. The new Global Cap index added a substantial amount of allowable Medicaid growth – over \$16 billion covering the six-year period from FY 2023 through FY 2028. The statutory provisions of the Global Cap grant the Commissioner of Health (the Commissioner) certain powers to limit Medicaid disbursements to the level authorized by the Global Cap and allow for flexibility in adjusting Medicaid projections to meet unanticipated costs resulting from a disaster. The Commissioner's powers are intended to limit the annual growth rate to the levels set by the Global Cap for the then-current fiscal year through actions that may include reducing reimbursement rates to providers. These actions may be dependent upon timely Federal approvals and other elements of the program that govern implementation.



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Since the enactment of the Global Cap, the portion of actual State Funds Medicaid spending subject to the Global Cap has remained at or below indexed levels. However, in certain fiscal years, DOH has taken management actions, including adjustments to the timing of Medicaid payments consistent with contractual terms, to ensure compliance with the Global Cap. Similarly, in response to initial delays in the Federal approval of planned FY 2022 through FY 2024 Managed Care Directed Payment Template (DPT), the State advanced payments of over \$2.2 billion in State-only payments to certain providers to help them cover their immediate cash flow needs. These advanced payments are expected to be remitted to the State by the providers upon their receipt of federally approved DPT funds. While all prior year Federal approvals have been granted with respect to those DPT funds, approximately \$1.5 billion in provider reimbursements to the State are in various phases of the administrative remittance process. Pursuant to the existing reimbursement structure, DOH assumes full remittance of the \$1.5 billion in State advances within FY 2025 to remain under the Global Cap.

Opioid Settlement Fund. The Attorney General and DFS have reached significant opioid related settlements with several corporations for their roles in fueling the opioid epidemic. As a result of the settlements, the State and its subdivisions are expected to receive payments totaling about \$2.6 billion over multiple years extending through 2040. A portion of these payments will go directly to localities under the terms of the settlements, with the remainder paid to the State. The Financial Plan will be updated pending confirmation of the timing and value of the State share of the settlement payments.

The State's share of these settlements will be deposited into the Opioid Settlement Fund pursuant to Chapter 190 of the Laws of 2021, as amended by Chapter 171 of the Laws of 2022. The Opioid Settlement Fund resources will be used to supplement funding for substance use disorder prevention, treatment, recovery, and harm reduction services or programs and/or for payments to local governments pursuant to such settlements or judgments.

Litigation Risk. The Financial Plan forecast is subject to litigation risk. Litigation against the State may challenge the constitutionality of various actions with fiscal implications. In the aggregate, these litigation matters could negatively affect the forecasts and projections contained in the Financial Plan.



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Financial Plan Risk Management. In developing the Financial Plan, DOB attempts to mitigate financial risks, with an emphasis on the General Fund. It does this by, among other things, exercising caution when calculating total General Fund disbursements and managing the accumulation of financial resources. Such resources include but are not limited to: fund balances that are not needed each year; reimbursement for capital advances; and prepayment of expenses, subject to available resources, to maintain budget flexibility. DOB routinely executes cash management actions to manage the State’s large and complex budget. These actions are intended to improve the State’s cash flow, manage resources within and across State fiscal years, adhere to spending targets, and better position the State to address unanticipated costs, including economic downturns, revenue deterioration, and unplanned expenses. There is no guarantee that such financial resources or cash management actions will be sufficient to address risks that may materialize in a given fiscal year.

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

State Labor Costs

Council 82 Security Supervisors Unit (C82 SSPU) ratified its agreement, retroactive to April 1, 2023. Additionally, the State has achieved a tentative agreement with the New York State Troopers Police Benevolent Association (NYSTPBA), subject to ratification by the membership.

The State has commenced labor negotiations with remaining unions for successor contracts; however, there can be no assurance that amounts informally reserved in the Financial Plan for labor settlements and agency operations will be sufficient to fund the cost of future labor contracts.

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



Employee Pension Benefits. The State and the Judiciary make annual contributions to the New York State and Local Retirement System (NYSLRS) for employees in the New York State and Local ERS and PFRS. This section discusses contributions to the NYSLRS, which account for most of the State's pension costs.⁵ All projections are based on estimated market returns and numerous actuarial assumptions which, if unrealized, could have a materially adverse effect on these projections.

New York State Retirement and Social Security Law (RSSL) Section 11 directs the actuary for NYSLRS to provide regular reports on the System's experience and to propose assumptions and methods for the actuarial valuations. Employer contribution rates for NYSLRS are determined based on investment performance in the Common Retirement Fund and actuarial assumptions recommended by the Retirement System's Actuary and approved by the State Comptroller. Pension estimates are based on the actuarial report issued in September 2024.

On September 3, 2024, the Comptroller announced an increase in employer contribution rates for both ERS and PFRS which will impact expenses in FY 2026. The average employer contribution rate for ERS increased from 15.2 percent to 16.5 percent of payroll, and the average employer contribution rate for PFRS increased from 31.2 percent to 33.7 percent of payroll. Changes made in the FY 2025 Enacted Budget which enhanced the retirement benefits for Tier 6 members, prior year market losses in the Common Retirement Fund and a higher number of service retirements relative to what was expected were the primary drivers of the increase.

As a result of the increases in the employer contribution rates, participants in the Contribution Stabilization Program will have the option to amortize a portion of their FY 2026 ERS and PFRS liability over a period of ten years. The amounts eligible for amortization are to be determined by the System's Actuary and will be reflected in the employer's estimated bill. The Financial Plan does not currently assume the State will amortize its pension liability.

As noted earlier, the FY 2025 Enacted Budget included legislation that enhances retirement benefits for Tier 6 members. The first action permanently reduces the member's final average salary calculation from five to three years, providing parity with earlier Tier members. The second action extends through April 1, 2026, a provision to exclude overtime when determining a Tier 6 member's variable income contribution, which was first enacted in FY 2023. The annual costs of these reforms are reflected in the Financial Plan and are estimated to be \$57 million and \$1.4 million, respectively.

In March 2024, the State prepaid \$1.6 billion or 92 percent of the FY 2025 ERS/PFRS pension estimate due on March 1, 2025. The remaining balance was paid in advance of the due date in May 2024. The prepayment generates State interest savings, and the State expects to continue to prepay this expense as fiscal conditions permit.

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



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The Comptroller does not forecast pension liability estimates on a multi-year basis, requiring DOB to forecast cost for the three outyears. DOB's multi-year pension forecast assumes growth in the salary base consistent with collective bargaining agreements and a lower rate of return compared to the current rate of return assumed by NYSLRS.

Pension Contribution Stabilization Program. Under legislation enacted in August 2010, the State and local governments may amortize (defer paying) a portion of their annual pension costs that exceed a fixed increase. Amortization temporarily reduces the pension costs that must be paid by public employers in a given fiscal year but results in higher costs overall when repaid with interest. The full amount of each amortization must be repaid within ten years at a fixed interest rate determined by OSC. The State and local governments are required to begin repayment on new amortizations in the fiscal year immediately following the year in which the amortization was initiated. The State currently has no outstanding pension amortization liability. The FY 2024 Enacted Budget included legislation to allow public employers the option to terminate participation in the program provided they have paid in full all prior year amortizations. The State currently has no plans to withdraw from the program.



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

EMPLOYEE RETIREMENT SYSTEM AND POLICE AND FIRE RETIREMENT SYSTEM PENSION CONTRIBUTIONS (millions of dollars)							
Fiscal Year	Statewide Pension Payments ¹			Rates for Determining Amortization Amount / Excess Contributions			
	Normal Costs	(Amortization Amount) / Excess Contributions	Total Statewide Pension Payments	System Average Normal Rate ²		System Average Graded Rate	
				ERS (%)	PFRS (%)	ERS (%)	PFRS (%)
2024	3,435.5	25.4	3,460.9	13.1	27.8	13.1	27.4
2025	2,218.9	0.0	2,218.9	15.2	31.2	14.1	28.4
----- <i>DOB Projections</i> ³ -----							
2026	2,432.1	0.0	2,432.1	16.5	33.7	15.1	29.4
2027	2,882.5	0.0	2,882.5	18.0	35.0	16.1	30.4
2028	3,362.5	0.0	3,362.5	19.5	37.0	17.1	31.4

¹ Pension Contribution values in this table do not include costs related to the ORP, VDC, and TRS for SUNY and SED, which are included in pension costs in other Financial Plan tables. State payments are recorded on a cash basis based on the fiscal year in which the payment was made. Beginning FY 2024, the State began to prepay the subsequent year ERS/PFRS pension liability due on March 1.

² The System average rate represents the average normal contribution rate over all retirement plans in each system for a given fiscal year. It is calculated by dividing the total normal contributions by the total billable salary from all participating employers in a system for the fiscal year.

³ Outyear projections are prepared by DOB. The retirement system does not prepare, or make available, outyear projections of pension costs.

The “Normal Costs” column reflects the State’s underlying pension cost in each fiscal year before the effects of the Contribution Stabilization Program. The “(Amortization Amount)/Excess Contributions” column shows amounts amortized or the excess contributions paid into the pension reserve account. The “Total Statewide Pension Payments” column is the State’s actual or planned pension contribution, including amortization and excess contributions.



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 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 State has deposited nearly \$1.5 billion to the Retiree Health Benefit Trust Fund (RHBTf) which was created in FY 2018 as a qualified trust under Governmental Accounting Standards Board Statements (GASBS) No. 75 and is authorized to reserve money for the payment of health benefits of retired employees and their dependents. Under current law, the State may deposit into the RHBTf, in any given fiscal year, up to 1.5 percent of the total then-current unfunded actuarial accrued OPEB liability (\$56.7 billion on March 31, 2024). The Enacted Budget includes a continued \$250 million annual deposit to the RHBTf that will be dependent on fiscal conditions.

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 pays for much of its capital spending, in the first instance, from the General Fund or STIP, and then reimburses itself with proceeds from the sale of bonds. An inability of the State to sell bonds or notes at the level or on the timetable it expects could have a material and adverse impact on the State's financial position and the implementation of its Capital Plan. The success of projected public sales of municipal bonds is subject to prevailing market conditions and related ratings issued by national credit rating agencies, among other factors. Future developments in the financial markets, including possible changes to the Internal Revenue Code relating to the taxation of interest on municipal bonds, may affect the market for outstanding State-supported and State-related debt.

The major rating agencies – Fitch, Kroll, Moody's, and S&P – have assigned the State general credit ratings of AA+, AA+, Aa1, and AA+, respectively. The State's rating has a stable outlook from all four rating agencies. These ratings reflect the State's economic recovery from the COVID-19 pandemic and commitment to strong reserve levels. The most recent rating action was on April 13, 2022, when Moody's raised the State's credit rating from Aa2 to Aa1, noting "a significant increase in resources combined with agile fiscal management that has resulted in balanced or nearly balanced budgets projected through the State's five-year financial plan."

Debt Reform Act Limit. The Debt Reform Act of 2000 ("Debt Reform Act") restricts the issuance of State-supported debt funding to capital purposes only and, with certain limited exceptions for long-lived MTA projects, generally limits the maximum term of bonds to 30 years. The Debt Reform Act limits the amount of new State-supported debt to 4 percent of State personal income, and new State-supported debt service costs to 5 percent of All Funds receipts. The restrictions apply to State-supported debt issued after April 1, 2000. DOB, as administrator of the Debt Reform Act,



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determined that the State complied with the statutory caps in the most recent calculation period (FY 2024).

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, 2024, the State has issued new debt resulting in \$39.4 billion of debt outstanding subject to the debt limit. This is approximately \$25.0 billion below the statutory debt limitation. In addition, the debt service costs on this new debt totaled \$2.7 billion in FY 2024, or roughly \$9.0 billion below the debt service limit.

DEBT OUTSTANDING CAP (millions of dollars)			DEBT SERVICE CAP (millions of dollars)		
	Dollar	Percent		Dollar	Percent
Personal Income (CY 2023) ¹	1,611,169		All Funds Receipts (FY 2024)	234,478	
Max. Allowable Debt Outstanding	64,447	4.00%	Max. Allowable Debt Service	11,724	5.00%
Debt Outstanding Subject to Cap	39,448	2.45%	Debt Service Subject to Cap	2,726	1.16%
Remaining Capacity	24,999	1.55%	Remaining Capacity	8,998	3.84%

¹ Bureau of Economic Analysis (BEA).

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, a total of \$15.4 billion of State-supported debt issued in FY 2021 and FY 2022 and outstanding as of March 31, 2024 is not counted towards the statutory caps on debt outstanding and debt service.

Current projections anticipate that State-supported debt outstanding and State-supported debt service will continue to remain below the limits imposed by the Debt Reform Act. 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 \$25.0 billion in FY 2024 to a low point of \$5.3 billion in FY 2029. This calculation includes the estimated impact of funding capital commitments with State bonds. The debt service on State-supported debt subject to the statutory cap is projected at \$1.6 billion in FY 2025 inclusive of prior year prepayments, or roughly \$10.3 billion below the statutory debt service limit.



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DEBT OUTSTANDING SUBJECT TO CAP (millions of dollars)								TOTAL STATE-SUPPORTED DEBT (millions of dollars)	
Year	Personal Income	Cap %	Cap \$	Debt Outstanding Included in Cap ¹	\$ Remaining Capacity	Debt as a % of PI	% Remaining Capacity	Debt Outstanding Excluded from Cap	Supported Debt Outstanding
FY 2024	\$1,611,169	4.00%	64,447	39,448	24,999	2.45%	1.55%	14,871	54,319
FY 2025	\$1,691,691	4.00%	67,668	43,639	24,029	2.58%	1.42%	13,847	57,486
FY 2026	\$1,761,714	4.00%	70,469	51,665	18,804	2.93%	1.07%	13,570	65,235
FY 2027	\$1,832,250	4.00%	73,290	61,200	12,090	3.34%	0.66%	13,585	74,785
FY 2028	\$1,906,784	4.00%	76,271	68,203	8,068	3.58%	0.42%	13,748	81,951
FY 2029	\$1,984,337	4.00%	79,373	74,055	5,318	3.73%	0.27%	13,742	87,797

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 2024	\$234,478	5.00%	11,724	2,726	8,998	1.16%	3.84%	3,276	6,002
FY 2025	\$238,827	5.00%	11,941	1,619	10,322	0.68%	4.32%	4,995	6,614
FY 2026	\$236,067	5.00%	11,803	3,328	8,475	1.41%	3.59%	3,761	7,089
FY 2027	\$234,914	5.00%	11,746	3,324	8,422	1.41%	3.59%	4,262	7,586
FY 2028	\$247,116	5.00%	12,356	4,873	7,483	1.97%	3.03%	3,063	7,936
FY 2029	\$251,474	5.00%	12,574	7,274	5,300	2.89%	2.11%	1,164	8,438

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

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

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



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Debt Cap Changes. Changes in the State’s available debt capacity reflect factors such as personal income forecast adjustments, debt amortizations, and bond sale results. The increase in debt capacity is largely due to the higher personal income estimates for the Mid-Year Update to the Financial Plan. Debt capacity also increased due to a downward revision in spending for capital projects, which reduces the amount of bonds expected to be issued. Mid-Year debt capacity also reflects adjustments due to bond sale results and defeasances. The State may adjust capital spending priorities and debt financing practices from time to time to preserve available debt capacity and stay within the statutory limits, as events warrant.

DEBT OUTSTANDING SUBJECT TO CAP ¹						
REMAINING CAPACITY SUMMARY						
(millions of dollars)						
	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
	Actuals	Projected	Projected	Projected	Projected	Projected
Enacted Budget	25,882	20,770	14,585	7,036	2,469	800
Personal Income Forecast Update	2,147	2,726	2,836	2,917	3,044	3,167
Bond Sales & Other Adjustments	(3,030)	(211)	(75)	552	902	(428)
Capital Re-estimates	0	744	1,458	1,585	1,653	1,779
Mid-Year Update	24,999	24,029	18,804	12,090	8,068	5,318

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

The State's localities and certain public authorities rely in part on State financial assistance to meet their commitments and expenses. Unanticipated financial needs among localities and the MTA can create pressure for the State to assist and may adversely affect the State's Financial Plan projections.

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

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

MTA Capital Plans also rely on significant direct contributions from the State and the City of New York. The State is directly contributing \$9.1 billion to the MTA's 2015-19 Capital Plan and \$3.1 billion to the MTA's 2020-24 Capital Plan. These State commitment levels represent substantial increases from the funding levels for prior MTA Capital Plans (2010-2014: \$770 million; 2005-2009: \$1.45 billion). In addition, a substantial amount of new funding to the MTA was authorized in the FY 2020 Enacted Budget as part of a comprehensive reform plan expected to generate an estimated \$25 billion in financing for the MTA's 2020-2024 Capital Plan, including \$15 billion from congestion pricing revenues.

On June 5, 2024, Governor Hochul announced that the implementation of congestion pricing in Manhattan, which had been expected to go into effect on June 30, 2024, would be paused. Congestion pricing was expected to raise \$1 billion of revenue annually to fund \$15 billion of the MTA's 2020-2024 Capital Plan. The MTA and the State are evaluating the impact on 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. In the FY 2024 Enacted Budget, the State took substantial action to provide the MTA with additional operating revenues dedicated to help solve the MTA's fiscal crisis. This included an increase in the metropolitan commuter transportation mobility tax (MCTMT) in the City of New York, a one-time State subsidy of \$300 million, an increase in the City of New York's contribution to the MTA for the costs of paratransit services and directing a portion of future casino revenues, the timing of which is uncertain, to the MTA.



Risks to the MTA 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, the ability to implement biennial fare and toll increases, and the ability to fully fund the 2020-2024 Capital Plan. 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.

Other Risks and Ongoing Concerns

Climate Change. Climate change poses significant threats to physical, biological, and economic systems in New York and around the world. The immediate and long-term effects of climate change could adversely impact the Financial Plan in the current year or in future years. Climate change risks also increasingly fall within the maximum maturity term of current outstanding bonds of the State, which may generally be issued with a term of up to 30 years under State statute, as well as bonds issued by public authorities and municipalities. Hazards and risks related to climate change for the State include, among other things, rising sea levels, increased coastal flooding and related erosion hazards, intensifying storms and wildfires, and more extreme heat.

Storms affecting the State, including Hurricane Ida (September 2021), Superstorm Sandy (October 2012), Tropical Storm Lee (September 2011), and Hurricane Irene (August 2011), and more recently the severe flooding that swept through the Hudson Valley during the summer of 2023, have demonstrated vulnerabilities in the State's infrastructure (including mass transit systems, power transmission and distribution systems, and other critical lifelines) to extreme weather-driven events, including coastal flooding caused by storm surges and flash floods from rainfall.

To mitigate and manage the impacts of climate change, the Federal government, the State, municipalities, and public utilities continue to undertake a variety of actions to reduce greenhouse gas emissions and adapt existing infrastructure to the changing environment. However, given the size and scope of potential disruptions, there can be no assurance that such efforts will be adequate or timely enough to mitigate the most damaging effects of climate change.

In 2019, the State enacted the Climate Leadership and Community Protection Act (CLCPA). The CLCPA set the State on a path toward reducing statewide greenhouse gas emissions by 40 percent below the 1990 level by 2030, and 85 percent below the 1990 level by 2050. Additionally, in accordance with the CLCPA, the State plans to require a minimum of 70 percent of electricity to be generated from renewable sources by 2030 and plans to fully transition its electricity sector to zero emissions by 2040. Several factors may impact the ability to achieve these goals and directives, and, therefore, no assurances can be made that such objectives will be met.

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



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

New York's electricity system is already part of a regional cap-and-invest program, the Regional Greenhouse Gas Initiative (RGGI). Since RGGI began operation in 2008, the program has helped reduce greenhouse gases from power plants by more than half and raised over \$7.5 billion to support cleaner energy solutions amongst its 11 participating states.

Concurrently, the State has been taking regulatory and legislative actions that are intended to limit greenhouse gas emissions, electrify transportation, and generate more electricity from renewable sources. Realization of these actions and their intended outcomes is contingent upon successful implementation, and, therefore, no assurances can be made that such actions will be realized as planned. Major regulatory and legislative actions include:

- Authorizing the New York Power Authority to plan, design, develop, finance, construct, own, operate, maintain, and improve renewable energy generating projects;
- Prohibiting building systems and/or equipment that burn fossil fuels in new construction starting December 31, 2025 for any new building seven stories or lower, except large commercial and industrial buildings, and December 31, 2028 for other new buildings;
- Requiring new off-road vehicles and equipment sold in New York to be zero-emissions by 2035 and new medium-duty and heavy-duty vehicles to be zero-emissions by 2045;
- Mandating that by no later than July 1, 2027, school districts and private transportation contractors purchase or lease only zero-emission school buses when purchasing or leasing new school buses, with full fleet conversion and operation of zero-emission school buses required by July 1, 2035;
- Appropriating \$200 million in FY 2024 to help low-income families retrofit their homes by adding insulation, installing energy efficient appliances, and switching to clean energy; and
- Appropriating \$500 million in FY 2024 to advance the offshore wind industry.

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



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

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

The State has also developed partnerships with local governments to better address cybersecurity threats. In February 2022, the Governor announced the creation of an information-sharing partnership, the Joint Security Operations Center (JSOC). The JSOC is a partnership between the State and the cities of Albany, Buffalo, the City of New York, Rochester, Syracuse, and Yonkers. The JSOC combines local, State, and Federal cyber threat information in order to increase collaboration on threat intelligence, reduce response times, and yield faster and more effective remediation in the event of a major cyber incident. The FY 2025 Enacted Budget continued funding for New York’s Shared Services Program, which helps county and local governments and other regional partners acquire and deploy high quality cybersecurity services to bolster their cyber defenses.

Occasionally, intrusions into State digital systems have been detected, but they have generally been contained. While cybersecurity procedures and controls are routinely reviewed and tested, there can be no assurance that such security and operational control measures will be completely successful at preventing future cyber threats and attacks. Successful attacks could adversely impact the State, including disrupting business operations, harming State networks and systems, and damaging State and local infrastructure; and the costs of remediation and recovery could be substantial.



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

ECONOMIC OUTLOOK

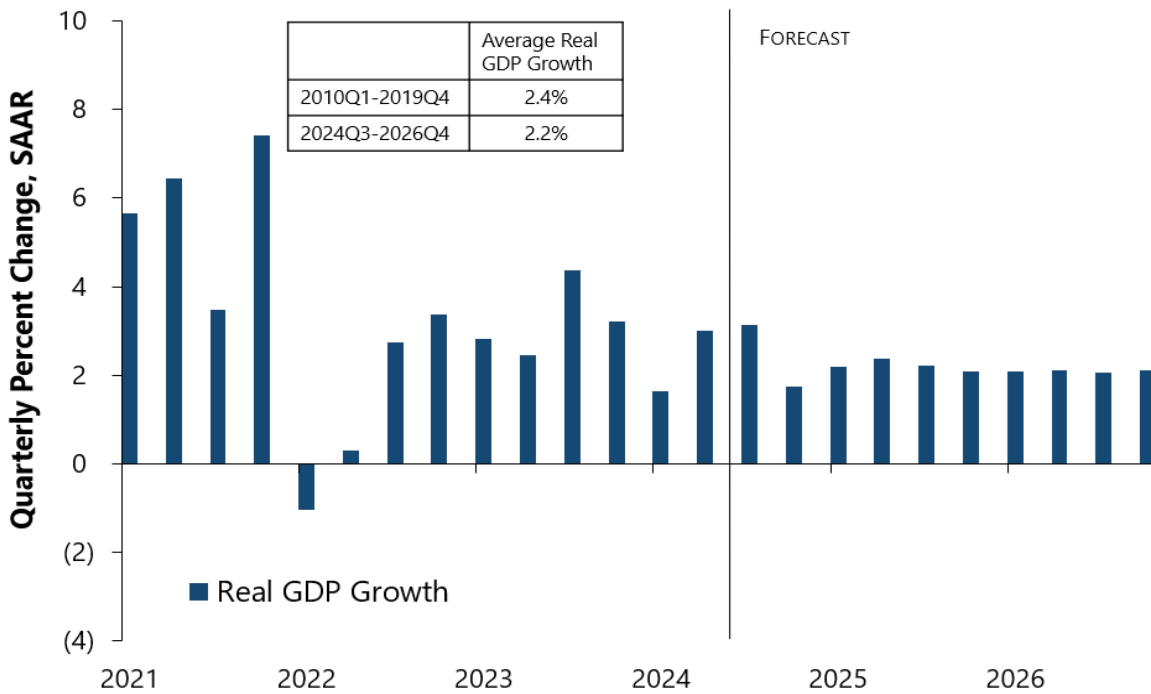
Economic Outlook

DOB's outlook on the U.S. economy halfway through FY 2025 reflects the strength in incoming data but also accounts for near-term risks including temporary disruptions caused by hurricanes and labor disputes, geopolitical risks, and policy uncertainties. While upward data revisions to the BEA's National Economic Accounts for the past five years put economic growth on a stronger trajectory, real U.S. Gross Domestic Product (GDP) growth is projected to decelerate from 2.8 percent in 2024 to 2.3 percent in 2025 as labor markets, consumer spending, and business investment moderate. At the same time, the U.S. unemployment rate is projected to rise modestly to 4.5 percent in 2025 from 4.1 percent in 2024 as economic growth moderates and employment growth slows.⁶

This economic outlook is brighter than initially expected at the beginning of the fiscal year. The Federal Reserve's shift toward less restrictive monetary policy is likely to energize household and business activities. National employment growth has slowed but is expected to remain at a healthy pace. The U.S. unemployment rate is expected to move upward somewhat as labor supply exceeds labor demand, while price inflation continues to decrease toward the 2.0 percent target rate set by the Federal Reserve. None of these factors would lead the economy to transition into a recession over the next fiscal year. In summary, the national economy is likely managing a soft landing. While there is no generally agreed upon definition of a soft landing, the term usually refers to an economic growth slowdown without an accompanying drastic increase in unemployment while inflation moderates.

⁶ Estimated and forecast values are based on the DOB forecast as of October 4th, 2024. DOB's U.S. economic forecast incorporates the third estimate of 2024 second-quarter GDP, August 2024 personal income and outlays estimates, the August 2024 CPI report, and the initial estimate of August 2024 employment. DOB's New York State forecast incorporates the second quarter of 2024 non-wage personal income and the first quarter of the quarterly Census of Employment and Wages (QCEW) data. In this document, CY refers to the calendar year and FY refers to the State fiscal year. Dates of figures relating to the State fiscal year are referenced with a FY prefix. CY prefix is used for national figures whenever it is necessary to avoid confusion.

The Expected Soft Landing is Unfolding



Source: Haver Analytics/BEA; DOB staff estimates.

Consistent with a cooling national labor market, the State’s employment growth is expected to decelerate to a growth rate of 1.3 percent in 2024 after a solid growth of 2.2 percent in 2023. The State economy completed its post-pandemic employment recovery, but it faces lack of solid population growth and relatively weaker global and national economic conditions.

Despite slowing employment, state wages are projected to improve in FY 2025, driven by strong growth in finance and insurance sector bonuses, especially if the strong performance of the sector in the first half of CY 2024 continues through the end of FY 2025.⁷ Robust bank revenue-generating activities, driven by strong equity market gains and expected continuation of Federal Reserve rate cuts, are projected to boost bonuses to a growth of 11.3 percent in FY 2025 —up from 4.1 percent in the previous fiscal year. State personal income is expected to grow by 4.7 percent in FY 2025, a slight slowdown from the 5.3 percent growth in FY 2024. This deceleration is mainly due to BEA’s benchmark revisions in non-wage personal income components, which resulted in higher values for the previous year.

⁷ See a recent report by the Office of the New York State Comptroller: “The Securities Industry in New York City” <https://www.osc.ny.gov/files/reports/pdf/report-15-2025.pdf>

MAJOR ECONOMIC INDICATORS			
	Calendar Year Growth (%)		
	CY 2023	CY 2024	CY 2025
	Actual	Estimated**	Forecast**
Real U.S. Gross Domestic Product (GDP)	2.9	2.8	2.3
Nonfarm Employment			
U.S.	2.3	1.6	0.9
New York State	2.2	1.3	0.8
U.S. Wages	5.4	6.5	4.1
U.S. Personal Income	5.9	5.7	4.0
U.S. Consumer Price Index (CPI)	4.1	2.9	2.2
U.S. Civilian Unemployment Rate	3.6	4.1	4.5
	State Fiscal Year Growth (%)		
	FY 2024	FY 2025	FY 2026
	Actual	Estimated**	Forecast**
Personal Income			
U.S.	5.8	5.3	3.9
New York State*	5.3	4.7	4.0
Wages			
U.S.	5.7	5.9	3.9
New York State	4.2	4.6	3.9
Nonfarm Employment			
U.S.	2.1	1.4	0.7
New York State	1.8	1.1	0.7

Note: * New York State personal income is constructed by using QCEW wages and BEA non-wage income.
 ** Estimated and forecast values are based on the DOB forecast as of October 4th, 2024.
 Source: Haver Analytics; Moody's Analytics; New York State Department of Labor; DOB staff estimates.

Real Output Growth in 2024 and Beyond

The U.S. economy posted impressive output growth in recent quarters. Economic growth had greater resilience than expected in the face of tight monetary policy and high interest rates. In addition, incoming high-frequency data indicate that real GDP is shaping up to post another nearly 3 percent gain in the third quarter of 2024 following 3.0 percent growth at an annualized rate in the second quarter. Looking ahead, U.S. economic growth is likely to remain above 2 percent.

Recent upward data revisions in National Income and Product Accounts also suggest the overall economy had more growth momentum than previously estimated. Real GDP growth in 2023 was 2.9 percent, a 0.4 percentage point upward revision. Data revisions based on more complete data sources showed there was stronger growth in consumption, residential investment, and business investment after previous three years than earlier estimates.

The continued strength in the U.S. economy mainly comes from solid consumer spending growth and business investment. Lower interest rates, especially in mortgage markets, could provide an additional boost to economic growth in the year ahead. While strong income and wealth effects have been supporting consumer spending, labor productivity gains and strengthened corporate profits also lay the foundation for sustained economic growth and investment.

U.S. wage and personal income data for the past four quarters have been revised up substantially. Thus, the personal saving rate has remained steady since 2023, helping to sustain consumer spending. For middle- and high-income households, excess savings built up during the pandemic continue to provide them with cash to spend, especially as their wealth rises. For lower-income households, credit card and subprime auto loan delinquency rates data indicate they are struggling financially, but by historical standards, household debt service burden remains light, and thus U.S. households are still willing to spend. More generally, households have been benefiting from the high interest rates on deposits and earning higher-than-usual interest income on their existing savings.

Although labor markets are cooling, monthly job gains remain at a solid pace that supports compensation growth. So far, concerns about rising consumer debt or credit delinquencies have not reached worrying levels. In addition, stock and house prices have increased to record highs, boosting household wealth. However, since equity markets appear to have already priced in the Federal Reserve's interest rate policy, DOB expects growth in stock prices to slow later in 2025, providing less support for household spending through a diminished wealth effect as households could feel more restrained next year in terms of their assets and available resources.

Even as employment growth has slowed, output growth remained strong. U.S. labor productivity has enjoyed renewed growth since 2023, which enabled the economy to produce more with the same inputs. Moreover, the post-pandemic surge in new business formation drove up innovation and productivity growth. At the same time, solid corporate profits growth of around 7 percent in the past two years as well as continuing labor shortages mean that businesses are more willing to make substantial investments in new technologies such as Artificial Intelligence (AI)-based tools.

While not all the business investments in new technologies have translated into observed increases in labor productivity to date, firms are continuing to drive these investments at a sustained pace as they are expected to yield future technological advances and future productivity growth. Thus, the expected better business performance and profits are likely to sustain higher employment and wage growth under a lower inflation environment.

DOB expects these factors will continue to support U.S. economic growth at or slightly above its trend rate of 2.2 percent over the next year. This economic outlook expects U.S. consumption growth will slow as labor markets continue cooling and the household wealth effect gradually diminishes. Corporate profits and business investment will soften accordingly. DOB expects real GDP growth to drop below its trend rate in the last quarter of 2024 partly due to temporary exogenous shocks such as hurricanes and labor disputes, and then stay just above its trend rate during 2025. On an annual average basis, DOB forecasts real GDP growth will slow to 2.3 percent in 2025 from 2.8 percent in 2024.⁸ This projection represents a notable upward revision to DOB's First Quarterly Update, 0.5 percentage point higher for 2024 and 0.4 percentage point higher for 2025.

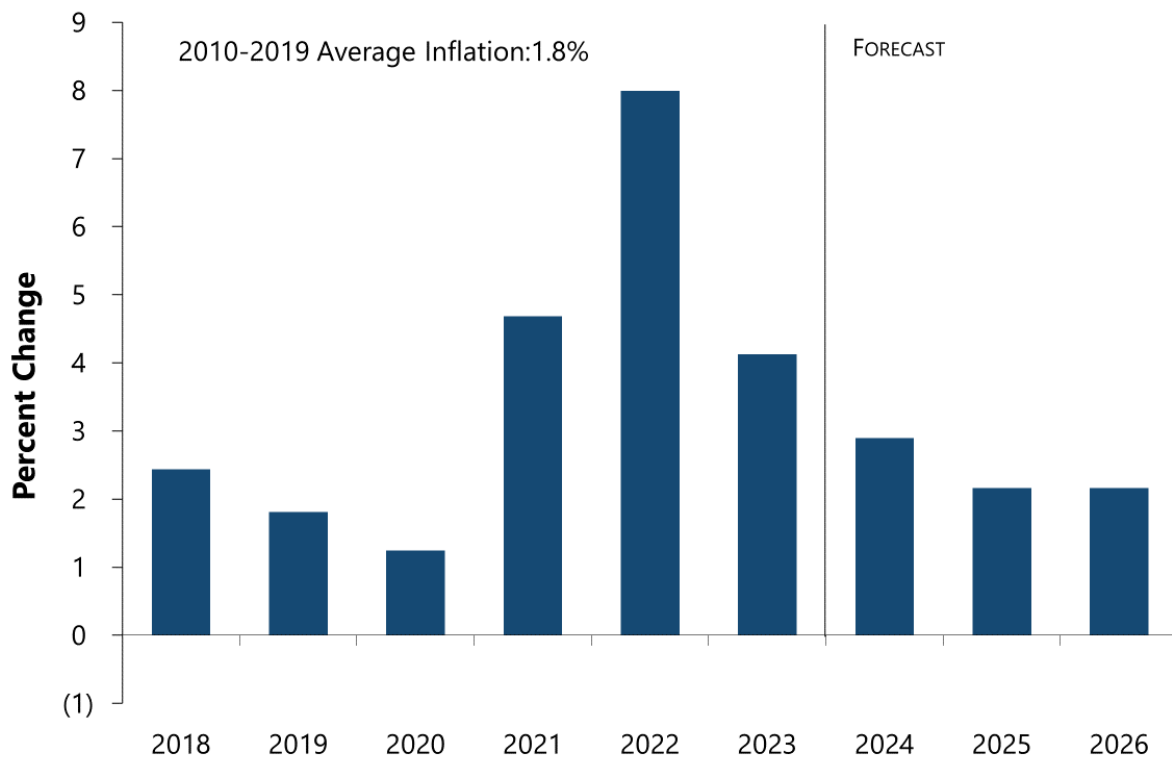
⁸ During this period DOB assumes monetary policy will be generally supportive of economic growth and labor markets. The Federal Reserve started rate cuts in September 2024 with a 50-basis-point reduction in the Federal Funds rate. DOB's forecast has incorporated an assumption of two more 25-basis-point cuts for the remainder of 2024 and a 25-basis-point cut at every other Federal Open Market Committee (FOMC) meeting until June 2026, in line with the trajectory reflected in the FOMC September projection materials. This means that the trajectory of the Federal Funds rate between 2024 and 2027 will be lower than anticipated in July.

Consumer Price Inflation

Consumer price inflation has fallen substantially from its peak in 2022 and further dropped during the third quarter of 2024. Year-over-year change in the headline CPI slowed to 2.4 percent as of September, marking the lowest rate since February 2021. The PCE deflator, the Federal Reserve’s preferred inflation measure, decelerated even faster to 2.2 percent as of August, very close to the 2 percent inflation target. CPI inflation projections are revised down by two-tenths of a percentage point from DOB’s First Quarterly Update to 2.9 percent for 2024 and 2.2 percent for 2025.

DOB expects the disinflation trend to continue but at a slower pace, with upside risks to energy prices caused by the escalation of geopolitical conflicts in the Middle East. Year-over-year change in the core CPI that excludes volatile energy and food prices is 3.3 percent as of September, about one percentage point above what prevailed before the pandemic. Inflation in services categories and shelter prices has been persistent and slow to fall.

Consumer Price Inflation Is Moderating



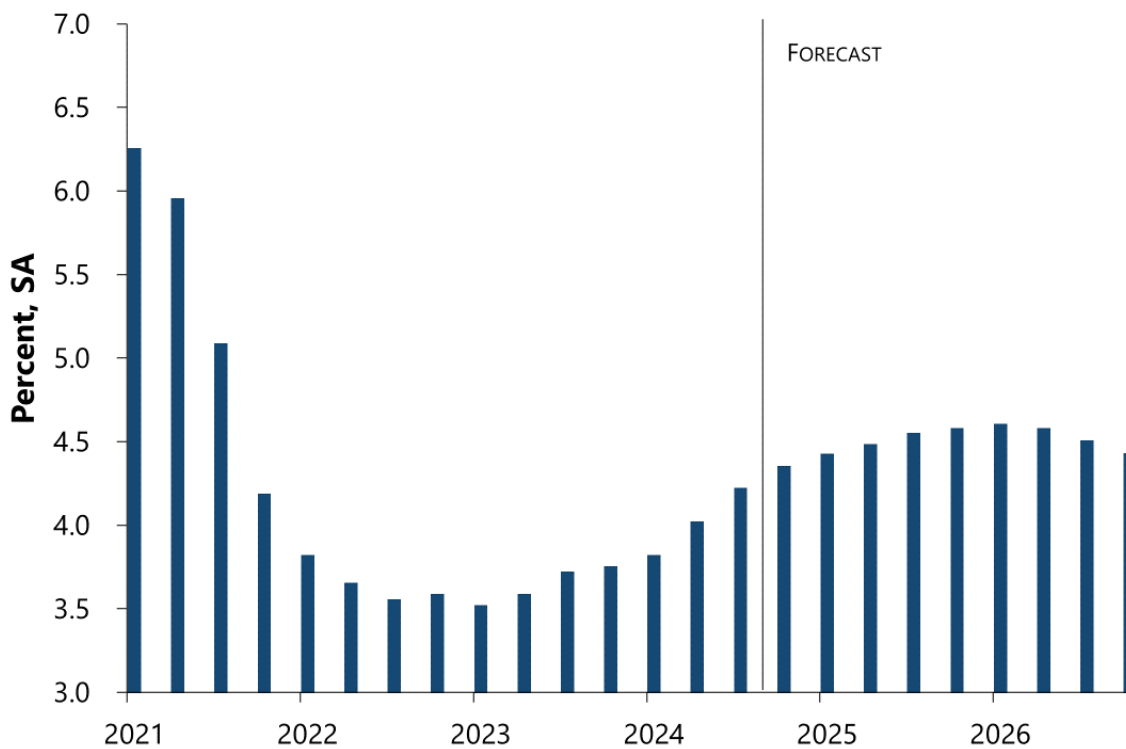
Source: Haver Analytics/BLS; DOB staff estimates.

National Employment Outlook in 2024 and Beyond

The U.S. labor market has cooled gradually throughout 2024. Nonfarm payrolls grew by 186 thousand per month on average in the third quarter of 2024, down from 267 thousand in the first quarter of the year. Still solid pace of employment growth is a sign of a gradually easing labor market which helps reduce concerns about an economic downturn, a scenario that would require the Federal Reserve to cut rates at a much more aggressive pace.

DOB expects payroll gains to moderate below 150 thousand per month on average in the coming months as labor demand and supply come into better balance. Total nonfarm employment growth is estimated to slow to 1.6 percent in 2024 and 0.9 percent in 2025 from 2.3 percent in 2023. In the meantime, the unemployment rate is projected to rise from the current level of 4.1 percent to 4.5 percent in 2026. This projection is based on the U.S. population projection that reflects the recent immigration surge and thus more people entering the labor force.

U.S. Unemployment Rate is Poised to Rise Before Stabilizing



Source: Haver Analytics/BLS; DOB staff estimates.

New York State Labor Market

New York State's labor market is expected to slow in 2024, slightly more than the national labor market. State employment is forecast to grow by 1.3 percent in 2024, down from the solid 2.2 percent growth recorded in 2023. The ongoing deceleration since the first quarter of 2022 is driven by labor shortages, elevated interest rates, and weakening global and national economic conditions. While the level of employment in the State surpassed its post-pandemic by April 2024, peer states like Florida, Texas, California, and New Jersey had already recovered their pandemic-related job losses by 2022. In most of these states, employment is growing in line with pre-pandemic trends. However, the trajectory of New York State's employment is not back to its pre-pandemic trend and employment growth is projected to slow further.

Higher rates of out-migration, driven by remote work and high housing costs, have worsened the trend of declining population in the State, further dampening employment growth. Although international migration is back to 2016 levels, offsetting some of the population loss that peaked in 2021, employment growth in many industries is likely to remain constrained. Recently available IRS data suggested net outmigration from the State seen after the pandemic may be receding from a pandemic-era peak. (New York saw a lower level of net outmigration in 2022 but has not returned to pre-pandemic levels.)⁹ State employment is projected to rise by 0.8 percent in CY 2025, slightly lower than the projected U.S. employment growth rate of 0.9 percent for that year.

The State's unemployment rate is projected to rise from 4.2 percent in 2023 to 4.3 percent in 2024, and further in 2025. Since 2023, the State unemployment rate has hovered around 4.3 percent before reaching 4.4 percent in August 2024. In September 2024, the State's unemployment rate remained at 4.4 percent, higher than the national rate of 4.1 percent. This divergence between the national and State unemployment rates was primarily due to the high rate in the City of New York which stood at 5.3 percent, compared to 3.7 percent for the rest of the state for that month. With the expected deceleration in employment growth, the unemployment rate is anticipated to peak at 4.6 percent in 2025 before declining in the years that follow.

⁹ DOB analysis of IRS data on Federal tax return filers shows that from 2021 to 2022, NY had a net loss of 224,781 individuals. This represents an improvement over the previous two years, but not a return to pre-pandemic levels.

U.S. and New York State Personal Income Growth

National Income Trends

Overall U.S. personal income is projected to grow by 5.7 percent in CY 2024 and 4.0 percent in CY 2025, following 5.9 percent growth in CY 2023. The income outlook suggests that consumer spending is likely to soften going forward but should remain strong enough to keep the U.S. economy in expansion.

U.S. wage growth in the first half of 2024 looks a lot stronger after the BEA's annual benchmark revisions.¹⁰ However, cooling job gains and decelerating hourly earnings growth indicate that wage growth has slowed since then. DOB estimates U.S. wages to grow at an annual average pace of 6.5 percent in CY 2024, higher than the 5.4 percent growth in CY 2023. With quarterly wage growth having slowed noticeably in the second half of 2024, the annual average growth rate for wages in CY 2025 is projected at only 4.1 percent.

Non-wage U.S. personal income components are also revised higher by the BEA's benchmark update. However, upward revisions to non-wage income components in 2023 data were relatively larger than in 2024 data. Therefore, most non-wage income components (particularly rental and interest income) are estimated to have annual average growth moderating in CY 2024. Taken together, wage and non-wage income components' near-term trajectories suggest moderate personal income growth is likely to continue in CY 2025.

New York State Income Trends

Alongside moderate U.S. personal income growth of 5.3 percent in FY 2025, New York State personal income is projected to grow by 4.7 percent during the same period, a slowdown from the 5.3 percent seen in FY 2024, largely due to a cooling labor market. State total wages in FY 2025 are estimated to grow by 4.6 percent, 0.4 percentage point higher than the 4.2 percent growth in FY 2024. This improvement is attributed to strong bonus growth, which has helped to offset the drag from weakening employment growth.

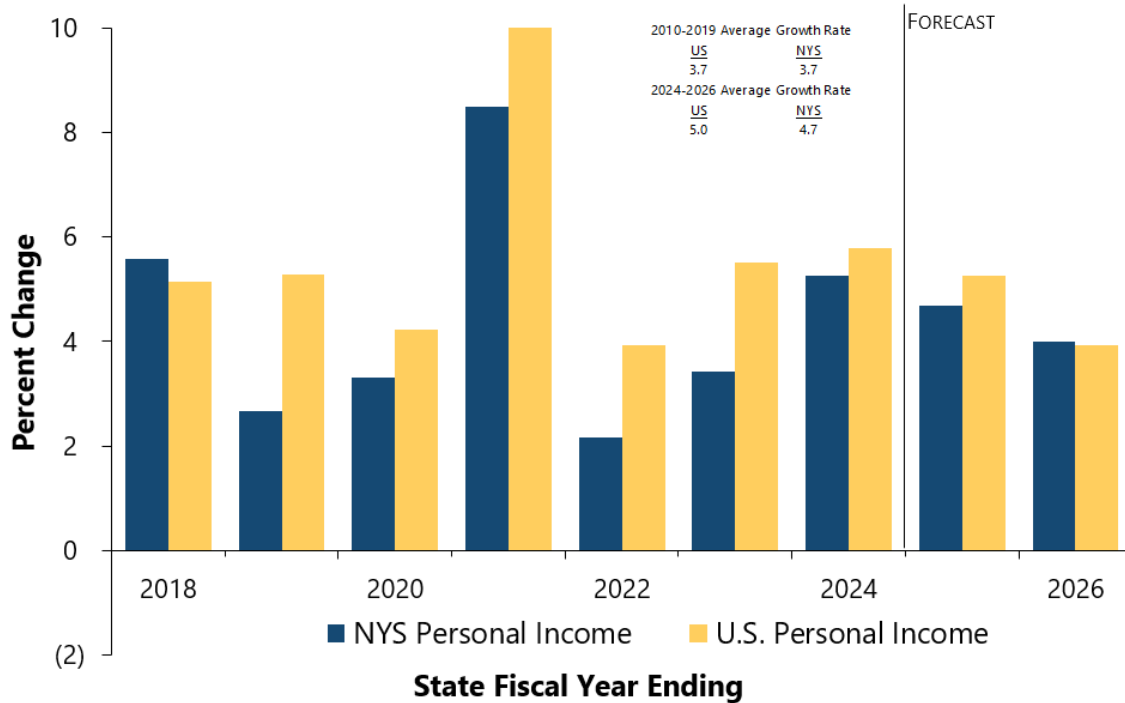
¹⁰ BEA's annual benchmark revision brought up U.S. wage growth from 5.6 percent to 10.3 percent at an annualized rate in the first quarter of 2024 and from 5.1 percent to 6.1 percent in the second quarter, resulting in over \$100 billion more wage income for the year.

New York State Personal Income and Components, Growth (%)			
	<u>FY 2024</u>	<u>FY 2025</u>	<u>FY 2026</u>
Personal Income*	5.3	4.7	4.0
Total Wages	4.2	4.6	3.9
Non-Bonus Wages	4.9	3.9	3.6
Total Employment	1.8	1.1	0.7
Non-Bonus Average Wages	3.0	2.8	2.9
Total Bonus	-0.6	9.7	5.3
Nonfinancial Bonuses	-5.9	7.7	5.2
Finance and Insurance Bonuses	4.1	11.3	5.4
Non-Wage Income	6.6	4.8	4.2

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

State non-wage personal income growth is expected to slow significantly from 6.6 percent in FY 2024 to 4.8 percent in FY 2025, primarily due to BEA’s benchmark revision, which revised up the previous year’s non-wage personal income significantly. Thus, the slowdown in non-wage personal income is anticipated to outweigh the gains in wages. As a result, overall state personal income is expected to be slower than the previous fiscal year.

U.S. and NYS Personal Income Growth



Source: NYS Department of Labor; Bureau of Economic Analysis (BEA), DOB staff estimates.

Finance and Insurance Sector Bonuses in FY 2025

Finance and insurance sector bonuses play a critical role in New York State's personal income and tax revenues. For FY 2025, these bonuses are expected to grow by 11.3 percent, marking a strong recovery from the challenges faced in FY 2024. In 2023, geopolitical conflicts, market volatility, inflation, and rising interest rates significantly slowed revenue-generating activities within the finance and insurance sector. Consequently, bonus growth for FY 2024 was limited to a modest growth of 4.1 percent.

With a better-than-anticipated economic outlook, a booming equity market, and expected rate cuts, New York Stock Exchange (NYSE) member firms saw revenue growth of 17.3 percent in the first half of 2024. This growth was primarily driven by a surge in bank activities, such as mergers and acquisitions, IPOs, and debt underwriting. The rebound in bank revenues is expected to lead to solid bonus growth and provide a tailwind for State wage and personal income growth.

Despite the promising outlook, several factors could dampen bonus growth. Interest rates remained elevated until this September and have continued to squeeze bank profits due to high funding costs, dampened loan demand, and weakened borrower repayment capacity. Additionally, as the U.S. election approaches, businesses may have shifted some deal-making activities to the first half of the year and may become more cautious in the second half due to uncertainties. This could potentially slow bonus growth in the latter half of the year. Ongoing global tensions also present a significant risk to financial markets. Any escalation could reduce deal volumes, further impacting bonus growth.

Risks to the Economic Outlook

DOB's baseline economic outlook reflects the strength in incoming data. Nonetheless, some risks and uncertainties could weigh on the resiliency of the U.S. economy including temporary distractions caused by natural disasters, ongoing labor disputes, geopolitical risks, and policy uncertainties. These downside risks are discussed briefly below.

- **Economic policy uncertainty:** Uncertainty in fiscal policies affecting the level of Federal spending and tax rates will increase until after the general election. A large degree of economic policy uncertainty will likely remain high at least until the expiring provisions of the 2017 Tax Cuts and Jobs Act are replaced or resolved. The outlook for longer-term fiscal and international trade policies throughout 2025 and beyond is also yet undetermined.
- **Ongoing labor disputes:** The presence of labor unions could support the overall economy by securing wages and better work environments for workers. However, labor disputes introduce potential disruptions to the nation's domestic and global supply chains, resulting in decreased productivity, declines in revenue, and overall economic uncertainty that are hard to quantify. DOB's baseline outlook accounted for some negative impacts from the ongoing Boeing strike and the delayed dock worker strike, but they still present downside risks to the outlook.

- **Geopolitical risks:** The escalating tensions in the Middle East introduce upward pressure on inflation with the risk of high oil prices. Additionally, extreme volatilities in the current Chinese stock market and weakness in the Euro Area economy, coupled with unknowns from the U.S. presidential election, could introduce more uncertainties in international trade, dollar exchange rates, and global financial markets.
- **Climate change and natural disasters:** With the surge in the frequency and intensity of natural disasters in recent years, the dual effect of hurricanes on the nation's economy becomes more prominent. The cost of damages and rebuilding, along with the spending supported by Federal disaster relief programs, contributes to the uncertainty of the impact of natural disasters such as Hurricanes Helene and Milton. The subsequent supply chain disruptions, revenue losses, insurance shortfalls, and shifts in household spending could have a larger impact on the U.S. economy than anticipated in DOB's baseline forecast.

New York State Economic Outlook Faces Unique Risks

While the State economy is faced with many of the same risks as the national economy, as home to the world's financial capital, New York has significantly greater exposure to monetary policy shifts and the volatility of financial markets. Some of these risks would create outside negative impacts on the State's economy.

- **Population decline:** Remote work coupled with high living costs poses ongoing risks of population loss and labor shortages.
- **Stock market volatility:** Uncertainties surrounding the presidential election and geopolitical tensions may cause higher-than-expected equity market volatility, which could trigger a broader wave of layoffs, sluggish bonuses and wage growth, and significantly lower taxable capital gains realizations than reflected in the current forecast.
- **Strong U.S. dollar:** A persistently strong currency might dampen job growth in sectors reliant on international tourism and exports.
- **Weakness in the commercial real estate sector:** The high interest-rate environment coupled with high office vacancy rates may cause rising delinquencies on commercial real estate loans and bring new challenges to the regional banking industry in New York.

There are also potential upside risks to this forecast that are unique to New York State. Recent policy initiatives to boost housing supply and those focused on investments in next-generation semiconductor research and production as well as Artificial Intelligence research have the potential to create a lasting impact on the State's economy.

STATE FINANCIAL PLAN MULTI-YEAR PROJECTIONS



Introduction

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

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

Receipts. To facilitate the receipts discussion, State and All Funds receipts reflect estimated tax receipts before distribution to various funds and accounts, including tax receipts dedicated to Capital Projects Funds (which fall outside the General Fund and State Operating Funds accounting perspectives) to provide a clearer picture of projected receipts, trends, and forecast assumptions, and avoid the distortions created by earmarking tax receipts for specific purposes.

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

The Budget development process includes a comprehensive evaluation of the State's multi-year operating forecast; however, estimates and projections in the later years of the Financial Plan are typically subject to more substantial revision than those in the current year and first "outyear." Accordingly, in terms of outyear projections, the first "outyear," FY 2026, is the most relevant from a planning perspective.

The following tables present the Financial Plan multi-year projections for the General Fund and State Operating Funds, as well as a reconciliation between State Operating Funds projections and General Fund budget gaps.



STATE FINANCIAL PLAN MULTI-YEAR PROJECTIONS

General Fund Projections

GENERAL FUND PROJECTIONS					
(millions of dollars)					
	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
RECEIPTS					
Taxes (After Debt Service)	91,927	102,488	103,677	99,494	111,089
Miscellaneous Receipts	4,878	4,683	4,112	2,569	2,233
Federal Receipts	2,250	3,645	0	0	0
Other Transfers	3,942	1,709	1,972	1,562	1,594
Total Receipts	102,997	112,525	109,761	103,625	114,916
DISBURSEMENTS					
Assistance and Grants	69,119	77,018	81,881	85,946	89,487
School Aid (SFY)	28,843	30,257	31,657	32,630	33,365
Medicaid	20,599	24,015	28,108	30,927	32,593
All Other	19,677	22,746	22,116	22,389	23,529
State Operations	12,300	13,826	14,904	15,888	16,326
Personal Service	9,997	11,009	11,498	12,360	12,757
Non-Personal Service	2,303	2,817	3,406	3,528	3,569
General State Charges	9,651	9,135	9,628	10,740	11,869
Transfers to Other Funds	9,047	9,365	8,650	7,424	7,694
Debt Service	239	276	299	327	333
Capital Projects	5,798	5,060	4,765	3,513	3,920
SUNY Operations	1,535	1,738	1,763	1,761	1,761
All Other	1,475	2,291	1,823	1,823	1,680
Total Disbursements	100,117	109,344	115,063	119,998	125,376
Use (Reservation) of Fund Balance:	(2,880)	(3,181)	4,283	10,182	3,383
Debt Management	(81)	576	860	0	0
Economic Uncertainties	(530)	(35)	500	0	0
Extraordinary Monetary Settlements	460	420	277	367	46
Labor Settlements/Agency Operations	(1,000)	(1,334)	0	0	0
Pandemic Assistance	245	0	0	0	0
Rainy Day Reserve	0	(1,500)	0	0	0
Timing of PTET/PIT Credits	221	(1,827)	2,646	13,018	300
Undesignated Fund Balance	(2,195)	519	0	(3,203)	3,037
BUDGET SURPLUS/(GAP) PROJECTIONS	0	0	(1,019)	(6,191)	(7,077)



STATE FINANCIAL PLAN MULTI-YEAR PROJECTIONS

State Operating Funds Projections

STATE OPERATING FUNDS PROJECTIONS (millions of dollars)					
	FY 2024 Actuals	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected
RECEIPTS					
Taxes	104,930	112,130	112,780	110,527	122,867
Miscellaneous Receipts/Federal Receipts	29,992	27,470	24,098	22,942	22,922
Total Receipts	134,922	139,600	136,878	133,469	145,789
DISBURSEMENTS					
Assistance and Grants	89,202	97,075	101,254	105,278	108,714
School Aid (School Year Basis)	34,484	35,889	36,883	37,698	38,489
DOH Medicaid	27,804	30,896	34,700	37,481	39,086
Transportation	5,237	5,144	5,329	5,326	5,328
STAR	1,608	1,575	1,547	1,520	1,447
Higher Education	3,122	3,400	3,429	3,477	3,527
Social Services	4,399	6,367	5,655	5,046	5,135
Mental Hygiene, excluding MHSF	5,278	6,128	6,576	7,154	7,322
All Other	7,270	7,676	7,135	7,576	8,380
State Operations	21,578	23,099	24,808	26,855	27,635
Personal Service	15,749	16,759	17,465	18,526	19,129
Non-Personal Service	5,829	6,340	7,343	8,329	8,506
General State Charges	10,696	10,391	10,902	12,039	13,191
Pension Contribution	3,734	2,624	2,605	3,066	3,554
Health Insurance	5,106	5,683	6,089	6,672	7,243
All Other	1,856	2,084	2,208	2,301	2,394
Debt Service	6,997	3,489	2,811	4,627	5,538
Total Disbursements	128,473	134,054	139,775	148,799	155,078
Net Other Financing Sources/(Uses)	(3,096)	(2,776)	(2,018)	(1,124)	(1,241)
RECONCILIATION TO GENERAL FUND GAP					
Designated Fund Balances:	(3,353)	(2,770)	3,896	10,263	3,453
General Fund	(2,880)	(3,181)	4,283	10,182	3,383
Special Revenue Funds	(528)	413	(384)	97	88
Debt Service Funds	55	(2)	(3)	(16)	(18)
GENERAL FUND BUDGET SURPLUS/(GAP)	0	0	(1,019)	(6,191)	(7,077)



Receipts

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

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

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

General Fund tax receipts are affected by the deposit of dedicated taxes in other funds for debt service and the STAR program. Changes in debt service on State-supported revenue bonds affect General Fund tax receipts. The State utilizes bonding programs where tax receipts are deposited into dedicated Debt Service Funds (outside the General Fund) and used to make debt service payments. After satisfying debt service requirements for these bonding programs, the balance is transferred to the General Fund. Accordingly, certain tables in the following section display General Fund tax receipts that exclude amounts transferred to the General Fund in excess of amounts needed for certain debt service obligations (e.g., PIT receipts in excess of the amount transferred for debt service on revenue bonds).



STATE FINANCIAL PLAN MULTI-YEAR PROJECTIONS

Overview of the Receipts Forecast

All Funds receipts in FY 2025 are projected to total \$238.8 billion, a 1.9 percent (\$4.4 billion) increase from FY 2024 results. FY 2025 State tax receipts, excluding PTET, are projected to increase \$5.1 billion (4.8 percent) from FY 2024 results. A summary of the annual changes of each tax category is provided below with the narrative that follows focused on State/All Funds receipts.

ALL FUNDS RECEIPTS (millions of dollars)									
	<u>FY 2024 Actuals</u>	<u>FY 2025 Projected</u>	<u>Change</u>	<u>FY 2026 Projected</u>	<u>Change</u>	<u>FY 2027 Projected</u>	<u>Change</u>	<u>FY 2028 Projected</u>	<u>Change</u>
Personal Income Tax	53,839	59,545	10.6%	61,668	3.6%	73,182	18.7%	83,952	14.7%
Consumption/Use Taxes	21,865	22,443	2.6%	22,988	2.4%	23,606	2.7%	24,122	2.2%
Business Taxes	27,695	29,074	5.0%	26,891	-7.5%	12,352	-54.1%	13,220	7.0%
Other Taxes	3,048	2,551	-16.3%	2,696	5.7%	2,847	5.6%	3,029	6.4%
Total State Taxes	106,447	113,613	6.7%	114,243	0.6%	111,987	-2.0%	124,323	11.0%
Net PTET/PIT Receipts ¹	221	(1,827)	-926.7%	2,646	244.8%	13,018	392.0%	300	-97.7%
Total State Taxes, excluding PTET	106,668	111,786	4.8%	116,889	4.6%	125,005	6.9%	124,623	-0.3%
Miscellaneous Receipts	33,755	31,489	-6.7%	33,617	6.8%	34,336	2.1%	33,351	-2.9%
Federal Receipts	94,276	93,726	-0.6%	88,207	-5.9%	88,593	0.4%	89,443	1.0%
Total All Funds Receipts	234,478	238,828	1.9%	236,067	-1.2%	234,916	-0.5%	247,117	5.2%

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



Personal Income Tax

FY 2025 PIT receipts are estimated to increase from FY 2024, reflecting increases in withholding, estimated payments, and delinquencies, partially offset by modest growth in total refunds and a decrease in final returns. PIT receipts are expected to be heavily influenced by PTET¹¹, an elective tax paid by NYS partnerships and S-corporations for which a corresponding PIT credit may be received. Despite being revenue neutral to the overall Financial Plan across all fiscal years, it is expected that the PTET will have a significant negative impact on PIT collections for as long as the Federal limit on SALT deductions remains in effect. Net PIT collections over this period will be suppressed by reduced estimated payments and elevated refunds, with cumulative impacts equal to total PTET liability.

PERSONAL INCOME TAX									
(millions of dollars)									
	FY 2024	FY 2025		FY 2026		FY 2027		FY 2028	
	Actuals	Projected	Change	Projected	Change	Projected	Change	Projected	Change
STATE/ALL FUNDS (Excl. PTET)¹	68,015	73,236	7.7%	77,291	5.5%	84,420	9.2%	84,252	-0.2%
PTET/PIT Credits	14,176	13,691	-3.4%	15,623	14.1%	11,238	-28.1%	300	-97.3%
STATE/ALL FUNDS	53,839	59,545	10.6%	61,668	3.6%	73,182	18.7%	83,952	14.7%
Gross Collections	70,999	77,189	8.7%	80,776	4.6%	93,486	15.7%	99,439	6.4%
Refunds (Incl. State/City Offset)	(17,160)	(17,644)	-2.8%	(19,108)	-8.3%	(20,304)	-6.3%	(15,487)	23.7%
GENERAL FUND²	25,312	28,197	11.4%	29,288	3.9%	35,071	19.7%	40,529	15.6%
Gross Collections	70,999	77,189	8.7%	80,776	4.6%	93,486	15.7%	99,439	6.4%
Refunds (Incl. State/City Offset)	(17,160)	(17,644)	-2.8%	(19,108)	-8.3%	(20,304)	-6.3%	(15,487)	23.7%
STAR	(1,608)	(1,575)	2.1%	(1,547)	1.8%	(1,520)	1.7%	(1,447)	4.8%
RBTF	(26,919)	(29,773)	-10.6%	(30,833)	-3.6%	(36,591)	-18.7%	(41,976)	-14.7%

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

²Excludes Transfers.

¹¹ Beginning in FY 2022, the PTET program began affecting reported tax collections. The operation of the PTET program is described under the heading, "PTET Financial Plan Impact" in the General Fund section herein.



STATE FINANCIAL PLAN MULTI-YEAR PROJECTIONS

The following table summarizes, by component, actual PIT receipts for FY 2024 and forecast amounts through FY 2028.

ALL FUNDS PERSONAL INCOME TAX FISCAL YEAR COLLECTION COMPONENTS					
(millions of dollars)					
	FY 2024 Actuals	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected
Receipts					
Withholding	54,699	58,736	61,333	64,237	66,648
Estimated Payments	10,779	12,907	13,653	23,059	26,350
Current Year	6,331	8,067	8,531	16,988	18,288
Prior Year ¹	4,448	4,840	5,122	6,071	8,062
Final Returns	3,650	3,631	3,821	4,167	4,362
Current Year	405	400	419	439	459
Prior Year ¹	3,245	3,231	3,402	3,728	3,903
Delinquent	1,871	1,915	1,969	2,023	2,079
Gross Receipts	70,999	77,189	80,776	93,486	99,439
Refunds					
Prior Year ¹	10,011	10,434	11,500	12,347	8,129
Previous Year	1,879	1,776	1,815	1,850	1,085
Current Year ¹	3,196	3,000	3,000	3,000	3,000
Advanced Credit Payment	821	1,002	1,162	1,338	1,482
State/City Offset ^{1,2}	1,253	1,432	1,631	1,769	1,791
Total Refunds	17,160	17,644	19,108	20,304	15,487
Net Receipts³	53,839	59,545	61,668	73,182	83,952
PTET/PIT Credits	14,176	13,691	15,623	11,238	300
Net Receipts, Excluding PTET⁴	68,015	73,236	77,291	84,420	84,252
¹ These components, collectively, are known as the "settlement" on the prior year's tax liability. ² The State/city offset corrects the distribution of tax payments between the State, City of New York, Yonkers, and the Metropolitan Commuter Transportation Mobility Tax. ³ Net Receipts represents actual (unadjusted) PIT receipts. ⁴ Net Receipts, Excluding PTET, presents PIT receipts increased by the estimated cost of PTET credit realization.					



STATE FINANCIAL PLAN MULTI-YEAR PROJECTIONS

FY 2025 withholding is estimated to increase compared to the prior year, reflecting moderate growth in both bonus and non-bonus wages. Current estimated payments for tax year 2024 and extension payments (i.e., prior year estimated) for tax year 2023 are both expected to increase. The growth in extensions - despite an estimated decrease in tax year 2023 non-wage income - reflects a disproportionately steep decline in FY 2024 (tax year 2023) current estimated payments relative to liability and the need to “catch up” through settlement payments coupled with a decrease in PTET credits relative to tax year 2022. The projected growth in FY 2025 current estimated payments is consistent with an increase in tax year 2024 non-wage income. Delinquent collections are projected to increase as well, while final return payments are projected to decrease slightly.

Total refunds in FY 2025 are projected to increase, driven by increases in refunds for tax year 2023 (prior year refunds), advanced credit payments (generally STAR credits), and the State/city offset. These increases are partially offset by a scheduled decrease in the administrative refund cap (current year refunds) and refunds for tax years previous to 2023. The FY 2025 prior year refunds estimate includes the influence of the one-time supplemental Empire State Child Credit payments effectuated by FY 2025 Enacted Budget legislation.

FY 2026 PIT receipts are projected to increase due to growth in withholding, total estimated payments, final returns, and delinquencies, partially offset by an increase in projected total refunds. The increase in FY 2026 total refunds is primarily driven by refunds for tax year 2024 (prior year refunds), which are expected to produce moderate underlying growth coupled with the contrasting influences of an increase in PTET-related refunds and expiration of the one-time Empire State Child Credit payments.

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

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



Consumption/Use Taxes

CONSUMPTION/USE TAXES									
(millions of dollars)									
	FY 2024	FY 2025		FY 2026		FY 2027		FY 2028	
	Actuals	Projected	Change	Projected	Change	Projected	Change	Projected	Change
STATE/ALL FUNDS	21,865	22,443	2.6%	22,988	2.4%	23,606	2.7%	24,122	2.2%
Sales Tax	19,903	20,371	2.4%	20,863	2.4%	21,418	2.7%	21,939	2.4%
Cigarette and Tobacco Taxes	842	829	-1.5%	793	-4.3%	759	-4.3%	728	-4.1%
Vapor Excise Tax	24	21	-12.5%	21	0.0%	21	0.0%	21	0.0%
Motor Fuel Tax	487	484	-0.6%	484	0.0%	480	-0.8%	476	-0.8%
Highway Use Tax	139	140	0.7%	141	0.7%	142	0.7%	144	1.4%
Alcoholic Beverage Taxes	275	276	0.4%	278	0.7%	279	0.4%	280	0.4%
Opioid Excise Tax	22	20	-9.1%	20	0.0%	20	0.0%	20	0.0%
Medical Cannabis Excise Tax	9	5	-44.4%	4	-20.0%	4	0.0%	4	0.0%
Adult Use Cannabis Tax	33	158	378.8%	245	55.1%	339	38.4%	363	7.1%
Auto Rental Tax ¹	131	137	4.6%	137	0.0%	142	3.6%	145	2.1%
Peer to Peer Car Sharing Tax	0	2	0.0%	2	0.0%	2	0.0%	2	0.0%
GENERAL FUND²	9,872	10,091	2.2%	10,314	2.2%	10,567	2.5%	10,804	2.2%
Sales Tax	9,315	9,534	2.4%	9,764	2.4%	10,024	2.7%	10,267	2.4%
Cigarette and Tobacco Taxes	260	259	-0.4%	250	-3.5%	242	-3.2%	235	-2.9%
Alcoholic Beverage Taxes	275	276	0.4%	278	0.7%	279	0.4%	280	0.4%
Opioid Excise Tax	22	20	-9.1%	20	0.0%	20	0.0%	20	0.0%
Peer to Peer Car Sharing Tax	0	2	0.0%	2	0.0%	2	0.0%	2	0.0%

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

All Funds consumption/use tax receipts for FY 2025 are estimated to increase from FY 2024 results. Sales tax receipts are estimated to increase due to moderate growth in taxable consumption, particularly in the services sector. Cigarette and tobacco tax receipts are estimated to decrease reflecting a continuing trend of declining consumption. Motor fuel tax receipts are estimated to experience a minor decrease, partially attributable to an increase in refunds, as consumption remains relatively flat year-over-year. Opioid excise tax receipts are expected to moderately decline, reflecting the continued long-term decline in opioid consumption, as well as the market’s shift toward prescribing opioids in the lower wholesale acquisition cost tier, which has a reduced tax rate. Medical cannabis tax receipts are estimated to decline by more than 40 percent due to the partial year impact of the FY 2025 Enacted Budget legislation that reduced the excise tax rate from 7 percent to 3.15 percent effective June 1, 2024. Remaining revenues will now be distributed evenly between the manufacturing and dispensing counties and the previous allocation/distribution of revenues to the NYS Cannabis Revenue Fund, the Division of Criminal Justice Services (DCJS) and the Office of Addiction Services and Supports (OASAS) will cease. Adult-use cannabis taxes are projected to significantly increase as the State’s cannabis market expands during the second full year of receipts. The cannabis revenue estimate is unaffected by the FY 2025 Enacted Budget legislation that repealed and replaced the wholesale THC potency



STATE FINANCIAL PLAN MULTI-YEAR PROJECTIONS

tax with a wholesale excise tax rate of 9 percent effective June 1, 2024 (the existing State and local retail excise tax rates remain unchanged at 9 and 4 percent, respectively). Auto rental tax receipts are estimated to increase as business travel rebounds to pre-pandemic levels.

General Fund consumption/use tax receipts for FY 2025 are projected to increase largely due to the previously noted All Funds sales tax receipts trend.

FY 2026 consumption/use tax receipts are projected to increase, primarily due to a small projected increase in sales tax receipts. Several consumption/use tax receipts are projected to experience flat year-over-year growth, including auto rental, motor fuel, and vapor tax, or marginal growth, as is the case with highway use tax and alcoholic beverage taxes. Adult-use cannabis taxes are projected to significantly increase as the cannabis market continues to evolve and mature. However, the increases above are partially offset by a continued decline in taxable cigarette consumption and a further reduction in medical cannabis excise tax receipts due to the full-year impact of the lower excise tax rate.

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



Business Taxes

BUSINESS TAXES (millions of dollars)									
	FY 2024	FY 2025		FY 2026		FY 2027		FY 2028	
	Actuals	Projected	Change	Projected	Change	Projected	Change	Projected	Change
STATE/ALL FUNDS (Excl. PTET)¹	13,739	13,556	-1.3%	13,914	2.6%	14,133	1.6%	13,220	-6.5%
Pass-Through-Entity Tax	(13,956)	(15,518)	-11.2%	(12,977)	16.4%	1,781	113.7%	0	-100.0%
STATE/ALL FUNDS	27,695	29,074	5.0%	26,891	-7.5%	12,352	-54.1%	13,220	7.0%
Corporate Franchise Tax	9,262	8,923	-3.7%	9,201	3.1%	9,406	2.2%	8,375	-11.0%
Corporation and Utilities Tax	554	593	7.0%	591	-0.3%	596	0.8%	592	-0.7%
Insurance Tax	2,813	2,879	2.3%	2,999	4.2%	3,121	4.1%	3,251	4.2%
Bank Tax	1	106	10500.0%	106	0.0%	0	-100.0%	0	0.0%
Pass-Through-Entity Tax	13,956	15,518	11.2%	12,977	-16.4%	(1,781)	-113.7%	0	100.0%
Petroleum Business Tax	1,109	1,055	-4.9%	1,017	-3.6%	1,010	-0.7%	1,002	-0.8%
GENERAL FUND²	17,425	17,963	3.1%	17,019	-5.3%	9,778	-42.5%	9,889	1.1%
Corporate Franchise Tax	7,525	7,086	-5.8%	7,308	3.1%	7,423	1.6%	6,532	-12.0%
Corporation and Utilities Tax	401	458	14.2%	457	-0.2%	461	0.9%	458	-0.7%
Insurance Tax	2,521	2,570	1.9%	2,676	4.1%	2,784	4.0%	2,899	4.1%
Bank Tax	0	90	0.0%	90	0.0%	0	-100.0%	0	0.0%
Pass-Through-Entity Tax	6,978	7,759	11.2%	6,488	-16.4%	(890)	-113.7%	0	100.0%
Petroleum Business Tax	0	0	0.0%	0	0.0%	0	0.0%	0	0.0%

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

CFT receipts are estimated to decrease modestly in FY 2025, primarily reflecting an increase in refunds. FY 2024 refund levels were at their lowest amount since FY 2015 and are expected to return to historical levels. The estimated increase in refunds is partially offset by an estimated slight increase in gross receipts and modest increase in audit receipts.

Corporation and Utilities Tax (CUT) receipts for FY 2025 are estimated to increase significantly over the prior fiscal year after FY 2024 was significantly impacted by the COVID-19 Utility Debt Relief Tax Credit, which resulted in lower gross receipts from the utility sector. Gross receipts from the telecommunication sector are estimated to decline as compared to FY 2024 levels. Audit receipts are estimated to decrease from FY 2024 levels while refunds are estimated to increase.

Insurance tax receipts for FY 2025 are estimated to increase modestly due to projected increases in insurance tax premiums driving gross receipts, following two years of significant growth. Audits are expected to decrease while refunds are expected to increase slightly as compared to FY 2024.

PTET collections for FY 2025 are estimated to increase due to higher tax year 2024 estimated payments. As noted, DOB expects PTET will be revenue-neutral for the State; however, PTET will not be revenue-neutral within each fiscal year as PTET payments are generally received in the fiscal year prior to PIT credit claims.



STATE FINANCIAL PLAN MULTI-YEAR PROJECTIONS

Receipts from the repealed bank tax (all from prior liability periods) in FY 2025 are estimated to increase significantly due to an expectation of higher audit receipts. Petroleum Business Tax (PBT) receipts are estimated to decrease from FY 2024 results, primarily due to two successive rate index decreases, as the net impact of a 5 percent decrease in the PBT rate index effective January 1, 2024 is compounded by another 5 percent decline effective January 1, 2025.

Business tax receipts for FY 2026 are projected to decrease primarily due to PTET. This decrease in PTET receipts is the result of the scheduled expiration of the SALT deduction cap after tax year 2025 under current Federal law. CUT and PBT receipts are also projected to decrease, with an increase in CFT and insurance tax receipts partially offsetting the overall business tax receipts decrease. The increase in CFT receipts is driven by an increase in gross receipts; however, the decline in PBT receipts can be largely attributed to the January 1, 2025 PBT rate index decrease, coupled with a small decrease in estimated gasoline consumption. Bank tax receipts are projected to show no growth as compared to FY 2025.

Business tax receipts for FY 2027 are projected to increase in CFT, CUT and insurance tax, while PTET and PBT are projected to decline. CFT receipts are projected to show the largest increase due to a projected increase in gross receipts. FY 2027 represents the last year of projected PTET receipts due to the scheduled expiration of the SALT deduction cap previously described and is comprised primarily of refunds, partially offset by final return payments.

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



STATE FINANCIAL PLAN MULTI-YEAR PROJECTIONS

Other Taxes

OTHER TAXES (millions of dollars)									
	<u>FY 2024</u> <u>Actuals</u>	<u>FY 2025</u> <u>Projected</u>	<u>Change</u>	<u>FY 2026</u> <u>Projected</u>	<u>Change</u>	<u>FY 2027</u> <u>Projected</u>	<u>Change</u>	<u>FY 2028</u> <u>Projected</u>	<u>Change</u>
STATE/ALL FUNDS	3,048	2,551	-16.3%	2,696	5.7%	2,847	5.6%	3,029	6.4%
Estate Tax	1,856	1,375	-25.9%	1,438	4.6%	1,503	4.5%	1,568	4.3%
Real Estate Transfer Tax	1,165	1,147	-1.5%	1,230	7.2%	1,331	8.2%	1,448	8.8%
Employer Compensation Expense Program	14	15	7.1%	15	0.0%	0	-100.0%	0	0.0%
Pari-Mutuel Taxes	12	12	0.0%	12	0.0%	12	0.0%	12	0.0%
All Other Taxes	1	2	100.0%	1	-50.0%	1	0.0%	1	0.0%
GENERAL FUND¹	1,876	1,397	-25.5%	1,458	4.4%	1,516	4.0%	1,581	4.3%
Estate Tax	1,856	1,375	-25.9%	1,438	4.6%	1,503	4.5%	1,568	4.3%
Employer Compensation Expense Program	7	8	14.3%	7	-12.5%	0	-100.0%	0	0.0%
Pari-Mutuel Taxes	12	12	0.0%	12	0.0%	12	0.0%	12	0.0%
All Other Taxes	1	2	100.0%	1	-50.0%	1	0.0%	1	0.0%

¹Excludes Transfers.

FY 2025 other tax receipts are projected to decrease from FY 2024, primarily due to an expected return to a more typical amount of super-large payments and collections from the estate tax. Also, real estate transfer tax receipts are projected to decrease slightly as collections to-date have trended similarly to the prior year, combined with additional uncertainty related to the potential impacts of the presidential election outcome on the real estate market.

Other tax receipts in the outyears are projected to increase, largely due to increases in both estate tax and real estate transfer tax receipts, reflecting projected growth in household net worth, housing starts, housing prices and bonuses, as well as projected declines in mortgage rates.



Miscellaneous Receipts

MISCELLANEOUS RECEIPTS (millions of dollars)									
	FY 2024 Actuals	FY 2025 Projected	Change	FY 2026 Projected	Change	FY 2027 Projected	Change	FY 2028 Projected	Change
ALL FUNDS	33,755	31,489	-6.7%	33,617	6.8%	34,336	2.1%	33,351	-2.9%
General Fund	4,878	4,683	-4.0%	4,112	-12.2%	2,569	-37.5%	2,233	-13.1%
Special Revenue Funds	23,430	19,416	-17.1%	19,716	1.5%	20,087	1.9%	20,393	1.5%
Capital Projects Funds	4,941	6,923	40.1%	9,382	35.5%	11,253	19.9%	10,282	-8.6%
Debt Service Funds	506	467	-7.7%	407	-12.8%	427	4.9%	443	3.7%

General Fund miscellaneous receipts in FY 2025 are estimated to decrease from FY 2024 results, largely due to abandoned property and other transactions.

All Funds miscellaneous receipts in FY 2025 are estimated to decrease from FY 2024 results, driven by the conservative estimation of non-General Fund revenues and the reduction of General Fund receipts, partially offset by the projected growth of bond proceeds receipts, primarily due to the increase in bond-eligible capital spending in FY 2025 and the increased use of PAYGO capital resources, primarily from General Fund transfers, in FY 2024. In addition, the aggregate receipts projections (i.e., the sum of all projected receipts by individual agencies) in State Special Revenue Funds are adjusted downward to reflect aggregate trends and patterns observed between estimated and actual results over time.

All Funds miscellaneous receipts in FY 2026 are projected to increase from FY 2025 estimates, driven by bond proceed income due to higher projected bond-eligible capital spending and decreased use of PAYGO capital resources, primarily from General Fund transfers, partly offset by a projected decline in investment-income.

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



Federal Receipts

FEDERAL RECEIPTS (millions of dollars)									
	<u>FY 2024</u> <u>Actuals</u>	<u>FY 2025</u> <u>Projected</u>	<u>Change</u>	<u>FY 2026</u> <u>Projected</u>	<u>Change</u>	<u>FY 2027</u> <u>Projected</u>	<u>Change</u>	<u>FY 2028</u> <u>Projected</u>	<u>Change</u>
ALL FUNDS	94,276	93,726	-0.6%	88,207	-5.9%	88,593	0.4%	89,443	1.0%
General Fund	2,250	3,645	62.0%	0	-100.0%	0	0.0%	0	0.0%
Special Revenue Funds	89,222	86,816	-2.7%	84,481	-2.7%	85,055	0.7%	85,896	1.0%
Capital Projects Funds	2,744	3,203	16.7%	3,668	14.5%	3,485	-5.0%	3,502	0.5%
Debt Service Funds	60	62	3.3%	58	-6.5%	53	-8.6%	45	-15.1%

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

The changes in Federal receipts projections correspond with expected changes in Federal spending across the Financial Plan period, which include increases to Medicaid, Public Health, and Transportation, partially offset by declines in Federal pandemic assistance such as the expiration of COVID-19 eFMAP and ERAP, and the wind-down of other various pandemic assistance including childcare, housing, infrastructure, and other purposes. In addition, Federal receipts reflect an increase in the final use of Federal ARP funds, including ESSER funds, in FY 2025 consistent with Federal treasury rules.

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



Disbursements

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



STATE FINANCIAL PLAN MULTI-YEAR PROJECTIONS

Assistance and Grants

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

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

FORECAST FOR SELECTED PROGRAM MEASURES AFFECTING OPERATING ACTIVITIES					
(millions of dollars)					
	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	Actuals ¹	Projected	Projected	Projected	Projected
HEALTH CARE					
Medicaid - Individuals Covered	7,334,921	7,043,800	7,064,151	7,090,948	7,101,546
Essential Plan - Individuals Covered	1,266,722	1,443,169	1,436,052	1,457,672	1,479,674
Child Health Plus - Individuals Covered	493,206	589,755	601,550	613,580	625,580
State Takeover of County/NYC Costs ²	\$6,451	\$7,400	\$8,258	\$9,026	\$9,712
CY 2005 Local Medicaid Cap	\$4,620	\$5,386	\$6,062	\$6,647	\$7,151
FY 2013 Local Takeover Costs	\$1,831	\$2,014	\$2,196	\$2,379	\$2,561
EDUCATION					
School Aid (School Year-Basis Funding) ³	\$34,484	\$35,889	\$36,883	\$37,698	\$38,489
HIGHER EDUCATION					
Public Higher Education Enrollment (FTEs)	475,772	478,308	TBD	TBD	TBD
Tuition Assistance Program (FTEs)	213,000	261,000	TBD	TBD	TBD
PUBLIC ASSISTANCE					
Family Assistance Program (Families)	183,735	202,592	205,120	204,330	203,804
Safety Net Program (Families)	126,431	141,181	142,791	142,471	142,366
Safety Net Program (Singles)	275,460	319,688	340,242	349,947	360,185
MENTAL HYGIENE					
OMH Community Beds	49,742	51,943	54,420	55,110	55,560
OPWDD Community Beds ⁴	44,003	44,375	44,816	45,332	45,932
OASAS Community Beds	13,553	13,841	14,022	14,202	14,252
Total	107,298	110,159	113,258	114,644	115,744
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 SY 2024 does not reflect a significant amount of federal ARP Act funding for school districts that was distributed over multiple school years, including prekindergarten expansion grants initially supported by this funding that appear on the School Aid run. These prekindergarten expansion grants will be State-funded beginning in SY 2025 and are included in the table for SY 2025 and after. ⁴ OPWDD Community Beds actuals and estimates now include self-directed rental subsidies (SDRS).					



Education

School Aid

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

School Year (July 1 – June 30)

The Financial Plan includes \$35.9 billion for School Aid in SY 2025, representing an annual increase of approximately \$1.4 billion (4.1 percent), inclusive of the State’s full takeover of funding for prekindergarten expansion grants previously supported with Federal ARP funds. Excluding the State funds needed to support this takeover, the School Aid increase for SY 2025 totals \$1.3 billion (3.8 percent) and includes a \$934 million (3.9 percent) increase in Foundation Aid. The Foundation Aid increase is driven largely by the formula's inflation factor, which the Enacted Budget sets at 2.8 percent for SY 2025. School Aid growth also fully funds the projected \$366 million increase under current law for expense-based reimbursement programs such as Transportation Aid and Boards of Cooperative Educational Services (BOCES) Aid.

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

SCHOOL AID - SCHOOL YEAR BASIS (JULY 1 - JUNE 30) ¹									
(millions of dollars)									
	SY 2024	SY 2025	Change	SY 2026	Change	SY 2027	Change	SY 2028	Change
Total	34,484	35,889	1,405	36,883	994	37,698	815	38,489	791
			4.1%		2.8%		2.2%		2.1%

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



STATE FINANCIAL PLAN MULTI-YEAR PROJECTIONS

State Fiscal Year School Aid

The State finances School Aid from the General Fund, commercial gaming receipts, cannabis sales, mobile sports wagering receipts, and Lottery Fund receipts, including revenues from Video Lottery Terminals (VLTs). Commercial gaming, lottery, mobile sports wagering, and cannabis receipts are accounted for and disbursed from dedicated accounts. The amount of School Aid spending financed by Lottery and VLT Aid is expected to increase in FY 2025 due to higher than anticipated revenue collections in FY 2024. Additionally, the amount of School Aid spending financed by mobile sports wagering receipts is expected to decrease slightly in FY 2025 due to higher than anticipated revenue collections in FY 2023 that were subsequently used to support disbursements in FY 2024.

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

SCHOOL AID - STATE FISCAL YEAR BASIS ¹									
(millions of dollars)									
	FY 2024	FY 2025		FY 2026		FY 2027		FY 2028	
	Actuals	Projected	Change	Projected	Change	Projected	Change	Projected	Change
TOTAL STATE OPERATING FUNDS	33,383	35,322	5.8%	36,476	3.3%	37,350	2.4%	38,119	2.1%
General Fund Assistance and Grants	28,692	30,117	5.0%	31,517	4.6%	32,491	3.1%	33,226	2.3%
Medicaid	151	140	-7.3%	140	0.0%	140	0.0%	140	0.0%
Lottery Aid	2,303	2,807	21.9%	2,480	-11.6%	2,398	-3.3%	2,398	0.0%
VLT Lottery Aid	1,033	1,096	6.1%	1,025	-6.5%	1,034	0.9%	1,036	0.2%
Commercial Gaming	138	122	-11.6%	128	4.9%	166	29.7%	166	0.0%
Mobile Sports Wagering	1,061	1,040	-2.0%	1,139	9.5%	1,040	-8.7%	1,072	3.1%
Cannabis Revenue	5	0	-100.0%	47	0.0%	81	72.3%	81	0.0%

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

Spending on School Aid from dedicated revenue sources is capped by appropriation authority as determined at the Enacted Budget. Therefore, spending shown in the table above does not necessarily equate to annual revenue collections and projections. Gaming details can be found in the Accompanying Notes Section (Note 9).



Other Education Funding

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

OTHER EDUCATION FUNDING									
(millions of dollars)									
	FY 2024	FY 2025		FY 2026		FY 2027		FY 2028	
	Actuals	Projected	Change	Projected	Change	Projected	Change	Projected	Change
TOTAL STATE OPERATING FUNDS	2,457	2,809	14.3%	2,876	2.4%	3,018	4.9%	3,166	4.9%
Special Education	1,408	1,507	7.0%	1,597	6.0%	1,694	6.1%	1,795	6.0%
All Other Education	1,049	1,302	24.1%	1,279	-1.8%	1,324	3.5%	1,371	3.5%

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

Special Education costs are expected to increase from FY 2024 levels due to the continuing impact of a 6.25 percent COLA increase to provider tuition rates implemented in SY 2024 and the return of enrollment to pre-COVID-19 pandemic levels. These increased tuition costs are paid in the first instance by school districts and counties and partially reimbursed by the State starting in the following year. Outyear spending increases are attributable to projected enrollment and cost growth.

Spending for All Other Education Programs in FY 2025 is projected to increase by 24.1 percent, largely driven by the continuation of an FY 2024 State-funded initiative to incentivize qualifying low-income public and nonpublic schools to participate in the Federal CEP program, allowing all students in those schools to eat breakfast and lunch at no charge regardless of their families’ income; one-time aid and grant programs; reimbursement to nonpublic schools for State-mandated activities; reimbursement to nonpublic schools for Science, Technology, Engineering, and Math (STEM) instruction; and payments to the City of New York for charter school facilities aid. Lower projected FY 2026 spending is attributable to the discontinuation of one-time aid and grant programs funded in the FY 2025 Enacted Budget. Outyear spending is largely attributable to reimbursements for school meals, nonpublic schools, and charter schools.



School Tax Relief Program

The STAR program provides school tax relief to taxpayers by exempting the first \$30,000 of every eligible homeowner’s property value from the local school tax levy. Senior citizens with incomes below \$98,700 will receive an \$84,000 exemption in FY 2025.

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

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

SCHOOL TAX RELIEF (STAR)									
(millions of dollars)									
	FY 2024	FY 2025		FY 2026		FY 2027		FY 2028	
	Actuals	Projected	Change	Projected	Change	Projected	Change	Projected	Change
TOTAL STAR PROGRAM	1,608	1,575	-2.1%	1,547	-1.8%	1,520	-1.7%	1,447	-4.8%
Gross Program Costs	3,152	3,291	4.4%	3,427	4.1%	3,562	3.9%	3,638	2.1%
Personal Income Tax Credit	(1,544)	(1,716)	-11.1%	(1,880)	-9.6%	(2,042)	-8.6%	(2,191)	-7.3%
Basic Exemption	791	747	-5.6%	699	-6.4%	663	-5.2%	580	-12.5%
Gross Program Costs	1,415	1,556	10.0%	1,646	5.8%	1,744	6.0%	1,776	1.8%
Personal Income Tax Credit	(624)	(809)	-29.6%	(947)	-17.1%	(1,081)	-14.1%	(1,196)	-10.6%
Enhanced (Senior) Exemption	817	828	1.3%	848	2.4%	857	1.1%	867	1.2%
Gross Program Costs	991	1,003	1.2%	1,045	4.2%	1,077	3.1%	1,116	3.6%
Personal Income Tax Credit	(174)	(175)	-0.6%	(197)	-12.6%	(220)	-11.7%	(249)	-13.2%
City of New York PIT	0	0	0.0%	0	0.0%	0	0.0%	0	0.0%
Gross Program Costs	746	732	-1.9%	736	0.5%	741	0.7%	746	0.7%
Personal Income Tax Credit	(746)	(732)	1.9%	(736)	-0.5%	(741)	-0.7%	(746)	-0.7%

All homeowners with incomes above \$250,000 were transitioned from the basic exemption benefit program to the advance credit program in FY 2020. Additionally, a zero percent growth cap on the STAR exemption benefit remains in effect. The decline in reported disbursements on STAR exemptions in FY 2025 through FY 2028 can be attributed to these actions. By moving taxpayers to the credit program, the State can more efficiently administer the program while strengthening its ability to prevent abuse. The move from the basic exemption to the credit program does not reduce the value of the benefit received by homeowners.



STATE FINANCIAL PLAN MULTI-YEAR PROJECTIONS

Higher Education

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

HIGHER EDUCATION (millions of dollars)									
	FY 2024	FY 2025		FY 2026		FY 2027		FY 2028	
	Actuals	Projected	Change	Projected	Change	Projected	Change	Projected	Change
TOTAL STATE OPERATING FUNDS	3,122	3,400	8.9%	3,429	0.9%	3,477	1.4%	3,527	1.4%
City University	2,005	2,121	5.8%	2,166	2.1%	2,199	1.5%	2,234	1.6%
Senior Colleges	1,764	1,876	6.3%	1,920	2.3%	1,953	1.7%	1,988	1.8%
Community College	241	245	1.7%	246	0.4%	246	0.0%	246	0.0%
Higher Education Services	579	692	19.5%	707	2.2%	722	2.1%	737	2.1%
Tuition Assistance Program	535	603	12.7%	626	3.8%	641	2.4%	656	2.3%
Scholarships/Awards	40	81	102.5%	73	-9.9%	73	0.0%	73	0.0%
Aid for Part-Time Study	4	8	100.0%	8	0.0%	8	0.0%	8	0.0%
State University	538	587	9.1%	556	-5.3%	556	0.0%	556	0.0%
Community College	464	480	3.4%	452	-5.8%	452	0.0%	452	0.0%
Other/Cornell	74	107	44.6%	104	-2.8%	104	0.0%	104	0.0%

As of Fall 2023 enrollment data, SUNY and CUNY operate 47 four-year colleges and graduate schools with a total enrollment of roughly 364,000 full- and part-time students. SUNY and CUNY also operate 37 community colleges, serving approximately 237,000 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 nearly \$2.0 billion in annual support for the fringe benefit costs of all employees at SUNY State-operated campuses; approximately \$1.4 billion for SUNY campus operations via an annual General Fund transfer; and an estimated \$813 million for debt service payments on bond financed capital projects at SUNY and CUNY in FY 2025. Additionally, an estimated \$330 million in student financial aid support will continue to be transferred from HESC to SUNY in FY 2025. This is the result of an accounting change first implemented in FY 2020 to reflect certain financial aid payments made 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.



STATE FINANCIAL PLAN MULTI-YEAR PROJECTIONS

Higher education assistance and grants spending is projected to increase by \$278 million, or 8.9 percent, from FY 2024 to FY 2025. This spending includes an increase in General Fund operating assistance to CUNY senior colleges. In addition, assistance and grants spending for the State University is projected to increase due to the timing of disbursements of the State endowment match to SUNY University Centers and the continuation of funding for transformational initiatives at State University community colleges. Increased HESC spending is driven by an increase in the maximum income threshold for TAP eligibility across all award schedules, an increase in the minimum TAP award, as well as the expansion of TAP for part-time students to proprietary institutions.



Health Care

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

DOH also engages in federally supported initiatives, including Medicaid redesign, public health, and COVID-19 pandemic response efforts. For more information on the Medicaid Waivers and Federal COVID-19 response efforts please see “Other Matters Affecting the Financial Plan” herein.

Medicaid

Medicaid is a means-tested program that finances health care services for low-income individuals and long-term care services for the elderly and disabled, primarily through monthly premium payments to managed care plans that enroll Medicaid eligible individuals and direct payments to health care providers for services rendered to Medicaid enrollees. According to the most recent Center for Medicare and Medicaid Services Data, New York is the second largest program in terms of spending, behind California, which spends roughly 32 percent more in gross expenditures and covers more than 13 million people. Medicaid services include inpatient hospital care, outpatient hospital services, clinics, nursing homes, managed care, prescription drugs, home care, and services provided in a variety of community-based settings (including personal care, mental health, substance abuse treatment, developmental disabilities services, school-based services, and foster care services). The Medicaid program is financed by the Federal government, the State, and counties, including the City of New York. DOB estimates that spending from all sources, including spending by local governments that is not part of the State's All Funds activity, will total nearly \$113 billion in FY 2025. The following table shows the estimated disbursements by level of government.



STATE FINANCIAL PLAN MULTI-YEAR PROJECTIONS

MEDICAID SPENDING ¹ (millions of dollars)					
	FY 2024 Actuals	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected
Federal	66,754	67,173	66,246	68,177	69,004
	60.1%	59.2%	57.0%	56.2%	55.6%
State (DOH)	28,188	31,309	35,059	37,835	39,443
	25.4%	27.6%	30.2%	31.2%	31.8%
State (Other Agencies)	7,672	6,308	6,095	6,477	6,819
	6.9%	5.6%	5.2%	5.3%	5.5%
Local	8,505	8,638	8,838	8,838	8,838
	7.7%	7.6%	7.6%	7.3%	7.1%
Total	111,119	113,428	116,238	121,327	124,104

¹ Includes operational costs and FY 2024 Essential Plan spending.

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. In any year, Medicaid costs financed by the General Fund may be affected by several factors, including the Medicaid Global Cap, a statutory annual growth cap that applies to a subset of State-share Medicaid spending, financial resources available in HCRA and, to a lesser extent, other State Special Revenue Funds, and temporary changes to the Federal share of Medicaid (e.g., eFMAP). The following tables summarize the expected financing shares over the multi-year plan.

STATE-SHARE MEDICAID FINANCING SOURCES ¹ (millions of dollars)					
	FY 2024 Actuals	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected
General Fund	20,983	24,428	28,467	31,281	32,950
	74.4%	78.0%	81.2%	82.6%	83.5%
HCRA	6,058	5,482	5,512	5,474	5,413
	21.5%	17.6%	15.7%	14.5%	13.7%
All Other	1,147	1,399	1,080	1,080	1,080
	4.1%	4.5%	3.1%	2.9%	2.7%
Total	28,188	31,309	35,059	37,835	39,443

¹ Includes operational costs and FY 2024 Essential Plan spending.



Enrollment

Medicaid eligibility and enrollment fluctuate with economic cycles. Due to the steep rise in unemployment triggered by the COVID-19 pandemic, as well as Federal limitations on Medicaid disenrollment activities before the expiration of the public health emergency (PHE) on May 11, 2023, Medicaid enrollment has increased significantly since March 2020. From June 2023 through August 2024, the State conducted eligibility redeterminations for approximately 9 million public health insurance enrollees, consistent with CMS requirements. Disenrollment is significantly less than initially projected with the State expecting to retain a greater proportion of COVID-19 era enrollees. The State now estimates over 900,000 people will remain enrolled relative to pre-COVID-19 pandemic levels of enrollment driving higher than expected Medicaid costs over the multi-year Financial Plan, which have been reflected.

Accordingly, total Medicaid costs are expected to grow annually, due in large part to an increase in high utilization and aging populations, a recent expansion of benefits, and increases to reimbursement rates. Other factors that continue to place upward pressure on State-share Medicaid costs include, but are not limited to, provider reimbursements to cover minimum wage increases; the phase-out of enhanced Federal funding; increased costs and enrollment growth in managed long-term care services for seniors and dual eligibles; and payments to financially distressed hospitals.

The following table summarizes State-share Medicaid spending by agency and the interplay of the MHSF/LSA accounting mechanism between DOH and OPWDD.

TOTAL STATE-SHARE MEDICAID DISBURSEMENTS (millions of dollars)					
	FY 2024 Actuals	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected
Department of Health Medicaid	28,188	31,309	35,059	37,835	39,443
Assistance and Grants	29,507	30,919	34,700	37,481	39,086
State Operations	384	413	359	354	357
eFMAP ¹	(1,703)	(23)	0	0	0
Other State Agency Medicaid Spending	7,672	6,308	6,095	6,477	6,819
Mental Hygiene ²	5,924	6,609	6,963	7,312	7,444
MHSF/LSA	1,536	(517)	(1,092)	(1,059)	(849)
Foster Care	59	71	79	79	79
Education	151	140	140	140	140
Corrections	2	5	5	5	5
Total State-Share Medicaid (All Agencies)	35,860	37,617	41,154	44,312	46,262
Annual \$ Change		1,757	3,537	3,158	1,950
Annual % Change		4.9%	9.4%	7.7%	4.4%

¹ Includes a portion of the benefit of enhanced Federal share (eFMAP).

² Excludes a portion of spending reported under the DOH Medicaid Global Cap that has no impact on mental hygiene service delivery or operations.



Factors Affecting Medicaid Funding

Global Cap

The Medicaid Global Cap is a statutory spending cap that applies to a subset of State-share funded Medicaid spending. It is intended to limit the growth of Medicaid costs financed by the General Fund. Since the implementation of the Medicaid Global Cap through FY 2022, the subset of Medicaid spending to which it applied was limited to no greater than the ten-year rolling average of medical price inflation. The FY 2023 Enacted Budget implemented a new Global Cap index based on the five-year rolling average of CMS annual projections of health care spending to better account for enrollment changes, including specific populations, such as the aging and disabled populations, which are significant drivers of costs.

Absent General Fund support, Medicaid costs reported under the Global Cap would have exceeded the statutory FY 2025 Global Cap Index (GCI) following substantial forecast revisions associated with revised enrollment, utilization, and costs. To avoid current mid-year fiscal impacts on the health care industry, the State will provide \$1.1 billion in General Fund relief to the Global Cap via the Mental Hygiene Stabilization Fund. The structural deficit grows to \$2.2 billion in FY 2026 and roughly \$3 billion in subsequent years. The State expects to address the Global Cap imbalance as part of the FY 2026 Executive Budget that will provide recurring savings and reduce Medicaid costs while preserving access to care.



STATE FINANCIAL PLAN MULTI-YEAR PROJECTIONS

MEDICAID GLOBAL CAP INDEX (millions of dollars)						
	FY 2024 Actuals	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	Five-Year Total
Prior CPI Index (May 2022)	21,749	22,333	22,957	23,612	24,226	114,877
Annual \$ Change	577	584	624	655	614	3,054
Annual % Change	2.7%	2.7%	2.8%	2.9%	2.6%	
Increased Spending Under the New Cap¹	1,516	2,499	3,293	3,904	4,422	15,634
New CMS Index	23,265	24,832	26,250	27,516	28,648	130,511
FY 2025 Enacted Budget	23,265	24,832	27,799	29,158	30,191	135,245
Enacted Budget Over/(Under) Index²	0	0	1,549	1,642	1,543	4,734
FY 2025 Enacted Budget	23,265	24,832	27,799	29,158	30,191	135,245
Annual \$ Change	1,503	1,567	2,967	1,359	1,033	8,429
Annual % Change	6.9%	6.7%	11.9%	4.9%	3.5%	
FY 2025 Mid-Year Update	23,265	24,832	28,426	30,639	31,629	138,791
Annual \$ Change	1,503	1,567	3,594	2,213	990	9,867
Annual % Change	6.9%	6.7%	14.5%	7.8%	3.2%	
Change From FY 2025 Enacted	0	0	627	1,481	1,438	3,546
¹ Effective FY 2023, growth is indexed to the five-year rolling average of Medicaid spending projections within the National Health Expenditure Accounts produced by Office of the Actuary in the Centers for Medicare & Medicaid Services (CMS) as of March 2020 and updated five-year rolling average pursuant to CMS March 2022 and June 2023 reports.						
² The FY 2025 forecast includes over \$1.1 billion in General Fund resources to stay within the allowable index. Medicaid spending is projected to exceed the cap beginning in FY 2026 due mainly to projected utilization costs and trends.						

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



STATE FINANCIAL PLAN MULTI-YEAR PROJECTIONS

TOTAL DOH MEDICAID SPENDING (millions of dollars)					
	FY 2024 Actuals	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected
Medicaid Global Cap¹	23,265	24,832	26,250	27,516	28,648
Annual \$ Change	1,503	1,567	1,418	1,266	1,132
Annual % Change	6.9%	6.7%	5.7%	4.8%	4.1%
FY 2025 Mid-Year Update Forecast²	0	0	2,176	3,123	2,981
Other Medicaid Not Subject to Global Cap	4,923	6,477	6,633	7,196	7,814
Minimum Wage	2,413	2,430	2,441	2,451	2,462
Home Care Wages	214	1,480	1,795	2,165	2,590
Local Takeover Cost ³	1,830	2,013	2,195	2,378	2,561
MSA Payments (Share of Local Growth) ⁴	(62)	(325)	(325)	(325)	(325)
All Other	528	529	527	527	526
Healthcare Stability Fund	0	350	0	0	0
Total DOH Medicaid	28,188	31,309	35,059	37,835	39,443
Annual \$ Change	2,397	3,121	3,750	2,776	1,608
Annual % Change	9.3%	11.1%	12.0%	7.9%	4.3%
Hospital Advances/Recoupment ⁵	1,497	(1,497)	0	0	0
Adjusted DOH Medicaid⁵	29,685	29,812	35,059	37,835	39,443
Annual \$ Change	3,894	127	5,247	2,776	1,608
Annual % Change	15.1%	0.4%	17.6%	7.9%	4.3%

¹ Effective FY 2023, growth is indexed to the five-year rolling average of Medicaid spending projections within the National Health Expenditure Accounts produced by the Office of the Actuary in the Centers for Medicare & Medicaid Services.

² The FY 2025 forecast includes over \$1.1 billion in General Fund resources to stay within the allowable index. Gap-closing savings will be necessary in FY 2026 through FY 2028 to ensure Medicaid spending in future years adheres to the Global Cap indexed rate.

³ Reflects a portion of the State's costs related to paying the full share of Medicaid program growth on behalf of local governments that is outside of the Global Cap.

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

⁵ In response to initial delays in the Federal approval of planned FY 2022 through FY 2024 State directed payments, the State advanced over \$2.2 billion in State-only payments to distressed providers for immediate cash flow relief. The provider reimbursements to the State are expected to be delayed, resulting in \$1.5 billion in additional Medicaid spending in FY 2024 that is anticipated to be repaid in FY 2025.



Temporary eFMAP

In March 2020, the Federal government signed into law the Families First Coronavirus Response Act (FFCRA) which included a 6.2 percent base increase to the Federal Medical Assistance Percentage (FMAP) rate (retroactive to January 1, 2020) for each calendar quarter occurring during the PHE, with exemptions placed on spending already eligible for enhanced Federal support, including portions of the Affordable Care Act (ACA) expansion. The PHE ended on May 11, 2023, with the expiration of the Federal government's increased share of Medicaid spending (phased down to 1.5 percent) through December 2023. In FY 2024, State-share savings of \$1.7 billion from eFMAP were used to offset increased costs associated with elevated COVID-19 enrollment and lost MRT II savings due to Federal restrictions regarding program restructuring while the eFMAP remained in place. Based on reconciliations to date, an additional \$23 million in Federal resources are anticipated in FY 2025.

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 be over \$2.4 billion in FY 2025. Home health care workers in the City of New York and certain counties receive supplemental benefits in addition to their base wage. These benefits include paid leave, differential wages, premiums for certain shifts, education, and fringe benefits. The required supplemental benefits typically can be satisfied by increasing the base cash wage for home health care workers by a corresponding amount. As a result, wages for home health care workers in these regions exceed minimum wage levels by \$2.54 for the City of New York and \$1.67 for Westchester, Nassau, and Suffolk counties. However, State statute exempts the supplemental wages portion of total compensation from the minimum wage calculation to ensure home health care workers in these counties receive incremental growth in wage compensation commensurate with the new minimum wage schedule.

The State authorized wage increases for home health and personal care workers of \$1.55 for downstate and \$1.35 for rest of state, effective January 1, 2024, with additional Statewide wage increases of \$0.55 to come January 1, 2025, and January 1, 2026. Costs for these increases are projected to be over \$1.2 billion in FY 2025. These increases are partially funded by HCBS eFMAP in FY 2025 but revert to nearly all General Fund support beginning in FY 2026.

The State also automatically increased the State's minimum wage to keep pace with inflation going forward. After reaching \$15 per hour, each region's minimum wage will increase consistent with the year-over-year CPI for Urban Wage Earners and Clerical Workers (CPI-W) for the Northeast Region. The State cost was \$53 million in FY 2024 and is projected to grow to over \$1.1 billion in FY 2028.



Local Medicaid Cap

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

The State takeover, which capped local districts' Medicaid costs at calendar year 2015 levels, is projected to save local districts a total of \$7.4 billion in FY 2025 -- roughly \$3.4 billion for counties outside the City of New York and \$4 billion for the City of New York. The following table provides the multi-year savings to local districts.

LOCAL GOVERNMENT SAVINGS STATE TAKEOVER OF LOCAL MEDICAID COSTS (2005 CAP AND GROWTH TAKEOVER) FY 2024 to FY 2028					
Region	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
Rest of State	3,006,371	3,361,031	3,681,743	3,968,519	4,224,955
City of New York	3,444,355	4,038,984	4,576,695	5,057,508	5,487,451
Statewide	6,450,726	7,400,015	8,258,438	9,026,027	9,712,406

Master Settlement Agreement (MSA)

DOB expects to receive a perpetual payment from tobacco manufacturers under the MSA consistent with consumption and inflation adjustments authorized in the agreement. New York State law directs these payments be used to help defray the costs of the State's takeover of Medicaid expenses for counties and the City of New York. 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.



Healthcare Stability Fund (HSF)

Health care costs in New York rose sharply in the aftermath of the COVID-19 pandemic and continue to increase at unsustainable rates, creating pressure on the government funded Medicaid program and safety-net providers. In an effort to expand resources to fund these growing costs, the State is pursuing Federal approval of a Managed Care Organization (MCO) tax similar to those imposed by many other states including New Jersey, Louisiana, Michigan, Illinois, and California. The State is currently exploring options that reflect California's recently approved approach, which imposes differential rates between Medicaid plans and non-Medicaid plans. By utilizing differential rates, the tax structure would minimize the impact on the commercial insurance market and generate additional resources for the State to offset any State costs associated with the non-Federal share of related Medicaid premium costs.

Pursuant to the FY 2025 Enacted Budget, HSF was established to receive and distribute any revenue generated from the prospective MCO tax. The potential resources that accrue to the HSF are expected to be available to fund investments in the health care delivery system and/or offset current State Medicaid costs. In FY 2025, the Financial Plan includes \$350 million in one-time General Fund resources that will be transferred to the HSF to support \$200 million in hospital investments, and \$150 million in investments for nursing homes, assisted living programs, and hospice. Future investments or spending from the HSF fund will be dependent on CMS approval and successful execution of an MCO tax, therefore no State or Federal funding is included in the Financial Plan projections beyond FY 2025.



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 IT, and support for home care delivery.

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

HEALTH CARE TRANSFORMATION FUND PURSUANT TO PART FFF OF CHAPTER 59 OF THE LAWS OF 2018 (millions of dollars)					
	<u>FY 2024</u> <u>Actuals</u>	<u>FY 2025</u> <u>Projected</u>	<u>FY 2026</u> <u>Projected</u>	<u>FY 2027</u> <u>Projected</u>	<u>FY 2028</u> <u>Projected</u>
Opening Balance	563	375	250	125	0
Receipts	154	125	125	125	0
General Fund Transfer	125	125	125	125	0
STIP Interest	29	0	0	0	0
Planned Uses	342	250	250	250	0
Home Care Wages	214	250	250	250	0
Housing Rental Subsidies	128	0	0	0	0
Closing Balance	375	250	125	0	0



Public Health/Aging Programs

The State administers more than 150 separate programs to promote public health and wellbeing and provide access to quality health services for New Yorkers. CHP, the single largest program in this category, provides health insurance coverage for children of low-income families up to the age of 19. The General Public Health Work (GPHW) program reimburses local health departments for the cost of providing certain public health services. The Elderly Pharmaceutical Insurance Coverage (EPIC) program provides prescription drug insurance to seniors. The Early Intervention (EI) program pays for services provided to infants and toddlers with disabilities or developmental delays who are under the age of three. Many public health programs, such as the EI and GPHW programs, are run by county health departments that are reimbursed by the State for a share of the program costs. State spending projections do not include the county share of these programs. In addition, a significant portion of HCRA spending is included under the Public Health budget.

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

PUBLIC HEALTH AND AGING (millions of dollars)									
	FY 2024	FY 2025		FY 2026		FY 2027		FY 2028	
	Actuals	Projected	Change	Projected	Change	Projected	Change	Projected	Change
TOTAL STATE OPERATING FUNDS	2,125	2,906	36.8%	2,686	-7.6%	2,725	1.5%	2,782	2.1%
Public Health	1,952	2,699	38.3%	2,498	-7.4%	2,537	1.6%	2,582	1.8%
Child Health Plus ¹	883	1,428	61.7%	1,312	-8.1%	1,356	3.4%	1,401	3.3%
General Public Health Work	213	193	-9.4%	196	1.6%	196	0.0%	196	0.0%
EPIC	76	63	-17.1%	63	0.0%	63	0.0%	63	0.0%
<u>Early Intervention</u>	<u>109</u>	<u>71</u>	<u>-34.9%</u>	<u>41</u>	<u>-42.3%</u>	<u>41</u>	<u>0.0%</u>	<u>41</u>	<u>0.0%</u>
Unadjusted	197	168	-14.7%	138	-17.9%	138	0.0%	138	0.0%
Health Services Initiatives Offset	(88)	(97)	-10.2%	(97)	0.0%	(97)	0.0%	(97)	0.0%
<u>Workforce Initiatives²</u>	<u>0</u>	<u>24</u>	<u>0.0%</u>	<u>94</u>	<u>291.7%</u>	<u>94</u>	<u>0.0%</u>	<u>94</u>	<u>0.0%</u>
General Fund Assistance and Grants	0	6	0.0%	76	1166.7%	76	0.0%	76	0.0%
HCRA Program	0	18	0.0%	18	0.0%	18	0.0%	18	0.0%
HCRA Program	250	367	46.8%	321	-12.5%	321	0.0%	321	0.0%
Nourish NY	42	50	19.0%	50	0.0%	50	0.0%	50	0.0%
All Other	379	503	32.7%	421	-16.3%	416	-1.2%	416	0.0%
Aging	173	207	19.7%	188	-9.2%	188	0.0%	200	6.4%

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

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



STATE FINANCIAL PLAN MULTI-YEAR PROJECTIONS

Public Health spending is projected to grow by 38.3 percent in FY 2025 but grow by less than 2 percent annually over the remaining years of the Financial Plan period. Growth in FY 2025 reflects increased CHP reimbursement rates, an increase in reimbursement rates for the EI program services and support across various other public health programs, including the nutrition assistance programs and the American Indian Health Program. The annual growth in public health spending is partly offset by administrative savings, including reforms to the EI program service delivery.

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

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



STATE FINANCIAL PLAN MULTI-YEAR PROJECTIONS

HCRA Financial Plan

HCRA was established in 1996 to help fund a portion of State health care activities and is currently authorized through FY 2026. HCRA resources include surcharges and assessments on hospital revenues, a “covered lives” assessment paid by insurance carriers, and a portion of cigarette tax revenues. These resources are used to fund roughly 25 percent of State-share Medicaid costs, and other programs and health care industry investments, including: CHP; EPIC; Physician Excess Medical Malpractice Insurance; Indigent Care payments to hospitals serving a disproportionate share of individuals without health insurance; Worker Recruitment and Retention; Doctors Across New York (DANY); Nurses Across New York (NANY); and the Statewide Health Information Network for New York (SHIN-NY)/All-Payer Claims Database (APCD).

HCRA FINANCIAL PLAN									
(millions of dollars)									
	FY 2024	FY 2025		FY 2026		FY 2027		FY 2028	
	Actuals	Projected	Change	Projected	Change	Projected	Change	Projected	Change
OPENING BALANCE	91	55		0		0		0	
TOTAL RECEIPTS	7,411	7,520	1.5%	7,466	-0.7%	7,470	0.1%	7,453	-0.2%
Surcharges	4,810	5,060	5.2%	5,030	-0.6%	5,057	0.5%	5,064	0.1%
Covered Lives Assessment	1,169	1,150	-1.6%	1,150	0.0%	1,150	0.0%	1,150	0.0%
Cigarette Tax Revenue	582	570	-2.1%	543	-4.7%	517	-4.8%	493	-4.6%
Hospital Assessments	574	507	-11.7%	510	0.6%	512	0.4%	512	0.0%
Excise Tax on Vapor Products	24	21	-12.5%	21	0.0%	21	0.0%	21	0.0%
NYC Cigarette Tax Transfer	13	13	0.0%	13	0.0%	13	0.0%	13	0.0%
EPIC Receipts/ICR Audit Fees/Interest	89	49	-44.9%	49	0.0%	50	2.0%	50	0.0%
Distressed Provider Assistance ¹	150	150	0.0%	150	0.0%	150	0.0%	150	0.0%
TOTAL DISBURSEMENTS AND TRANSFERS	7,447	7,575	1.7%	7,466	-1.4%	7,470	0.1%	7,453	-0.2%
<u>Medicaid Assistance Account</u>	<u>5,449</u>	<u>4,851</u>	<u>-11.0%</u>	<u>4,881</u>	<u>0.6%</u>	<u>4,843</u>	<u>-0.8%</u>	<u>4,782</u>	<u>-1.3%</u>
Medicaid Costs	5,124	4,526	-11.7%	4,556	0.7%	4,518	-0.8%	4,457	-1.4%
Distressed Provider Assistance ¹	150	150	0.0%	150	0.0%	150	0.0%	150	0.0%
Workforce Recruitment & Retention	175	175	0.0%	175	0.0%	175	0.0%	175	0.0%
Hospital Indigent Care	598	631	5.5%	631	0.0%	631	0.0%	631	0.0%
HCRA Program Account	257	404	57.2%	358	-11.4%	358	0.0%	357	-0.3%
Child Health Plus	897	1,448	61.4%	1,333	-7.9%	1,377	3.3%	1,422	3.3%
Elderly Pharmaceutical Insurance Coverage	88	74	-15.9%	74	0.0%	74	0.0%	74	0.0%
Qualified Health Plan Administration	38	41	7.9%	51	24.4%	50	-2.0%	49	-2.0%
Roswell Park Cancer Institute	51	55	7.8%	51	-7.3%	51	0.0%	51	0.0%
SHIN-NY/APCD/Modernization	42	45	7.1%	45	0.0%	40	-11.1%	40	0.0%
All Other	27	26	-3.7%	42	61.5%	46	9.5%	47	2.2%
ANNUAL OPERATING SURPLUS/(DEFICIT)	(36)	(55)		0		0		0	
CLOSING BALANCE	55	0		0		0		0	

¹ HCRA Financial Plan includes resources from local county contributions in support of State funded payments to distressed health care providers through the Medicaid program.



STATE FINANCIAL PLAN MULTI-YEAR PROJECTIONS

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

HCRA spending over the same plan period reflects over \$4.5 billion in continued support for Medicaid spending, including the \$150 million set aside for distressed providers and approximately \$1.4 billion for the CHP program. Estimated growth in CHP spending reflects the expiration of enhanced Federal resources provided through the ACA and growth in enrollment, utilization, and reimbursements rates. Additionally, to support new enrollment associated with the Medical Indemnity Fund, the Financial Plan includes \$58 million in non-recurring funding; these FY 2025 resources support new enrollment through March 31, 2025, and are in addition to the \$52 million in ongoing annual base support.

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, Office of Mental Health (OMH), OASAS, the Council on Developmental Disabilities (CDD), and the Justice Center for the Protection of People with Special Needs (Justice Center). These agencies provide services directly to their clients through State-operated facilities and indirectly through community-based providers. Services are provided for adults with mental illness, children with emotional disturbance, individuals with intellectual and developmental disabilities and their families, people with substance use disorder, and individuals with problem gambling. The service costs are reimbursed by Medicaid, Medicare, third-party insurance, and State funding.

MENTAL HYGIENE (millions of dollars)									
	FY 2024	FY 2025		FY 2026		FY 2027		FY 2028	
	Actuals	Projected	Change	Projected	Change	Projected	Change	Projected	Change
TOTAL STATE OPERATING FUNDS	6,814	5,611	-17.7%	5,484	-2.3%	6,095	11.1%	6,473	6.2%
People with Developmental Disabilities	2,974	3,209	7.9%	3,417	6.5%	3,603	5.4%	3,792	5.2%
Residential Services	1,480	1,595	7.8%	1,707	7.0%	1,798	5.3%	1,891	5.2%
Day Programs	745	803	7.8%	859	7.0%	905	5.4%	952	5.2%
Clinic	18	19	5.6%	21	10.5%	22	4.8%	23	4.5%
All Other Services (Net of Offsets)	731	792	8.3%	830	4.8%	878	5.8%	926	5.5%
Mental Health	1,767	2,245	27.1%	2,516	12.1%	2,877	14.3%	2,862	-0.5%
Adult Local Services	1,572	1,725	9.7%	2,024	17.3%	2,314	14.3%	2,299	-0.6%
Children Local Services	179	431	140.8%	492	14.2%	563	14.4%	563	0.0%
MLR/BHET Reinvestment ¹	16	89	456.3%	0	-100.0%	0	0.0%	0	0.0%
Addiction Services and Supports	536	673	25.6%	642	-4.6%	673	4.8%	667	-0.9%
Residential	116	139	19.8%	147	5.8%	158	7.5%	164	3.8%
Other Treatment	206	246	19.4%	261	6.1%	280	7.3%	294	5.0%
Prevention	54	65	20.4%	69	6.2%	74	7.2%	78	5.4%
Recovery	45	53	17.8%	57	7.5%	61	7.0%	64	4.9%
Opioid Settlement Fund ²	90	91	1.1%	61	-33.0%	53	-13.1%	48	-9.4%
Opioid Stewardship Fund ³	11	41	272.7%	47	14.6%	47	0.0%	19	-59.6%
MLR/BHET Reinvestment ¹	14	38	171.4%	0	-100.0%	0	0.0%	0	0.0%
Justice Center	1	1	0.0%	1	0.0%	1	0.0%	1	0.0%
Total DOH Medicaid Global Cap Adjustments⁴	1,536	(517)	-133.7%	(1,092)	-111.2%	(1,059)	3.0%	(849)	19.8%
OPWDD Local Share	1,427	650	-54.4%	27	-95.8%	27	0.0%	27	0.0%
OPWDD Spending Funded by Global Cap	(842)	(216)	74.3%	(1,119)	-418.1%	(1,086)	2.9%	(876)	19.3%
OPWDD Offset for Hospital Recoupment	951	(951)	-200.0%	0	100.0%	0	0.0%	0	0.0%
TOTAL MENTAL HYGIENE SPENDING	5,278	6,128	16.1%	6,576	7.3%	7,154	8.8%	7,322	2.3%

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

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

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

⁴ In response to initial delays in the Federal approval of planned FY 2022 through FY 2024 State directed payments, the State advanced State-only payments to distressed providers for immediate cash flow relief. In FY 2024, provider reimbursements to the State were delayed, resulting in additional Medicaid spending that is anticipated to be repaid in FY 2025.



STATE FINANCIAL PLAN MULTI-YEAR PROJECTIONS

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

Funding continues to be included to support OMH community services and the transition of individuals from inpatient to community settings. Additional investments in supported housing account for annual property-related cost increases and help ensure existing housing is maintained as new units are developed. Other additional funding for OMH services includes expanding the Loan Repayment Program, supporting mental health specialists in mental health courts, additional intensive Forensic Assertive Community Treatment (FACT) teams, and mental health supports for first responders.

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

The Financial Plan also continues funding to increase the minimum wage index with inflation; establish and operate 3,500 new residential units for New Yorkers with mental illness; significantly expand outpatient mental health services; enhance mental health services in schools; and increase funding for Critical Time Intervention (CTI) teams and specialized programs for children. The FY 2025 Enacted Budget also supports a 2.84 percent COLA for voluntary operated providers.

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



Social Services

OTDA

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

TEMPORARY AND DISABILITY ASSISTANCE (millions of dollars)									
	FY 2024 Actuals	FY 2025 Projected	Change	FY 2026 Projected	Change	FY 2027 Projected	Change	FY 2028 Projected	Change
TOTAL STATE OPERATING FUNDS	2,313	3,671	58.7%	2,718	-26.0%	1,967	-27.6%	2,043	3.9%
SSI	543	550	1.3%	550	0.0%	550	0.0%	550	0.0%
Public Assistance Benefits	665	774	16.4%	795	2.7%	812	2.1%	830	2.2%
Public Assistance Initiatives	16	19	18.8%	22	15.8%	29	31.8%	29	0.0%
Homeless Housing and Services	151	295	95.4%	392	32.9%	440	12.2%	498	13.2%
Rental Assistance	422	202	-52.1%	152	-24.8%	125	-17.8%	125	0.0%
Asylum Seeker Assistance	508	1,810	256.3%	796	-56.0%	0	-100.0%	0	0.0%
All Other	8	21	162.5%	11	-47.6%	11	0.0%	11	0.0%

DOB’s caseload models project a total of 663,461 public assistance recipients in FY 2025. Approximately 202,592 families are expected to receive benefits through the Family Assistance program and 141,181 through the Safety Net Assistance program in FY 2025, an increase in both programs from FY 2024. The caseload for single adults and childless couples supported through the Safety Net Assistance program is projected to be 319,688 in FY 2025, an increase of 16.1 percent from FY 2024 actuals.

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

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



STATE FINANCIAL PLAN MULTI-YEAR PROJECTIONS

OCFS

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

CHILDREN AND FAMILY SERVICES (millions of dollars)									
	FY 2024	FY 2025		FY 2026		FY 2027		FY 2028	
	Actuals	Projected	Change	Projected	Change	Projected	Change	Projected	Change
TOTAL STATE OPERATING FUNDS	2,086	2,696	29.2%	2,937	8.9%	3,079	4.8%	3,092	0.4%
Child Welfare Service	695	806	16.0%	806	0.0%	806	0.0%	806	0.0%
Foster Care Block Grant	398	400	0.5%	400	0.0%	400	0.0%	400	0.0%
Child Care	432	908	110.2%	1,096	20.7%	1,229	12.1%	1,229	0.0%
Adoption	156	161	3.2%	161	0.0%	161	0.0%	161	0.0%
Youth Programs	163	106	-35.0%	102	-3.8%	102	0.0%	102	0.0%
Medicaid	59	71	20.3%	79	11.3%	79	0.0%	79	0.0%
Adult Protective/Domestic Violence	54	52	-3.7%	54	3.8%	54	0.0%	54	0.0%
Committees on Special Education	0	0	0.0%	29	100.0%	29	0.0%	29	0.0%
All Other	129	192	48.8%	210	9.4%	219	4.3%	232	5.9%

The Financial Plan continues State support for child care subsidies previously funded with Federal pandemic resources which support funding to child care providers who meet certain quality standards, provide services to certain populations, or are open during non-traditional work hours. In addition, spending growth reflects increasing costs associated with child welfare services, updated Medicaid projections based upon claiming experience, increased support for the Supervision and Treatment Services for Juveniles Program one-time funding for community-based organizations, and a 2.84 percent COLA for eligible programs. Lastly, the budget maintains for one year, the restructured financing approach for residential school placements of children with special needs outside the City of New York.



STATE FINANCIAL PLAN MULTI-YEAR PROJECTIONS

Transportation

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

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

TRANSPORTATION (millions of dollars)									
	FY 2024	FY 2025		FY 2026		FY 2027		FY 2028	
	Actuals	Projected	Change	Projected	Change	Projected	Change	Projected	Change
STATE OPERATING FUNDS SUPPORT	5,237	5,144	-1.8%	5,329	3.6%	5,326	-0.1%	5,328	0.0%
Mass Transit Operating Aid:	3,691	3,889	5.4%	4,078	4.9%	4,078	0.0%	4,078	0.0%
Metro Mass Transit Aid	3,532	3,728	5.5%	3,916	5.0%	3,916	0.0%	3,916	0.0%
Public Transit Aid	115	117	1.7%	118	0.9%	118	0.0%	118	0.0%
18-b General Fund Aid	19	19	0.0%	19	0.0%	19	0.0%	19	0.0%
School Fare	25	25	0.0%	25	0.0%	25	0.0%	25	0.0%
Mobility Tax	244	244	0.0%	244	0.0%	244	0.0%	244	0.0%
NY Central Business District Trust	155	156	0.6%	158	1.3%	159	0.6%	161	1.3%
Dedicated Mass Transit	667	647	-3.0%	644	-0.5%	644	0.0%	644	0.0%
MTA Fiscal Relief	305	0	-100.0%	0	0.0%	0	0.0%	0	0.0%
AMTAP	155	182	17.4%	181	-0.5%	181	0.0%	181	0.0%
Innovative Mobility	0	4	100.0%	4	0.0%	0	-100.0%	0	0.0%
All Other	20	22	10.0%	20	-9.1%	20	0.0%	20	0.0%

Projected operating aid to the MTA and other transit systems reflects the current receipts forecast. The projected \$93 million decrease in spending is due to the nonrecurrence of \$305 million in FY 2024 one-time funding to the MTA to address extraordinary financial impacts resulting from the pandemic. This decrease is partially offset in FY 2025 by a \$212 million projected increase, which includes an additional \$34 million for non-MTA downstate transit systems (5.6 percent growth per system over the prior year) and a \$27 million increase in upstate transit aid (8.7 percent growth). Not including one-time aid, MTA assistance is projected to grow by \$145 million. The Innovative Mobility and All Other categories are scheduled to increase by \$6 million.



Agency Operations

Agency operations spending consists 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 Professionals (UUP), which represents faculty and nonteaching professional staff within the SUNY system; and New York State Correctional Officers and Police Benevolent Association (NYSCOPBA), which represents security personnel (correctional, safety and security officers).

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

FORECAST OF SELECTED PROGRAM MEASURES AFFECTING PERSONAL SERVICE AND FRINGE BENEFITS					
	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected
State Workforce ¹	111,267	122,123	TBD	TBD	TBD
ERS Contribution Rate ²	13.3%	15.8%	16.9%	18.4%	19.9%
PFRS Contribution Rate ²	27.8%	31.9%	34.5%	35.8%	37.1%
Employee/Retiree Health Insurance Growth Rates ³	8.7%	9.1%	4.1%	8.0%	8.0%
PS/Fringe as % of Receipts (All Funds Basis)	11.8%	11.8%	12.5%	13.5%	13.5%

¹ Reflects workforce that is subject to direct Executive control.

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

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



STATE FINANCIAL PLAN MULTI-YEAR PROJECTIONS

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

STATE OPERATING FUNDS - PERSONAL SERVICE/NON-PERSONAL SERVICE COSTS					
(millions of dollars)					
	FY 2024 Actuals	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected
SUBJECT TO DIRECT EXECUTIVE CONTROL	11,347	12,382	13,753	15,475	15,910
Corrections and Community Supervision	2,679	2,806	2,732	2,733	2,787
Office of Mental Health	1,857	2,026	2,182	2,319	2,278
Office for People with Developmental Disabilities	1,653	1,710	1,843	1,907	1,875
Department of Health	1,000	798	907	896	894
State Police	853	915	984	1,003	1,022
Information Technology Services	651	736	728	744	745
Transportation	386	363	373	384	395
Tax and Finance	330	345	348	350	350
Children and Family Services	219	306	342	357	370
Environmental Conservation	253	293	292	289	292
Office of Parks, Recreation and Historic Preservation	229	246	251	252	252
Department of Financial Services	230	218	218	218	218
Education	163	203	198	200	202
Office of Temporary and Disability Assistance	206	132	141	141	141
Labor	55	62	62	62	62
All Other	583	1,223	2,152	3,620	4,027
UNIVERSITY SYSTEMS	7,402	7,561	7,893	8,212	8,549
State University	7,402	7,561	7,893	8,212	8,549
INDEPENDENT AGENCIES	421	454	460	466	474
Law	237	262	266	268	272
Audit & Control (OSC)	184	192	194	198	202
TOTAL, EXCLUDING JUDICIARY AND LEGISLATURE	19,170	20,397	22,106	24,153	24,933
Judiciary	2,151	2,409	2,409	2,409	2,409
Legislature	257	293	293	293	293
Statewide Total	21,578	23,099	24,808	26,855	27,635
Personal Service	15,749	16,759	17,465	18,526	19,129
Non-Personal Service	5,829	6,340	7,343	8,329	8,506



STATE FINANCIAL PLAN MULTI-YEAR PROJECTIONS

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

- **Department of Corrections and Community Supervision (DOCCS).** The FY 2025 Enacted Budget allows the State to act expeditiously to right-size and eliminate excess capacity by allowing for the closure of up to five correctional facilities with 90 days' notice. This will allow for an increase in the operational efficiency of the correctional system. Resources have also been provided for costs associated with the NYSCOPBA collective bargaining agreement.
- **OMH.** Funding has increased to open another 125 State-operated inpatient psychiatric beds, including 15 for children and adolescents, 85 for adults, and 25 forensic; and 75 new Transition to Home Units (THU) providing housing and supports to individuals with mental illness experiencing homelessness.
- **DOH.** The decline in projected spending from FY 2024 is a reflection of reduced costs associated with the COVID-19 pandemic including FEMA reimbursement for advances made to certain hospitals. Additionally, spending across the multi-year plan supports the modernization of health reporting systems, funding for DOH to continue hiring to their Full-Time Equivalent (FTE) target, and additional support to counties for Emergency Medical Services.
- **State Police.** Funding is increased to support the deployment of a dedicated State Police team to build cases against organized retail theft rings and create a new State Police enforcement unit dedicated to this purpose.
- **ITS.** Spending growth reflects investments in the IT workforce and cybersecurity, including the JSOC created for the coordination of local, State and Federal cybersecurity efforts, such as data collection, response efforts and information sharing.
- **OCFS.** Spending in FY 2025 and beyond reflects Statewide costs associated with implementing and supporting Raise the Age reforms, such as comprehensive diversion, probation, and programming services for 16- and 17-year-old youth in the juvenile justice system. Costs will be shifted to other agencies where costs are incurred in a later Financial Plan update.
- **DEC.** The FY 2025 Enacted Budget includes funding for bond act staffing, the migration of the agency into the Statewide Financial System, and operating costs for the cap-and-invest and CLCPA programs.



STATE FINANCIAL PLAN MULTI-YEAR PROJECTIONS

- **Office of Parks, Recreation, and Historic Preservation.** Funding growth is largely driven by the expansion of operations related to the NYSWIMs program, increased staffing for park police academies, and other site and facility operations.
- **OTDA.** The spending decline from FY 2024 reflects the time-limited spending associated with the ERAP and LRAP, partially offset by the administration of a federally funded summer food benefit program for low-income students who had been unable to receive free school meals while schools had been closed.
- **All Other Executive Agencies.** Other spending changes include support for asylum seekers response efforts in the City of New York, including the deployment of National Guard service members to various hotels, homeless shelters, and emergency sites as well as the Port Authority to implement, administer, and effectuate the provision of services at each location. In addition, spending is impacted by the timing of Federal reimbursement of State incurred COVID-19 pandemic response and recovery expenses incurred from FY 2021 through FY 2024, including the purchase of COVID-19 test kits for schools and local governments, personal protective equipment (PPE), durable medical equipment, costs to build out field hospital facilities, testing, and vaccination activities which are expected to be reimbursed by FEMA. The Financial Plan realized roughly \$960 million in reimbursements during FY 2024 and expects to receive an additional \$500 million in reimbursements for FY 2025. However, there can be no assurance that FEMA will approve claims for the State to receive reimbursement in the amounts or State fiscal years as projected in the Financial Plan.
- **State University.** Spending growth reflects additional operating aid support at four-year campuses, partially offset by the reclassification of SUNY endowment funding from state operations to assistance and grants consistent with promulgated accounting guidance, resulting in no Financial Plan impact.
- **Judiciary.** Increases from FY 2024 include funding for judicial pay raises for State judges, general salary increases for non-judicial staff, twenty new judgeships, twenty-eight family court judges, five City of New York housing judges, as well as new support staff and other staffing initiatives aimed at returning to pre-COVID-19 pandemic fill levels including new court clerks and attorneys. The Judiciary increases are also attributable to funding four court officer academy classes; implementing a paid parental leave program, providing resources for child and civil legal service providers; expanding mental health court services, anti-bias and justice initiatives, and court facility cleaning and maintenance costs.



STATE FINANCIAL PLAN MULTI-YEAR PROJECTIONS

Workforce

In FY 2025, roughly \$17 billion of the State Operating Funds budget is dedicated to supporting FTE employees under direct Executive control; individuals employed by SUNY and Independent Agencies; employees paid on a nonannual salaried basis; and overtime pay. Roughly 60 percent of the Executive agency workforce is in the mental hygiene agencies and DOCCS.

STATE OPERATING FUNDS		
FY 2025 FTEs ¹ AND PERSONAL SERVICE SPENDING BY AGENCY		
(millions of dollars)		
	Dollars	FTEs
SUBJECT TO DIRECT EXECUTIVE CONTROL	9,459	99,175
Corrections and Community Supervision	2,344	23,119
Office for People with Developmental Disabilities	1,481	18,730
Office of Mental Health	1,477	14,520
State Police	817	6,436
Information Technology Services	366	3,813
Department of Health	342	4,502
Tax and Finance	273	3,828
Environmental Conservation	245	2,430
Children and Family Services	216	2,328
Transportation	183	2,590
Office of Parks, Recreation and Historic Preservation	200	1,862
Department of Financial Services	163	1,391
Education	117	1,476
Workers' Compensation Board	92	1,086
Office of Temporary and Disability Assistance	70	1,017
All Other	1,073	10,047
UNIVERSITY SYSTEMS	4,742	49,000
State University	4,742	49,000
INDEPENDENT AGENCIES	2,558	19,107
Law	188	1,677
Audit & Control (OSC)	154	1,659
Judiciary	1,993	15,768
Legislature ²	223	3
Statewide Total	16,759	167,282

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

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



General State Charges

GSC spending includes employee-related expenses for fringe benefits the State provides to current and former employees, as well as certain statewide fixed costs. Fringe benefits include health insurance, pensions, workers' compensation coverage, unemployment insurance, survivors' benefits, and dental and vision benefits (some of which are provided through union-specific Employee Benefit Funds). The GSC budget also pays the Social Security payroll tax, taxes on State-owned lands, Payments in Lieu of Taxes (PILOT), and judgments awarded in the Court of Claims. Many of these payments are mandated by law or collective bargaining agreements. Employee fringe benefits are paid centrally through the General Fund. Some agencies with dedicated revenue sources outside of the General Fund partially reimburse the General Fund via the agency fringe benefit assessments process.

GSC spending over the Financial Plan period is primarily driven by the increased costs of health care services, with NYSHIP projections correlating with the growth rates in the hospital, medical and pharmaceutical industries. Similarly, the pension program reflects continued prepayment of the annual Employees' Retirement System (ERS)/ Police and Fire Retirement System (PFRS) pension bill consistent with legislation included in the FY 2025 Enacted Budget (\$1.9 billion). This transaction affords the State recurring interest savings of roughly \$120 million. The growth in the outyears reflects projected costs associated with conservative pension fund investment returns resulting in higher employer contribution rates.

Programmatically, the State has and continues to fund employee and retiree health care expenses as they become due, on a PAYGO basis. To help limit the State's liability exposure to post-employment health benefits of retired employees and their dependents, the State has made aggregate deposits to the RHBTF totaling \$1.5 billion through FY 2024. The Financial Plan assumes \$250 million in annual deposits will continue if fiscal conditions permit. Under current law, the State may deposit into the RHBTF, in any given fiscal year, up to 1.5 percent of the total then-current unfunded actuarial accrued OPEB liability.

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



STATE FINANCIAL PLAN MULTI-YEAR PROJECTIONS

GENERAL STATE CHARGES (millions of dollars)									
	FY 2024	FY 2025		FY 2026		FY 2027		FY 2028	
	Actuals	Projected	Change	Projected	Change	Projected	Change	Projected	Change
TOTAL STATE OPERATING FUNDS	10,696	10,391	-2.9%	10,902	4.9%	12,039	10.4%	13,191	9.6%
Fringe Benefits	10,172	9,913	-2.5%	10,406	5.0%	11,533	10.8%	12,675	9.9%
Health Insurance	4,856	5,433	11.9%	5,839	7.5%	6,422	10.0%	6,993	8.9%
Pensions	3,734	2,624	-29.7%	2,605	-0.7%	3,066	17.7%	3,554	15.9%
Social Security	1,191	1,258	5.6%	1,309	4.1%	1,350	3.1%	1,393	3.2%
Workers' Compensation	570	559	-1.9%	612	9.5%	650	6.2%	690	6.2%
Employee Benefits	96	103	7.3%	111	7.8%	112	0.9%	114	1.8%
Dental Insurance	56	62	10.7%	68	9.7%	70	2.9%	72	2.9%
Unemployment Insurance	12	13	8.3%	13	0.0%	13	0.0%	13	0.0%
All Other/Non-State Escrow	(593)	(389)	34.4%	(401)	-3.1%	(400)	0.2%	(404)	-1.0%
Fixed Costs	524	478	-8.8%	496	3.8%	506	2.0%	516	2.0%
Public Land Taxes/PILOTS	308	317	2.9%	326	2.8%	335	2.8%	344	2.7%
Litigation	216	161	-25.5%	170	5.6%	171	0.6%	172	0.6%



Transfers to Other Funds (General Fund Basis)

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

GENERAL FUND TRANSFERS TO OTHER FUNDS					
(millions of dollars)					
	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	Actuals	Projected	Projected	Projected	Projected
TOTAL TRANSFERS TO OTHER FUNDS	9,047	9,365	8,650	7,424	7,694
Debt Service	239	276	299	327	333
SUNY University Operations	1,535	1,738	1,763	1,761	1,761
Capital Projects	5,798	5,060	4,765	3,513	3,920
Extraordinary Monetary Settlements:	461	420	277	270	43
Dedicated Infrastructure Investment Fund	351	345	215	220	41
Clean Water Grants	84	60	60	46	0
Mass Transit Capital	0	3	1	0	0
Healthcare	26	12	1	4	2
Dedicated Highway and Bridge Trust Fund	798	135	140	169	458
Environmental Protection Fund	100	118	100	100	100
Other DIIF	0	300	118	0	0
All Other Capital	4,439	4,087	4,130	2,974	3,319
ALL OTHER TRANSFERS	1,475	2,291	1,823	1,823	1,680
Mobility Tax Trust Account	244	244	244	244	244
State University Hospital IFR Operations Account	338	605	505	505	505
NY Central Business District Trust	155	156	158	159	161
Court Facility Income Account	114	123	123	123	123
Dedicated Mass Transportation Trust Fund	66	65	65	65	65
Health Care Transformation	125	125	125	125	0
Healthcare Stability Fund	0	350	0	0	0
All Other	433	623	603	602	582

General Fund transfers to Other Funds are projected to total \$9.4 billion in FY 2025, representing a net increase of \$318 million from FY 2024, mainly due to lower capital transfers offset by increased State support for SUNY’s operations and \$350 million in one-time General Fund resources that will be transferred to the Healthcare Stability Fund to support \$200 million in hospital investments, and \$150 million in nursing homes, assisted living programs, and hospice.



STATE FINANCIAL PLAN MULTI-YEAR PROJECTIONS

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

The DHBTF receives motor vehicle fees, PBT, the motor fuel tax, Highway Use Tax (HUT), the auto rental tax, utilities taxes, and miscellaneous transportation-related fees. These resources are used to pay debt service on transportation bonds, finance capital projects, and pay for certain operating expenses of the DOT and DMV. The General Fund, as needed, subsidizes DHBTF expenses that are not covered by revenue and bond proceeds. The prepayment of DHBTF Bonds results in an increase to debt service transfers from and a corresponding decrease in capital projects transfers to the DHBTF. There is no resulting Financial Plan impact.



STATE FINANCIAL PLAN MULTI-YEAR PROJECTIONS

Debt Service

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

DEBT SERVICE SPENDING PROJECTIONS (millions of dollars)									
	FY 2024 Actuals	FY 2025 Projected	Change	FY 2026 Projected	Change	FY 2027 Projected	Change	FY 2028 Projected	Change
General Fund	239	276	15.5%	299	8.3%	327	9.4%	333	1.8%
Other State Support	6,758	3,213	-52.5%	2,512	-21.8%	4,300	71.2%	5,205	21.0%
Total State Operating Funds	6,997	3,489	-50.1%	2,811	-19.4%	4,627	64.6%	5,538	19.7%

State Operating Funds debt service is projected to be \$3.5 billion in FY 2025, of which \$276 million is paid from the General Fund and \$3.2 billion is paid from other State funds supported by dedicated tax receipts. The General Fund finances debt service payments on General Obligation and service contract bonds, including expected payments to the Gateway Development Commission (GDC) relating to the Hudson Tunnel Project. Debt service for other State-supported bonds is paid directly from other dedicated State funds, subject to appropriation, including PIT and Sales Tax Revenue bonds, and DHBTB bonds.

Debt service spending levels are impacted by prepayments. The Financial Plan reflects prepayments that totaled \$4.7 billion in FY 2024 and planned prepayments of \$2.0 billion in FY 2025. As shown in the table below, the net impact of these prepayments and prior year prepayments increased debt service costs in FY 2024 and will decrease debt service costs in FY 2025 through FY 2029.



STATE FINANCIAL PLAN MULTI-YEAR PROJECTIONS

STATE DEBT SERVICE (millions of dollars)						
	<u>FY 2024</u> <u>Actuals</u>	<u>FY 2025</u> <u>Projected</u>	<u>FY 2026</u> <u>Projected</u>	<u>FY 2027</u> <u>Projected</u>	<u>FY 2028</u> <u>Projected</u>	<u>FY 2029</u> <u>Projected</u>
Base Debt Service	6,002	6,684	7,191	7,687	8,038	8,538
Total Prepayment Adjustment	995	(3,195)	(4,380)	(3,060)	(2,500)	(2,500)
Prior Prepayments	(3,705)	(3,695)	(2,380)	(2,860)	(2,000)	0
FY 2024 Prepayment	4,700	(1,500)	(500)	(200)	(500)	(2,000)
FY 2025 Prepayment	0	2,000	(1,500)	0	0	(500)
Mid-Year Update State Debt Service	6,997	3,489	2,811	4,627	5,538	6,038

The FY 2025 Enacted Budget authorized liquidity financing in the form of up to \$3 billion of PIT notes as a tool to manage unanticipated financial disruptions. The Financial Plan does not assume any PIT note issuances. DOB evaluates cash results regularly and may adjust the use of notes based on liquidity needs, market considerations, and other factors.

The Financial Plan estimates for debt service spending reflect bond sale results, including refundings, projections of future refunding savings, and the adjustment of debt issuances to align with projected bond-financed capital spending. Debt service projections were reduced to reflect the contribution of \$10 billion of PAYGO capital resources that were added in the past three budgets, which includes new PAYGO spending of \$1 billion that was added in the FY 2025 Enacted Budget.

FEDERAL AID

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

Routine Federal aid supports programs for vulnerable populations and those living at or near the poverty level. Such programs include Medicaid, TANF, 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 enacted several laws between March 2020 and March 2021 to provide financial assistance to state and local governments, schools, hospitals, transit systems, businesses, families and individuals for COVID-19 pandemic response and recovery. The State also received additional Federal aid in the form of enhanced Unemployment Insurance funding, which is reported under Proprietary and Fiduciary Funds and is excluded from All Governmental Funds.

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

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

FEDERAL FUNDS DISBURSEMENTS (millions of dollars)					
	FY 2024 Actuals	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected
DISBURSEMENTS					
Medicaid	53,707	53,964	53,983	55,409	55,588
Health	12,737	15,890	15,366	15,932	16,650
Social Welfare	5,144	5,254	5,145	5,129	5,131
Education	4,682	4,458	4,387	4,387	4,387
Public Protection	1,285	1,326	1,337	1,303	1,301
Transportation	1,983	2,353	2,811	2,870	2,872
All Other ¹	1,756	1,649	1,646	1,666	1,735
Pandemic Assistance²	13,223	7,648	1,347	93	24
Child Care Funds	801	262	0	0	0
Education ARP Funds	2,467	4,185	0	0	0
FFCRA/COVID eFMAP, including local passthrough	2,061	0	0	0	0
ARP HCBS eFMAP	1,241	764	0	0	0
Education Supplemental Appropriations Act	1,573	168	0	0	0
Emergency Rental Assistance Program (ERAP)	325	0	0	0	0
Education CARES Act Funds	0	10	0	0	0
FEMA Reimbursement of Eligible Pandemic Expenses	961	500	0	0	0
FEMA Local Pass-Through Funding	3,350	1,500	1,100	0	0
Homeowner Assistance Program	52	0	0	0	0
Home Energy Assistance Program (HEAP)	43	0	0	0	0
Coronavirus Capital Projects Fund	69	69	69	69	0
State Small Business Credit Initiative	165	40	98	24	24
FHWA Surface Transportation Block Grant	115	150	80	0	0
Total Disbursements	94,517	92,542	86,022	86,789	87,688

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

² Pandemic Assistance excludes \$12.8 billion in State aid provided through the American Rescue Plan Act, as this funding is reflected as a receipt to Federal Funds and transfer to the General Fund.

- Medicaid/Health.** Funding shared by the Federal government helps support health care costs for over nine million New Yorkers, including more than two million children. Medicaid is the single largest category of Federal funding. The Federal government also provides support for several health programs administered by DOH, including the EP (discussed below).
- 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), SNAP, and Child Support. Funding from the Federal government also supports programs managed by OCFS, including Child Care, Child Welfare Services, Adult Protective & Domestic Violence Services, Foster Care, and Adoption Subsidies.

- **Education.** Federal funding supports K-12 education, special education, and Higher Education. Like Medicaid and the social services programs, significant portions of Federal education funding are directed toward vulnerable New Yorkers, such as students in schools with high poverty levels, students with disabilities, and higher education students who qualify for programs such as Pell grants and Work-Study.
- **Public Protection.** Federal funding supports various programs and operations of the State Police, DOCCS, the Office of Victim Services, DHSES, and DMNA. Federal funds are also distributed by the State to municipalities to support a variety of public safety programs.
- **Transportation.** Federal resources support infrastructure investments in highway and transit systems throughout the State, including funding participation in ongoing transportation capital plans. The Infrastructure Investment and Jobs Act increased the amount of Federal resources available to the State to fund capital costs associated with transportation projects.
- **All Other.** Other programs supported by Federal resources include housing, economic development, mental hygiene, parks and environmental conservation, and general government uses.

COVID-19 Pandemic Assistance

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

New York State was awarded \$12.75 billion under the State and Local Fiscal Recovery Fund (SLFRF) program included in ARP, of which the State will utilize the remaining \$3.65 billion program balance in FY 2025. In addition, notable funding streams that will continue to disburse funds in FY 2025 include:

- **Education Funds.** The ARP and the Coronavirus Response and Relief Supplemental Appropriations Act (CRRSA) granted additional education funding for Elementary and Secondary School Emergency Relief Fund and Emergency Assistance for Nonpublic Schools (EANS) programs, as well as funding for homeless education, IDEA, library services and the arts. The State expects to expend nearly \$4.4 billion in FY 2025.
- **Child Care Funds.** The CARES, CRRSA, and ARP granted additional funding to aid in stabilizing the child care sector, of which nearly \$270 million in remaining funds are expected to be utilized in FY 2025.
- **ARP HCBS eFMAP.** The ARP also provided a temporary 10 percentage point increase to the FMAP for certain Medicaid HCBS through March 31, 2022. In accordance with Maintenance of Effort requirements on ARP HCBS eFMAP eligibility, the State has delayed the implementation of certain MRT II savings actions so that the State can receive an estimated \$2.6 billion in eFMAP for HCBS expenditures across health and mental hygiene programs (\$589 million in FY 2023, \$1.2 billion in FY 2024 and \$764 million in FY 2025). CMS guidelines require the use of additional funding to supplement existing State funding, not supplant existing resources, and the State has until March 31, 2025, to expend its earned eFMAP in accordance with the submitted spending plan.

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

- **FEMA Reimbursement of Eligible Pandemic Expenses.** The State has applied for FEMA reimbursement for expenses incurred to date related to emergency protective measures due to the COVID-19 pandemic, including home test kits for schools. There is no assurance that FEMA will approve claims for the State to receive reimbursement in the amounts or State fiscal years as projected in the Financial Plan.
- **FEMA Local Pass-Through Funding.** Funding from this program is assumed to flow through the Financial Plan to reimburse local entities for their Federal share of COVID-19 claims submitted to FEMA.

- **Coronavirus Capital Projects Fund.** The ARP created the Coronavirus Capital Projects Fund to provide funding to carry out critical capital projects that directly enable work, education, and health monitoring, including remote options, in response to the COVID-19 PHE. The State has been allocated \$345 million for the program and will continue to disburse these funds in concert with the additional broadband investments.
- **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 and is expected to continue to disburse through FY 2026.

Essential Plan

The State participates in the EP, a health insurance program which receives Federal subsidies authorized through the ACA. The EP includes health insurance coverage for New York State residents who are lawfully present in the United States, including legally residing immigrants, and are not eligible for Medicaid, CHP, or other employer-sponsored coverage. Individuals who meet the EP eligibility standards are enrolled through the New York State of Health (NYSOH) insurance exchange, with the cost of insurance premiums subsidized by the State and Federal governments. The Exchange – NYSOH – serves as a centralized marketplace to shop for, compare, and enroll in a health plan. Nearly 1.4 million New Yorkers are expected to be enrolled in the EP in FY 2025, which represents an increase in enrollment from FY 2024 as the end of the Federal PHE causes individuals to shift out of Medicaid and into EP. Growth in outyear enrollment is also due to expanded eligibility under a Federal Section 1332 State Innovation Waiver (the “Waiver”) which increased EP income eligibility from 200 percent of the Federal Poverty Level (FPL) to 250 percent FPL, as well as new cost-sharing reductions for enrollees.

ESSENTIAL PLAN ¹ (millions of dollars)									
	FY 2024	FY 2025		FY 2026		FY 2027		FY 2028	
	Actuals	Projected	Change	Projected	Change	Projected	Change	Projected	Change
Disbursements	9,745	12,444	27.7%	12,263	-1.5%	12,769	4.1%	13,416	5.1%
Assistance and Grants	9,745	11,737	20.4%	12,160	3.6%	12,665	4.2%	13,309	5.1%
State Operations ²	0	707	0.0%	103	-85.4%	104	1.0%	107	2.9%

¹ Effective April 1, 2024, New York's fully federally funded Section 1332 Waiver mirrors the EP initial 1331 Waiver with expanded eligibility to certain residents with household incomes up to 250% of the Federal Poverty Level (FPL).

² FY 2024 excludes \$87 million in State funded disbursements. Effective FY 2025, all state operations are expected to be fully federally funded.

The FY 2023 Enacted Budget authorized the State to submit a Section 1332 State Innovation Waiver to the U.S. Department of Treasury and the U.S. DOH and Human Services. Pursuant to the recently approved March 2024 Waiver, New York State extended coverage to more low- and moderate-income individuals through the expanded EP. Prior to the new Waiver, both the State and Federal governments shared in the costs of the EP, under Section 1331 of the ACA. To the extent that Federal funds are sufficient to support operational costs of the program, the new Waiver is expected to be fully federally funded. Beginning in FY 2025, most new EP spending will be paid under the new Waiver, which is valid through December 31, 2028.

Under the original EP, Federal funding was received in advance pursuant to a formula that calculated what EP enrollees would have received had they enrolled in a qualified health plan and deposited 95 percent of that value into the EP Trust Fund. These funds are earmarked exclusively for eligible expenses under the Section 1331 Waiver, which are limited to reducing premiums, reducing cost sharing, and providing additional benefits for EP enrollees. Due to restrictions on eligible expenses, advances have exceeded disbursements, resulting in a fund balance of \$9.1 billion as of March 31, 2024. With approval of the Section 1332 Waiver, effective April 1, 2025, this accumulated balance is suspended for the life of the waiver and will not be available to support EP costs. This balance will continue to earn interest that is payable to the Federal government. The balance of the advances will be maintained until the Federal government authorizes additional

expenditures. Pursuant to the Section 1332 Waiver, Federal funding is based on the amount of Premium Tax Credits that would have been provided to individuals in the State under the ACA absent the waiver. Federal payments will be made as costs are incurred, and all Federal funds must be used for the purpose of implementing the waiver.

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

Federal Impact on All Funds Spending

ALL FUNDS MID-YEAR CHANGES (in millions)				
	<u>FY 2025</u>	<u>FY 2026</u>	<u>FY 2027</u>	<u>FY 2028</u>
ENACTED BUDGET ESTIMATE	239,168	242,775	250,804	256,051
<i>Annual \$ Growth</i>	4,301	3,607	8,029	5,247
<i>Annual % Growth</i>	1.8%	1.5%	3.3%	2.1%
Spending Revisions	<u>774</u>	<u>(1,585)</u>	<u>686</u>	<u>1,707</u>
State Operating Funds	2,012	(314)	1,457	2,426
State Capital Funds	(970)	(843)	(67)	(23)
Federal Funds	<u>(268)</u>	<u>(428)</u>	<u>(704)</u>	<u>(696)</u>
Medicaid Actions	(768)	(376)	(682)	(682)
Upper Payment Limit Shift to FY 2026	(306)	306	0	0
H+H UPL Conversion	413	0	0	0
Drug Rebates	(776)	(776)	(776)	(776)
All Other Medicaid Actions	(99)	94	94	94
Child Health Plus State Plan Amendments	337	0	0	0
Essential Plan	174	0	0	0
State Small Business Credit Initiative Re-estimate	(95)	0	24	24
Decrease in FHWA Indirect Receipt Rate	(17)	(17)	(17)	(17)
All Other	101	(35)	(29)	(21)
MID-YEAR ESTIMATE	239,942	241,190	251,490	257,758
<i>Annual \$ Growth</i>	5,075	1,248	10,300	6,268
<i>Annual % Growth</i>	2.2%	0.5%	4.3%	2.5%

**FY 2025
YEAR-TO-DATE
OPERATING RESULTS**



FY 2025 YEAR-TO-DATE OPERATING RESULTS

This discussion provides a summary of operating results for April through September 2024 compared to: (1) the projections set forth in the FY 2025 Enacted Budget Financial Plan ("initial estimates"), and (2) prior fiscal year results for the same period (April through September 2023).

Summary of General Fund Operating Results

The General Fund ended September 2024 with a balance of \$52.4 billion, \$3.2 billion above the initial estimate, largely driven by lower than projected assistance and grants spending (\$1.3 billion) and transfers for capital projects (\$873 million) combined with higher receipts (\$1.2 billion).

GENERAL FUND OPERATING RESULTS				
FY 2025 April to September				
(millions of dollars)				
	Initial Estimate	Actuals	Variance Above/ (Below)	
			Initial Estimate	
			\$	%
OPENING BALANCE	46,331	46,331	0	0.0%
Total Receipts	53,427	54,633	1,206	2.3%
Taxes:	49,849	51,100	1,251	2.5%
Personal Income Tax ¹	27,865	28,775	910	3.3%
Consumption / Use Taxes ¹	9,460	9,795	335	3.5%
Business Taxes	5,259	4,896	(363)	-6.9%
Pass Through Entity Tax	6,021	6,395	374	6.2%
Other Taxes ¹	1,244	1,239	(5)	-0.4%
Miscellaneous and Federal Receipts	2,157	2,419	262	12.1%
Transfers From Other Funds	1,421	1,114	(307)	-21.6%
Total Spending	50,558	48,566	(1,992)	-3.9%
Assistance and Grants	35,088	33,774	(1,314)	-3.7%
Agency Operations (including GSCs)	10,025	10,573	548	5.5%
Transfers to Other Funds	5,445	4,219	(1,226)	-22.5%
Debt Service Transfer	50	95	45	90.0%
Capital Projects Transfer	2,831	1,958	(873)	-30.8%
SUNY Operations Transfer	1,265	1,202	(63)	-5.0%
All Other Transfers	1,299	964	(335)	-25.8%
Change in Operations	2,869	6,067	3,198	111.5%
CLOSING BALANCE	49,200	52,398	3,198	6.5%

¹ Includes transfers from other funds after debt service.



General Fund Receipts

Through September 2024, General Fund Receipts, including transfers from other funds, totaled \$54.6 billion, \$1.2 billion (2.3 percent) above the initial estimate.

Tax collections were \$1.3 billion above the initial estimate comprised of stronger than expected PIT, User and PTET tax collections that are refunded in full in subsequent years through PIT credits and refunds. Higher receipts were mainly driven by stronger than expected PIT withholding and current estimated payments, and fewer than expected prior year refunds and fewer advanced credit payments, stronger consumer spending, as well as higher estimated PTET payments. Non-PTET business taxes fell below projections due to lower than expected CFT and bank audits and lower September CFT estimated payments.

Miscellaneous receipts were higher than estimated driven predominantly by refunds and reimbursements, licenses and fees, and investment income. Partly offsetting the higher receipts were lower collections recorded for various fees and surcharges including Bottle Bill, bond issuance charge, and wireless communications. Debt service transfers from the DHBTf contributed to lower transfers from other funds and are now expected to occur later in the year.

General Fund Spending

General Fund spending, including transfers to other funds, totaled \$48.6 billion, \$2 billion (3.9 percent) below the initial estimate, due to a combination of timing related variances and conservative forecasting in assistance and grants spending and capital underspending, resulting in a reduced need for reimbursements from the General Fund.

Lower than planned assistance and grants was reported across most functional areas, including the largest variances below.

- Children and Family Services (\$834 million) primarily for Day Care and Child Welfare Services.
- School Aid (\$511 million) mainly due to lower than projected spending for Excess Cost Aid, categorical programs, General Aid and Statewide Universal Full-Day Prekindergarten (SUFPA).
- Mental Hygiene (\$278 million) in the areas of OPWDD Medicaid and non-Medicaid programs and OMH Adult Non-Residential and Children & Youth Non-Residential programs.
- Public Health (\$204 million) due to timing of legislative adds and incipient programs included in the FY 2025 Enacted Budget, and the timing of claims for General Public Health Work and Early intervention programs.



FY 2025 YEAR-TO-DATE OPERATING RESULTS

Medicaid spending was \$250 million above the plan due to delays in expected reimbursements from the City of New York and increased costs in the Nursing Home Transition & Diversion/Traumatic Brain Injury waiver programs that are partly offset by lower Managed Care claims due to revised enrollment cost estimates.

Agency Operations spending, including fringe benefits, was \$548 million above the plan, driven largely by increased operational spending in several agencies and the delayed FEMA reimbursement (\$300 million) of previously incurred COVID related costs that are now projected to occur later in the fiscal year.

Various transfers previously planned in the first half of the fiscal year are now expected to be executed later in the fiscal year including to the Health Care Stabilization fund.



FY 2025 YEAR-TO-DATE OPERATING RESULTS

Summary of All Governmental Funds Operating Results

All Governmental Funds ended September 2024 with a balance of \$74 billion, \$4.1 billion above the initial estimate, driven by higher than projected receipts (\$3 billion) and lower spending (\$1.1 billion).

ALL GOVERNMENTAL FUNDS COMPARED TO PLAN				
FY 2025 April to September				
(millions of dollars)				
	Initial Estimate	Actuals	Variance Above/ (Below) Initial Estimate	
			\$	%
OPENING BALANCE	65,912	65,912	0	0.0%
ALL FUNDS RECEIPTS:	117,577	120,616	3,039	2.6%
Total Taxes	53,943	54,626	683	1.3%
Personal Income Tax	28,280	28,927	647	2.3%
Consumption / Use Tax	11,269	11,303	34	0.3%
Business Taxes	7,006	6,641	(365)	-5.2%
Pass Through Entity Tax	6,021	6,395	374	6.2%
Other Taxes	1,367	1,360	(7)	-0.5%
Miscellaneous Receipts	15,949	17,003	1,054	6.6%
Federal Receipts	47,685	48,987	1,302	2.7%
ALL FUNDS DISBURSEMENTS:	113,520	112,427	(1,093)	-1.0%
STATE OPERATING FUNDS	61,581	60,541	(1,040)	-1.7%
Assistance and Grants	45,590	44,321	(1,269)	-2.8%
School Aid	15,893	15,381	(512)	-3.2%
DOH Medicaid	17,455	17,715	260	1.5%
Higher Education	1,173	1,125	(48)	-4.1%
Transportation	2,525	2,488	(37)	-1.5%
Social Services	2,804	1,923	(881)	-31.4%
Mental Hygiene	2,123	1,844	(279)	-13.1%
All Other	3,617	3,845	228	6.3%
State Operations	15,458	15,896	438	2.8%
Agency Operations	11,372	11,793	421	3.7%
Executive Agencies	5,987	6,366	379	6.3%
University Systems	3,860	3,910	50	1.3%
Elected Officials	1,525	1,517	(8)	-0.5%
Fringe Benefits/Fixed Costs	4,086	4,103	17	0.4%
Pension Contribution	475	475	0	0.0%
Health Insurance	2,723	2,720	(3)	-0.1%
Other Fringe Benefits/Fixed Costs	888	908	20	2.3%
Debt Service	533	324	(209)	-39.2%
CAPITAL PROJECTS (State and Federal Funds)	8,983	7,103	(1,880)	-20.9%
FEDERAL OPERATING AID	42,956	44,783	1,827	4.3%
NET OTHER FINANCING SOURCES	(80)	(70)	10	12.5%
CHANGE IN OPERATIONS	3,977	8,119	4,142	104.1%
CLOSING BALANCE	69,889	74,031	4,142	5.9%



All Funds Receipts

All Funds receipts totaled \$120.6 billion, exceeding initial estimates by \$3 billion, due to a combination of the timing of Federal operating aid spending and reimbursements, including earlier than planned Federal ARP education grants spending, higher tax collections, and miscellaneous receipts. In addition to the General Fund tax collections and miscellaneous receipts described above, collections exceeded planned amounts most significantly in the areas of HCRA and mobile sports wagering receipts.

All Funds Spending

State Operating Funds spending totaled \$60.5 billion and was \$1 billion below initial projections, driven predominantly by lower than projected assistance and grants spending as described in the General Fund section above.

In addition to the General Fund variances, SUNY operations spending was \$50 million above initial estimates.

Debt service costs were below the initial estimate due to the State applying more debt service prepayment offsets earlier than expected.

Lower capital projects spending was due to routine timing delays of various Economic Development, Education and Transportation construction projects.

Federal Operating Aid spending totaled \$44.8 billion and was \$1.8 billion (4.3 percent) above initial projections. Higher than projected spending was mainly driven by the following areas.

- School Aid (\$1.3 billion) for COVID-19 related grants (\$1.5 billion), offset partially by lower spending on U.S. Department of Agriculture School Lunch Act Grants (\$153 million).
- Public Health (\$530 million) due largely to the timing of federal CHP payments and a payment associated with the coverage of undocumented pregnant individuals under CHP with a federal match, retroactive to April 2022.
- Essential Plan (\$503 million) due primarily to higher enrollment levels and the expansion of EP coverage to additional income groups related to the 1332 waiver.
- Children and Family Services (\$300 million) for Child Welfare and Child Care grants, partially offset by lower than projected Federal spending for the EO 13985 Title XX Equity Action Plan.
- Temporary and Disability Assistance (\$79 million) for Public Assistance benefit payments, Child Care subsidies, administration for SNAP and the Flexible Fund for Family Services (FFFS), partially offset by lower spending for the Summer EBT program and HEAP.



FY 2025 YEAR-TO-DATE OPERATING RESULTS

Federal Medicaid program and admin spending was \$963 million lower than planned due to delayed CMS approval of Upper Payment Limit Supplemental payments, higher than anticipated offsets related to the shift of CHP costs from the Medicaid program to the dedicated CHP program, and administrative claiming patterns from local districts.

All Governmental Funds Results Compared to Prior Year

The FY 2025 September All Funds balance, totaling \$74 billion, was \$826 million higher than in the prior year due to an increase in receipts (\$3 billion), offset partially by an increase in annual disbursements (\$2 billion).

ALL GOVERNMENTAL FUNDS - RESULTS COMPARED TO PRIOR YEAR				
FY 2025 April to September				
(millions of dollars)				
	Actuals		Increase/(Decrease)	
	FY 2024	FY 2025	\$	%
OPENING BALANCE	65,956	65,912	(44)	-0.1%
ALL FUNDS RECEIPTS:	117,653	120,616	2,963	2.5%
Total Taxes	51,489	54,626	3,137	6.1%
Personal Income Tax	25,981	28,927	2,946	11.3%
Pass Through Entity Tax	5,915	6,395	480	8.1%
All Other Taxes	19,593	19,304	(289)	-1.5%
Miscellaneous Receipts	17,034	17,003	(31)	-0.2%
Federal Receipts	49,130	48,987	(143)	-0.3%
ALL FUNDS DISBURSEMENTS:	110,394	112,427	2,033	1.8%
STATE OPERATING FUNDS	59,053	60,541	1,488	2.5%
Assistance and Grants	43,626	44,321	695	1.6%
School Aid	14,123	15,381	1,258	8.9%
DOH Medicaid (incl. admin and EP)	17,947	17,715	(232)	-1.3%
All Other	11,556	11,225	(331)	-2.9%
State Operations	14,866	15,896	1,030	6.9%
Agency Operations	10,005	11,793	1,788	17.9%
Executive Agencies	5,064	6,366	1,302	25.7%
University Systems	3,563	3,910	347	9.7%
Elected Officials	1,378	1,517	139	10.1%
Fringe Benefits/Fixed Costs	4,861	4,103	(758)	-15.6%
Pension Contribution	1,947	475	(1,472)	-75.6%
Health Insurance	2,368	2,720	352	14.9%
Other Fringe Benefits/Fixed Costs	546	908	362	66.3%
Debt Service	561	324	(237)	-42.2%
CAPITAL PROJECTS (State and Federal Funds)	6,537	7,103	566	8.7%
FEDERAL OPERATING AID	44,804	44,783	(21)	0.0%
NET OTHER FINANCING SOURCES	(10)	(70)	(60)	-600.0%
CHANGE IN OPERATIONS	7,249	8,119	870	12.0%
CLOSING BALANCE	73,205	74,031	826	1.1%



All Funds Receipts

Tax collections through September were \$3.1 billion higher than through the same period in FY 2024. Growth in PIT receipts includes a combination of increased withholding, estimated payments and final returns, coupled with a decrease in total refunds driven by a decline in the State/City offset, partially offset by increased advanced credit payments and current year refunds, and decreased delinquencies. Growth in estimated PTET payments drove higher collections. All other taxes were lower than the prior year driven by higher CFT refunds and decreased audits payments (\$231 million) and other taxes (\$313 million) mainly in estate tax collections, partly offset by growth in sales tax and adult-use cannabis receipts driven by the continued maturation of the market.

Miscellaneous receipts were lower than in the preceding year primarily due to decreased capital project fund receipts related to the timing of reimbursements for various capital programs, offset partially by increased collections from Investment Income, SUNY's operating accounts, the Financial Services Insurance Department, and Opioid Settlements.

Federal receipts decreased due to the timing of Federal operating aid spending and reimbursements.

All Funds Spending

State Operating Funds spending totaled \$60.5 billion through September of FY 2025, an increase of \$1.5 billion (2.5 percent) as compared to the same period in FY 2024.

Assistance and grants spending through September was \$695 million higher than in the prior year. School Aid growth reflects planned increases in General Aid that are financed by a combination of the General Fund and the State's lottery and gaming funds, as well as increased spending for Excess Cost Aid and BOCES Aid. Lower Medicaid spending in the current year is primarily attributable to lower Managed Care spending from the redetermination of eligibility associated with the PHE unwind, which reduced overall Medicaid enrollment, and the timing of Federal funding for Enhanced Pregnancy Coverage that was not claimed in the prior year. This lower Medicaid spending was partially offset by increased claims spending in Long-Term Care, Acute Care, and Pharmacy services.

All other assistance and grants spending was lower in the current year in aggregate due mainly to the use of the Mental Hygiene Stabilization Fund to support healthcare and direct care worker bonuses and other payments in the prior year. This lower spending is offset partly by growth in spending across several programs including expanded investments in OMH Adult Non-Residential programs, Child Health Plus enrollment growth and coverage of undocumented pregnant individuals that were previously under the Medicaid program, spending for Migrant Assistance, operating support for CUNY senior colleges, increased Tuition Assistance Program payments, and the State's match of endowed gifts to SUNY University Centers, as well as planned statewide mass transit operating aid public safety increases.



FY 2025 YEAR-TO-DATE OPERATING RESULTS

Executive agency operations spending increased from the prior year due largely to FEMA reimbursements received in the prior year for State costs incurred for COVID-19 pandemic response and recovery efforts, as well as salary increases pursuant to existing labor contracts, workforce growth, and inflationary increases for energy, medical expenses, and other commodities.

University systems' agency operations spending increased from the prior year due largely to salary increases pursuant to existing labor contracts and increased funding for campus operations. Spending for Elected Officials also grew due primarily to higher Judiciary spending.

Lower annual spending for fringe benefits was due to the prepayment of future pension obligations in FY 2024, partially offset by higher spending on health and workers' compensation benefits.

Federal operating spending decreased from the prior year due largely to pandemic-related Federal spending in FY 2024, including reimbursements of costs that were passed through to local entities (\$1.8 billion), and FEMA reimbursements for State costs incurred for COVID-19 pandemic response and recovery efforts (\$961 million), as well as lower COVID eFMAP due to the phasing out of the enhanced match (\$1.7 billion). This decline in spending is partly offset by growth in the following programs:

- School Aid (\$2.1 billion) driven by COVID-19 related American Rescue Plan Elementary and Secondary Education grants.
- Essential Plan (\$1.1 billion) owing to the expansion of program eligibility associated with the 1332 waiver, increased hospital investments, and the timing of payments.
- Temporary and Disability Assistance (\$990 million) for the Flexible Fund for Family Services, the Summer EBT program, Child Care subsidies, and Public Assistance benefit payments.
- Public Health (\$664 million) due largely to the timing of Federal CHP payments.
- Medicaid claims (\$886 million) and Medicaid Part A&B (\$61 million) growth that is offset partly by increased rebate collections resulting from the NYRx transition and the timing of other payments.

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



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

State Operating Funds

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

Proprietary Funds

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

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

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

Fiduciary Funds

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

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



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

Note 3 – Disbursement Descriptions

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

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

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

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

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

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

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

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

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



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

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

Note 4 – Reservations of General Fund Balance

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

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

Rainy Day Reserves - Created pursuant to law to account for funds set aside for use during economic downturns or in response to a catastrophic event, as defined in the law. The economic downturn clause is triggered after five consecutive months of decline in the State's composite index of business cycle indicators. The reserve may have a maximum balance equal to 25 percent of projected General Fund spending in the current year.

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

Community Projects - Created pursuant to law to finance discretionary, usually local, projects ("member items") sponsored by individual legislators and the Governor. In previous years, the Budget included lump sum appropriations for the Governor, Senate, and the Assembly, to be designated for various grants, awards and contracts with local governments, not-for-profit organizations, and community groups. The FY 2025 Enacted Budget includes no new appropriations.

The following funds are reserved for specified or undesignated purposes:

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



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

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

Retiree Health Benefit Trust Fund (RHBTf) - The RHBTf was created in FY 2018 as a qualified trust under GASBS No. 74 and is authorized to reserve money for the payment of health benefits of retired employees and their dependents. Unlike State pensions, which are pre-funded, future retiree health care costs are unfunded, meaning no money is set aside to pay these future expenses. The State pays these expenses each year as they come due. Under current law, the State may deposit into the RHBTf, in any given fiscal year, up to 1.5 percent of total then-current unfunded actuarial accrued OPEB liability.

Note 5 — Off-Budget Transactions

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

Note 6 — Statewide Cash Flow Administration

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

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

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



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

Note 7 – Transfer Eliminations

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

Note 8 - Extraordinary Monetary Settlements Received and Uses

The State receives fines and penalties during the normal course of business; however, 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.

Through FY 2024, the State identified \$13.6 billion in extraordinary settlements that have been dedicated for specific purposes. Effective FY 2025, the DOB will no longer separately track settlement payments. However, settlement receipts above \$25 million will be set aside in the General Fund Reserve for Economic Uncertainties and smaller receipts will be utilized annually for general operations consistent with past practice prior to the extraordinary levels that began in FY 2015.

Detailed descriptions for prior extraordinary monetary settlement receipts, by firm and amount, and expenditures, including capital investments, are available in previous Financial Plan publications. The following table summarizes past and planned uses of the Extraordinary Monetary Settlements received to date.



FINANCIAL PLAN ACCOMPANYING NOTES

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 - 2024 Actuals	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	
Opening Settlement Balance in General Fund	0	1,110	690	413	46	0
Receipt of Extraordinary Monetary Settlements	13,645	0	0	0	0	13,645
Use/Transfer of Funds	12,535	420	277	367	46	13,645
Capital Purposes:	6,980	420	277	270	43	7,990
Dedicated Infrastructure Investment Fund (DIIF)	5,489	345	215	220	41	6,310
Environmental Protection Fund	120	0	0	0	0	120
Mass Transit	81	3	1	0	0	85
Healthcare	206	12	1	4	2	225
Clean Water Grants	84	60	60	46	0	250
Javits Center Expansion	1,000	0	0	0	0	1,000
Other Purposes:	3,131	0	0	97	3	3,231
Audit Disallowance - Federal Settlement	850	0	0	0	0	850
CSX Litigation Payment	76	0	0	0	0	76
Financial Plan - General Fund Operating Purposes	1,807	0	0	97	3	1,907
Mass Transit Operating	10	0	0	0	0	10
MTA Operating Aid	194	0	0	0	0	194
Department of Law - Litigation Services Operations	189	0	0	0	0	189
OASAS Chemical Dependence Program	5	0	0	0	0	5
Reservation of Funds:	2,424	0	0	0	0	2,424
Rainy Day Reserves	488	0	0	0	0	488
Reserve for Economic Uncertainties	1,781	0	0	0	0	1,781
Reserve for Retroactive Labor Agreements	155	0	0	0	0	155
Closing Settlement Balance in General Fund	1,110	690	413	46	0	0



Note 9 – Gaming Receipts

GAMING RECEIPTS (millions of dollars)					
	FY 2024 Actuals	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected
TOTAL RECEIPTS	5,010	4,912	4,850	4,928	4,962
Education	4,745	4,603	4,570	4,638	4,672
Traditional Lottery	2,630	2,455	2,392	2,392	2,392
VLT Gaming	1,076	1,034	1,034	1,034	1,036
Mobile Sports Wagering	889	979	1,009	1,040	1,072
Commercial Gaming (School Aid)	128	129	129	166	166
Interactive Fantasy Sports	22	6	6	6	6
All Other	265	309	280	290	290
Tribal State Compact	222	266	237	237	237
Commercial Gaming (Local)	32	32	32	42	42
Mobile Sports Wagering (Youth Sports)	5	5	5	5	5
Mobile Sports Wagering (Problem Gambling)	6	6	6	6	6

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

FY 2025 education gaming receipts are projected to decrease from FY 2024 primarily due to greater than typical lottery and VLT administrative surpluses being available in FY 2024 and projected declines in sales for both Powerball and Mega Millions due to extremely strong sales performances in FY 2024, with each game experiencing multiple drawings in which the jackpot prize was in excess of \$1 billion. This is slightly offset by continued growth in mobile sports wagering. Education gaming receipts are projected to slightly decrease in FY 2026 due to less available lottery administrative surplus relative to FY 2025. Education gaming receipts are projected to increase in all other outyears due to significant increases in commercial gaming receipts starting in FY 2027 as slot tax rates for all four commercial casinos are set to revert to their higher, statutory rates and the continued growth of mobile sports wagering as the market progresses towards maturity.

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



Note 10 – FY 2024 Special Revenue Fund Balance Transfer

Section 15 of Part PP of Chapter 56 of the Laws of 2023 authorizes the Director of the Budget to transfer up to \$700 million from the unencumbered balance of any special revenue fund or account, or combination of funds and accounts, to the General Fund. Pursuant to such authority, the State transferred \$18.4 million from three State Special Revenue Funds to the General Fund.

FY 2024 SPECIAL REVENUE FUND BALANCE TRANSFERS TO THE GENERAL FUND		
(in dollars)		
	<u>Sending Fund</u>	<u>Transfer Amount</u>
345.22653	S. U. GENERAL IFR	15,424,000
346.22700	CHEMICAL DEPENDENCE SERVICE	1,000,000
S01.23703	PROBLEM GAMBLING SERVICES	2,000,000
		<u>18,424,000</u>

GLOSSARY OF ACRONYMS



ACA	Affordable Care Act
AG	Attorney General
AI	Artificial Intelligence
APCD	All-Payer Claims Database
ARP	American Rescue Plan Act of 2021
AY	Academic Year (July 1 through June 30) – SUNY/CUNY
BANs	Bond Anticipation Notes
BEA	Bureau of Economic Analysis
BLS	Bureau of Labor Statistics
BOCES	Boards of Cooperative Educational Services
C82 SSPU	Council 82 Security Supervisors Unit
CAC	Climate Action Council
CARES Act	Coronavirus Aid, Relief, and Economic Security Act
CDD	Council on Developmental Disabilities
CDPAP	Consumer Directed Personal Assistance Program
CEP	Community Eligibility Provision
CFT	Corporate Franchise Tax
CHP	Child Health Plus
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
CPI-W	CPI for Urban Wage Earners and Clerical Workers
CRRSA	Coronavirus Response and Relief Supplemental Appropriations Act
CSE	Committees on Special Education
CSEA	Civil Service Employees Association
CTI	Critical Time Intervention
CUNY	City University of New York
CUT	Corporation and Utilities Tax
CW/CA	Clean Water/Clean Air
CY	Calendar Year
DANY	New York County District Attorney
DASNY	Dormitory Authority of the State of New York
DCJS	Division of Criminal Justice Services
DEC	Department of Environmental Conservation
DFS	Department of Financial Services
DHBTF	Dedicated Highway and Bridge Trust Fund
DHCR	Division of Housing and Community Renewal
DHSES	Division of Homeland Security & Emergency Services
DIIF	Dedicated Infrastructure Investment Fund
DMNA	Division of Military and Naval Affairs
DMV	Department of Motor Vehicles
DOB	Division of the Budget
DOCCS	Department of Corrections and Community Supervision
DOH	Department of Health
DOL	Department of Labor
DOS	Department of State
DOT	Department of Transportation
DPT	Directed Payment Template
DS	Debt Service
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
EPIC	Elderly Pharmaceutical Insurance Coverage
ERAP	Emergency Rental Assistance Program
ERS	Employees' Retirement System
ESEA	Elementary and Secondary Education Act
ESD	Empire State Development
ESSHI	Empire State Supportive Housing Initiative
FACT	Forensic Assertive Community Treatment
FEMA	Federal Emergency Management Agency
FFCRA	Families First Coronavirus Response Act
FFFS	Flexible Fund for Family Services
FFY	Federal Fiscal Year (October 1 Through September 30)
FHWA	Federal Highway Administration
FMAP	Federal Medical Assistance Percentage
FOMC	Federal Open Market Committee
FPL	Federal Poverty Level
FTE	Full-Time Equivalent
FY	Fiscal Year
GAAP	Generally Accepted Accounting Principles
GASBS	Governmental Accounting Standards Board Statement
GCI	Global Cap Index
GDC	Gateway Development Commission
GDP	Gross Domestic Product
GLIP	Group Life Insurance Plan
GPHW	General Public Health Work
GSCs	General State Charges
GSEU	Graduate Student Employees Union
HCBS	Home and Community-Based Services
HCRA	Health Care Reform Act
HCTF	Health Care Transformation Fund
HEAP	Home Energy Assistance Program
HERRC	Humanitarian Emergency Response and Relief Center
HESC	Higher Education Services Corporation
HSF	Healthcare Stability Fund
HUT	Highway Use Tax
ICR	Institutional Cost Reports
IDEA	Individuals with Disabilities Education Act
IJA	Infrastructure Investment and Jobs Act
ILS	Indigent Legal Services
IPOs	
IRA	Inflation Reduction Act
IRS	Internal Revenue Service
IT	Information Technology
ITS	Information Technology Services
JSOC	Joint Security Operations Center
LEAPS	Learning and Enrichment After-School Program
LFY	Local Fiscal Year
LRAP	Landlord Rental Assistance Program
LSA	Local Share Adjustment
MCO	Managed Care Organization
MCTMT	Metropolitan Commuter Transportation Mobility Tax
MHSF	Mental Hygiene Stabilization Fund
MLTC	Managed Long-Term Care
MMC	Mainstream Managed Care
MRT II	Medicaid Redesign Team II



GLOSSARY OF ACRONYMS

MSA	Master Settlement Agreement
MTA	Metropolitan Transportation Authority
NANY	Nurses Across New York
NPS	Non-Personal Service
NYS	New York State
NYSCOPBA	New York State Correctional Officers and Police Benevolent Association
NYSE	New York Stock Exchange
NYSHIP	New York State Health Insurance Program
NYSLRS	New York State and Local Retirement System
NYSOH	New York State of Health
NYSPIA	New York State Police Investigators Association
NYSTA	New York State Thruway Authority
NYSTPBA	Police Benevolent Association of the New York State Troopers
OASAS	Office of Addiction Services and Supports
OCFS	Office of Children and Family Services
OGS	Office of General Services
OMH	Office of Mental Health
OMIG	Office of the Medicaid Inspector General
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
PCE	Personal Consumption Expenditures
PEF	Public Employees Federation
PFRS	Police and Fire Retirement System
PHE	Public Health Emergency
PIGI	Personal Income Growth Index
PILOT	Payments in Lieu of Taxes
PIT	Personal Income Tax
PPE	Personal Protective Equipment
PRUCOL	Permanently Residing Under Color of Law
PS	Personal Service
PTET	Pass-Through Entity Tax
QCEW	Quarterly Census of Employment and Wages
RBTF	Revenue Bond Tax Fund
RGGI	Regional Greenhouse Gas Initiative
RHBTF	Retiree Health Benefit Trust Fund
RSSL	Retirement and Social Security Law
SALT	State and Local Tax
SED	State Education Department
SFY	State Fiscal Year (April 1 Through March 31)
SHIN-NY	Statewide Health Information Network for New York
SLFRF	State and Local Fiscal Recovery Fund
SNAP	Supplemental Nutrition Assistance Program
SOFA	State Office for the Aging
SSI	Supplemental Security Income
STAR	School Tax Relief
STEM	Science, Technology, Engineering, and Math
STIP	Short-Term Investment Pool
SUFPK	Statewide Universal Full-Day Prekindergarten
SUNY	State University of New York
SY	School Year (July 1 through June 30)
TANF	Temporary Assistance for Needy Families



GLOSSARY OF ACRONYMS

TAP	Tuition Assistance Program
TCJA	Tax Cuts and Jobs Act of 2017
THU	Transition to Home Units
TRS	Teachers' Retirement System
TY	Tax Year (January 1 Through December 31)
UUP	United University Professions
VAP	Vital Access Provider
VAPAP	Vital Access Provider Assurance Program
VDC	Voluntary Defined Contribution
VLTS	Video Lottery Terminals

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

	<u>FY 2025 Projected</u>	<u>FY 2026 Projected</u>	<u>FY 2027 Projected</u>	<u>FY 2028 Projected</u>
Receipts:				
Taxes:				
Personal Income Tax	28,197	29,288	35,071	40,529
Consumption/Use Taxes	10,091	10,314	10,567	10,804
Business Taxes	17,963	17,019	9,778	9,889
Other Taxes	1,397	1,458	1,516	1,581
Miscellaneous Receipts	4,683	4,112	2,569	2,233
Federal Receipts	3,645	0	0	0
Transfers from Other Funds:				
PIT in Excess of Revenue Bond Debt Service	27,257	29,121	33,272	38,009
PTET in Excess of Revenue Bond Debt Service	7,759	6,489	(891)	0
ECEP in Excess of Revenue Bond Debt Service	8	8	0	0
Sales Tax in Excess of LGAC Bond Debt Service	0	0	0	0
Sales Tax in Excess of Revenue Bond Debt Service	8,959	9,038	9,140	9,115
Real Estate Taxes in Excess of CW/CA Debt Service	857	942	1,041	1,162
All Other	1,709	1,972	1,562	1,594
Total Receipts	<u>112,525</u>	<u>109,761</u>	<u>103,625</u>	<u>114,916</u>
Disbursements:				
Assistance and Grants	77,018	81,881	85,946	89,487
State Operations:				
Personal Service	11,009	11,498	12,360	12,757
Non-Personal Service	2,817	3,406	3,528	3,569
General State Charges	9,135	9,628	10,740	11,869
Transfers to Other Funds:				
Debt Service	276	299	327	333
Capital Projects	5,060	4,765	3,513	3,920
SUNY Operations	1,738	1,763	1,761	1,761
Other Purposes	2,291	1,823	1,823	1,680
Total Disbursements	<u>109,344</u>	<u>115,063</u>	<u>119,998</u>	<u>125,376</u>
Use (Reservation) of Fund Balance:				
Debt Management	576	860	0	0
Economic Uncertainties	(35)	500	0	0
Extraordinary Monetary Settlements	420	277	367	46
Labor Settlements/Agency Operations	(1,334)	0	0	0
Rainy Day Reserve	(1,500)	0	0	0
Timing of PTET/PIT Credits	(1,827)	2,646	13,018	300
Undesignated Fund Balance	519	0	(3,203)	3,037
Total Use (Reservation) of Fund Balance	<u>(3,181)</u>	<u>4,283</u>	<u>10,182</u>	<u>3,383</u>
Excess (Deficiency) of Receipts and Use (Reservation) of Fund Balance Over Disbursements	<u>0</u>	<u>(1,019)</u>	<u>(6,191)</u>	<u>(7,077)</u>

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

	<u>FY 2024 Actuals</u>	<u>FY 2025 Projected</u>	<u>Annual \$ Change</u>	<u>Annual % Change</u>
Opening Fund Balance	43,451	46,331	2,880	6.6%
Receipts:				
Taxes:				
Personal Income Tax	25,312	28,197	2,885	11.4%
Consumption/Use Taxes	9,872	10,091	219	2.2%
Business Taxes	17,425	17,963	538	3.1%
Other Taxes	1,876	1,397	(479)	-25.5%
Miscellaneous Receipts	4,878	4,683	(195)	-4.0%
Federal Receipts	2,250	3,645	1,395	62.0%
Transfers from Other Funds:				
PIT in Excess of Revenue Bond Debt Service	21,748	27,257	5,509	25.3%
PTET in Excess of Revenue Bond Debt Service	6,978	7,759	781	11.2%
ECEP in Excess of Revenue Bond Debt Service	0	8	8	100.0%
Sales Tax in Excess of LGAC Bond Debt Service	0	0	0	0.0%
Sales Tax in Excess of Revenue Bond Debt Service	7,839	8,959	1,120	14.3%
Real Estate Taxes in Excess of CW/CA Debt Service	877	857	(20)	-2.3%
All Other	3,942	1,709	(2,233)	-56.6%
Total Receipts	102,997	112,525	9,528	9.3%
Disbursements:				
Assistance and Grants	69,119	77,018	7,899	11.4%
State Operations:				
Personal Service	9,997	11,009	1,012	10.1%
Non-Personal Service	2,303	2,817	514	22.3%
General State Charges	9,651	9,135	(516)	-5.3%
Transfers to Other Funds:				
Debt Service	239	276	37	15.5%
Capital Projects	5,798	5,060	(738)	-12.7%
SUNY Operations	1,535	1,738	203	13.2%
Other Purposes	1,475	2,291	816	55.3%
Total Disbursements	100,117	109,344	9,227	9.2%
Excess (Deficiency) of Receipts Over Disbursements	2,880	3,181	301	10.5%
Closing Fund Balance	46,331	49,512	3,181	6.9%
Statutory Reserves				
Community Projects	25	25	0	
Contingency Reserve	21	21	0	
Rainy Day Reserve	4,638	6,138	1,500	
Tax Stabilization Reserve	1,618	1,618	0	
Reserved For				
Debt Management	2,436	1,860	(576)	
Economic Uncertainties	13,812	13,847	35	
Extraordinary Monetary Settlements	1,110	690	(420)	
Labor Settlements/Agency Operations	1,765	3,099	1,334	
Timing of PTET/PIT Credits	14,137	15,964	1,827	
Undesignated Fund Balance	6,769	6,250	(519)	

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

	<u>FY 2025 First Quarter</u>	<u>Change</u>	<u>FY 2025 Mid-Year</u>
Receipts:			
Taxes:			
Personal Income Tax	26,922	1,275	28,197
Consumption/Use Taxes	10,091	0	10,091
Business Taxes	18,038	(75)	17,963
Other Taxes	1,397	0	1,397
Miscellaneous Receipts	4,460	223	4,683
Federal Receipts	3,645	0	3,645
Transfers from Other Funds:			
PIT in Excess of Revenue Bond Debt Service	26,446	811	27,257
PTET in Excess of Revenue Bond Debt Service	7,374	385	7,759
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	8,973	(14)	8,959
Real Estate Taxes in Excess of CW/CA Debt Service	857	0	857
All Other	1,745	(36)	1,709
Total Receipts	<u>109,956</u>	<u>2,569</u>	<u>112,525</u>
Disbursements:			
Assistance and Grants	77,404	(386)	77,018
State Operations:			
Personal Service	11,136	(127)	11,009
Non-Personal Service	2,664	153	2,817
General State Charges	7,310	1,825	9,135
Transfers to Other Funds:			
Debt Service	286	(10)	276
Capital Projects	5,116	(56)	5,060
SUNY Operations	1,767	(29)	1,738
Other Purposes	2,089	202	2,291
Total Disbursements	<u>107,772</u>	<u>1,572</u>	<u>109,344</u>
Use (Reservation) of Fund Balance:			
Debt Management	576	0	576
Economic Uncertainties	0	(35)	(35)
Extraordinary Monetary Settlements	419	1	420
Labor Settlements/Agency Operations	(1,334)	0	(1,334)
Rainy Day Reserve	(1,500)	0	(1,500)
Timing of PTET/PIT Credits	(864)	(963)	(1,827)
Undesignated Fund Balance	519	0	519
Total Use (Reservation) of Fund Balance	<u>(2,184)</u>	<u>(997)</u>	<u>(3,181)</u>
Excess (Deficiency) of Receipts and Use (Reservation) of Fund Balance Over Disbursements	<u>0</u>	<u>0</u>	<u>0</u>

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

	<u>FY 2026 First Quarter</u>	<u>Change</u>	<u>FY 2026 Mid-Year</u>
Receipts:			
Taxes:			
Personal Income Tax	28,536	752	29,288
Consumption/Use Taxes	10,315	(1)	10,314
Business Taxes	16,667	352	17,019
Other Taxes	1,458	0	1,458
Miscellaneous Receipts	3,962	150	4,112
Transfers from Other Funds:			
PIT in Excess of Revenue Bond Debt Service	28,358	763	29,121
PTET in Excess of Revenue Bond Debt Service	6,226	263	6,489
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	8,965	73	9,038
Real Estate Taxes in Excess of CW/CA Debt Service	942	0	942
All Other	1,863	109	1,972
Total Receipts	<u>107,300</u>	<u>2,461</u>	<u>109,761</u>
Disbursements:			
Assistance and Grants	81,800	81	81,881
State Operations:			
Personal Service	11,197	301	11,498
Non-Personal Service	3,159	247	3,406
General State Charges	10,152	(524)	9,628
Transfers to Other Funds:			
Debt Service	299	0	299
Capital Projects	3,789	976	4,765
SUNY Operations	1,765	(2)	1,763
Other Purposes	1,621	202	1,823
Total Disbursements	<u>113,782</u>	<u>1,281</u>	<u>115,063</u>
Use (Reservation) of Fund Balance:			
Debt Management	860	0	860
Economic Uncertainties	500	0	500
Extraordinary Monetary Settlements	278	(1)	277
Timing of PTET/PIT Credits	2,504	142	2,646
Total Use (Reservation) of Fund Balance	<u>4,142</u>	<u>141</u>	<u>4,283</u>
Excess (Deficiency) of Receipts and Use (Reservation) of Fund Balance Over Disbursements	<u>(2,340)</u>	<u>1,321</u>	<u>(1,019)</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	34,161	910	35,071
Consumption/Use Taxes	10,567	0	10,567
Business Taxes	9,999	(221)	9,778
Other Taxes	1,516	0	1,516
Miscellaneous Receipts	2,419	150	2,569
Transfers from Other Funds:			
PIT in Excess of Revenue Bond Debt Service	32,324	948	33,272
PTET in Excess of Revenue Bond Debt Service	(670)	(221)	(891)
ECEP in Excess of Revenue Bond Debt Service	0	0	0
Sales Tax in Excess of LGAC Bond Debt Service	0	0	0
Sales Tax in Excess of Revenue Bond Debt Service	9,064	76	9,140
Real Estate Taxes in Excess of CW/CA Debt Service	1,041	0	1,041
All Other	1,487	75	1,562
Total Receipts	<u>101,908</u>	<u>1,717</u>	<u>103,625</u>
Disbursements:			
Assistance and Grants	85,806	140	85,946
State Operations:			
Personal Service	11,846	514	12,360
Non-Personal Service	3,386	142	3,528
General State Charges	11,490	(750)	10,740
Transfers to Other Funds:			
Debt Service	327	0	327
Capital Projects	2,492	1,021	3,513
SUNY Operations	1,761	0	1,761
Other Purposes	1,621	202	1,823
Total Disbursements	<u>118,729</u>	<u>1,269</u>	<u>119,998</u>
Use (Reservation) of Fund Balance:			
Extraordinary Monetary Settlements	368	(1)	367
Timing of PTET/PIT Credits	12,197	821	13,018
Undesignated Fund Balance	(3)	(3,200)	(3,203)
Total Use (Reservation) of Fund Balance	<u>12,562</u>	<u>(2,380)</u>	<u>10,182</u>
Excess (Deficiency) of Receipts and Use (Reservation) of Fund Balance Over Disbursements	<u>(4,259)</u>	<u>(1,932)</u>	<u>(6,191)</u>

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

	<u>FY 2028 First Quarter</u>	<u>Change</u>	<u>FY 2028 Mid-Year</u>
Receipts:			
Taxes:			
Personal Income Tax	39,419	1,110	40,529
Consumption/Use Taxes	10,805	(1)	10,804
Business Taxes	9,889	0	9,889
Other Taxes	1,581	0	1,581
Miscellaneous Receipts	2,083	150	2,233
Transfers from Other Funds:			
PIT in Excess of Revenue Bond Debt Service	37,031	978	38,009
PTET in Excess of Revenue Bond Debt Service	0	0	0
ECEP in Excess of Revenue Bond Debt Service	0	0	0
Sales Tax in Excess of LGAC Bond Debt Service	0	0	0
Sales Tax in Excess of Revenue Bond Debt Service	8,861	254	9,115
Real Estate Taxes in Excess of CW/CA Debt Service	1,161	1	1,162
All Other	1,547	47	1,594
Total Receipts	<u>112,377</u>	<u>2,539</u>	<u>114,916</u>
Disbursements:			
Assistance and Grants	88,845	642	89,487
State Operations:			
Personal Service	12,108	649	12,757
Non-Personal Service	3,229	340	3,569
General State Charges	12,598	(729)	11,869
Transfers to Other Funds:			
Debt Service	333	0	333
Capital Projects	3,657	263	3,920
SUNY Operations	1,761	0	1,761
Other Purposes	1,478	202	1,680
Total Disbursements	<u>124,009</u>	<u>1,367</u>	<u>125,376</u>
Use (Reservation) of Fund Balance:			
Extraordinary Monetary Settlements	45	1	46
Timing of PTET/PIT Credits	300	0	300
Undesignated Fund Balance	4,037	(1,000)	3,037
Total Use (Reservation) of Fund Balance	<u>4,382</u>	<u>(999)</u>	<u>3,383</u>
Excess (Deficiency) of Receipts and Use (Reservation) of Fund Balance Over Disbursements			
	<u>(7,250)</u>	<u>173</u>	<u>(7,077)</u>

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

	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected
Taxes:				
Withholdings	58,736	61,333	64,237	66,648
Estimated Payments	12,907	13,653	23,059	26,350
Final Payments	3,631	3,821	4,167	4,362
Other Payments	1,915	1,969	2,023	2,079
Gross Collections	77,189	80,776	93,486	99,439
State/City Offset	(1,432)	(1,631)	(1,769)	(1,791)
Refunds	(16,212)	(17,477)	(18,535)	(13,696)
Reported Tax Collections	59,545	61,668	73,182	83,952
STAR (Dedicated Deposits)	(1,575)	(1,547)	(1,520)	(1,447)
RBTF (Dedicated Transfers)	(29,773)	(30,833)	(36,591)	(41,976)
Personal Income Tax	28,197	29,288	35,071	40,529
Sales and Use Tax	19,068	19,529	20,048	20,535
Cigarette and Tobacco Taxes	259	250	242	235
Vapor Excise Tax	0	0	0	0
Motor Fuel Tax	0	0	0	0
Alcoholic Beverage Taxes	276	278	279	280
Opioid Excise Tax	20	20	20	20
Medical Cannabis Excise Tax	0	0	0	0
Adult Use Cannabis Tax	0	0	0	0
Highway Use Tax	0	0	0	0
Auto Rental Tax	0	0	0	0
Peer to Peer Car Sharing Tax	2	2	2	2
Gross Consumption/Use Taxes	19,625	20,079	20,591	21,072
LGAC/STBF (Dedicated Transfers)	(9,534)	(9,765)	(10,024)	(10,268)
Consumption/Use Taxes	10,091	10,314	10,567	10,804
Corporation Franchise Tax	7,086	7,308	7,423	6,532
Corporation and Utilities Tax	458	457	461	458
Insurance Taxes	2,570	2,676	2,784	2,899
Bank Tax	90	90	0	0
Pass Through Entity Tax	15,518	12,977	(1,781)	0
Petroleum Business Tax	0	0	0	0
Gross Business Taxes	25,722	23,508	8,887	9,889
RBTF (Dedicated Transfers)	(7,759)	(6,489)	891	0
Business Taxes	17,963	17,019	9,778	9,889
Estate Tax	1,375	1,438	1,503	1,568
Real Estate Transfer Tax	1,147	1,230	1,331	1,448
Employer Compensation Expense Program	15	15	0	0
Gift Tax	0	0	0	0
Real Property Gains Tax	0	0	0	0
Pari-Mutuel Taxes	12	12	12	12
Other Taxes	2	1	1	1
Gross Other Taxes	2,551	2,696	2,847	3,029
Real Estate Transfer Tax (Dedicated)	(1,147)	(1,230)	(1,331)	(1,448)
RBTF (Dedicated Transfers)	(7)	(8)	0	0
Other Taxes	1,397	1,458	1,516	1,581
Payroll Tax	0	0	0	0
Total Taxes	57,648	58,079	56,932	62,803
Licenses, Fees, Etc.	780	781	779	779
Abandoned Property	550	450	450	450
Motor Vehicle Fees	268	317	326	340
ABC License Fee	60	60	60	60
Reimbursements	216	216	216	216
Investment Income	2,600	2,100	550	200
Extraordinary Settlements	0	0	0	0
Other Transactions	209	188	188	188
Miscellaneous Receipts	4,683	4,112	2,569	2,233
Federal Receipts	3,645	0	0	0
Total	65,976	62,191	59,501	65,036

CURRENT STATE RECEIPTS
GENERAL FUND
(millions of dollars)

	FY 2024 Actuals	FY 2025 Projected	Annual \$ Change	Annual % Change
Taxes:				
Withholdings	54,699	58,736	4,037	7.4%
Estimated Payments	10,779	12,907	2,128	19.7%
Final Payments	3,650	3,631	(19)	-0.5%
Other Payments	1,871	1,915	44	2.4%
Gross Collections	70,999	77,189	6,190	8.7%
State/City Offset	(1,253)	(1,432)	(179)	-14.3%
Refunds	(15,907)	(16,212)	(305)	-1.9%
Reported Tax Collections	53,839	59,545	5,706	10.6%
STAR (Dedicated Deposits)	(1,608)	(1,575)	33	2.1%
RBTF (Dedicated Transfers)	(26,919)	(29,773)	(2,854)	-10.6%
Personal Income Tax	25,312	28,197	2,885	11.4%
Sales and Use Tax	18,624	19,068	444	2.4%
Cigarette and Tobacco Taxes	260	259	(1)	-0.4%
Vapor Excise Tax	0	0	0	0.0%
Motor Fuel Tax	0	0	0	0.0%
Alcoholic Beverage Taxes	275	276	1	0.4%
Opioid Excise Tax	22	20	(2)	-9.1%
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	100.0%
Gross Consumption/Use Taxes	19,181	19,625	444	2.3%
LGAC/STBF (Dedicated Transfers)	(9,309)	(9,534)	(225)	-2.4%
Consumption/Use Taxes	9,872	10,091	219	2.2%
Corporation Franchise Tax	7,525	7,086	(439)	-5.8%
Corporation and Utilities Tax	401	458	57	14.2%
Insurance Taxes	2,521	2,570	49	1.9%
Bank Tax	0	90	90	100.0%
Pass Through Entity Tax	13,956	15,518	1,562	11.2%
Petroleum Business Tax	0	0	0	0.0%
Gross Business Taxes	24,403	25,722	1,319	5.4%
RBTF (Dedicated Transfers)	(6,978)	(7,759)	(781)	-11.2%
Business Taxes	17,425	17,963	538	3.1%
Estate Tax	1,856	1,375	(481)	-25.9%
Real Estate Transfer Tax	1,165	1,147	(18)	-1.5%
Employer Compensation Expense Program	14	15	1	7.1%
Gift Tax	0	0	0	0.0%
Real Property Gains Tax	0	0	0	0.0%
Pari-Mutuel Taxes	12	12	0	0.0%
Other Taxes	1	2	1	100.0%
Gross Other Taxes	3,048	2,551	(497)	-16.3%
Real Estate Transfer Tax (Dedicated)	(1,165)	(1,147)	18	1.5%
RBTF (Dedicated Transfers)	(7)	(7)	0	0.0%
Other Taxes	1,876	1,397	(479)	-25.5%
Payroll Tax	0	0	0	0.0%
Total Taxes	54,485	57,648	3,163	5.8%
Licenses, Fees, Etc.	684	780	96	14.0%
Abandoned Property	783	550	(233)	-29.8%
Motor Vehicle Fees	258	268	10	3.9%
ABC License Fee	60	60	0	0.0%
Reimbursements	198	216	18	9.1%
Investment Income	2,455	2,600	145	5.9%
Extraordinary Settlements	63	0	(63)	-100.0%
Other Transactions	377	209	(168)	-44.6%
Miscellaneous Receipts	4,878	4,683	(195)	-4.0%
Federal Receipts	2,250	3,645	1,395	62.0%
Total	61,613	65,976	4,363	7.1%

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

	<u>General Fund</u>	<u>State Special Revenue Funds</u>	<u>Debt Service Funds</u>	<u>State Operating Funds Total</u>
Opening Fund Balance	43,451	9,114	159	52,724
Receipts:				
Taxes	54,485	6,324	44,121	104,930
Miscellaneous Receipts	4,878	22,309	506	27,693
Federal Receipts	2,250	(11)	60	2,299
Total Receipts	61,613	28,622	44,687	134,922
Disbursements:				
Assistance and Grants	69,119	20,083	0	89,202
State Operations:				
Personal Service	9,997	5,752	0	15,749
Non-Personal Service	2,303	3,477	49	5,829
General State Charges	9,651	1,045	0	10,696
Debt Service	0	0	6,997	6,997
Capital Projects	0	0	0	0
Total Disbursements	91,070	30,357	7,046	128,473
Other Financing Sources (Uses):				
Transfers from Other Funds	41,384	2,968	1,894	46,246
Transfers to Other Funds	(9,047)	(705)	(39,590)	(49,342)
Bond and Note Proceeds	0	0	0	0
Net Other Financing Sources (Uses)	32,337	2,263	(37,696)	(3,096)
Excess (Deficiency) of Receipts and Other Financing Sources (Uses) Over Disbursements	2,880	528	(55)	3,353
Closing Fund Balance	46,331	9,642	104	56,077

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

	<u>General Fund</u>	<u>State Special Revenue Funds</u>	<u>Debt Service Funds</u>	<u>State Operating Funds Total</u>
Opening Fund Balance	46,331	9,642	104	56,077
Receipts:				
Taxes	57,648	6,519	47,963	112,130
Miscellaneous Receipts	4,683	18,624	467	23,774
Federal Receipts	3,645	(11)	62	3,696
Total Receipts	65,976	25,132	48,492	139,600
Disbursements:				
Assistance and Grants	77,018	20,057	0	97,075
State Operations:				
Personal Service	11,009	5,750	0	16,759
Non-Personal Service	2,817	3,484	39	6,340
General State Charges	9,135	1,256	0	10,391
Debt Service	0	0	3,489	3,489
Capital Projects	0	0	0	0
Total Disbursements	99,979	30,547	3,528	134,054
Other Financing Sources (Uses):				
Transfers from Other Funds	46,549	3,968	1,870	52,387
Transfers to Other Funds	(9,365)	1,034	(46,832)	(55,163)
Bond and Note Proceeds	0	0	0	0
Net Other Financing Sources (Uses)	37,184	5,002	(44,962)	(2,776)
Excess (Deficiency) of Receipts and Other Financing Sources (Uses) Over Disbursements	3,181	(413)	2	2,770
Closing Fund Balance	49,512	9,229	106	58,847

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

	General Fund	State Special Revenue Funds	Debt Service Funds	State Operating Funds Total
Receipts:				
Taxes	58,079	6,633	48,068	112,780
Miscellaneous Receipts	4,112	19,531	407	24,050
Federal Receipts	0	(10)	58	48
Total Receipts	62,191	26,154	48,533	136,878
Disbursements:				
Assistance and Grants	81,881	19,373	0	101,254
State Operations:				
Personal Service	11,498	5,967	0	17,465
Non-Personal Service	3,406	3,896	41	7,343
General State Charges	9,628	1,274	0	10,902
Debt Service	0	0	2,811	2,811
Capital Projects	0	0	0	0
Total Disbursements	106,413	30,510	2,852	139,775
Other Financing Sources (Uses):				
Transfers from Other Funds	47,570	3,538	2,052	53,160
Transfers to Other Funds	(8,650)	1,202	(47,730)	(55,178)
Bond and Note Proceeds	0	0	0	0
Net Other Financing Sources (Uses)	38,920	4,740	(45,678)	(2,018)
Use (Reservation) of Fund Balance:				
Debt Management	860	0	0	860
Economic Uncertainties	500	0	0	500
Extraordinary Monetary Settlements	277	0	0	277
Timing of PTET/PIT Credits	2,646	0	0	2,646
Total Use (Reservation) of Fund Balance	4,283	0	0	4,283
Excess (Deficiency) of Receipts and Use (Reservation) of Fund Balance Over Disbursements	(1,019)	384	3	(632)

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

	General Fund	State Special Revenue Funds	Debt Service Funds	State Operating Funds Total
Receipts:				
Taxes	56,932	6,797	46,798	110,527
Miscellaneous Receipts	2,569	19,902	427	22,898
Federal Receipts	0	(9)	53	44
Total Receipts	59,501	26,690	47,278	133,469
Disbursements:				
Assistance and Grants	85,946	19,332	0	105,278
State Operations:				
Personal Service	12,360	6,166	0	18,526
Non-Personal Service	3,528	4,760	41	8,329
General State Charges	10,740	1,299	0	12,039
Debt Service	0	0	4,627	4,627
Capital Projects	0	0	0	0
Total Disbursements	112,574	31,557	4,668	148,799
Other Financing Sources (Uses):				
Transfers from Other Funds	44,124	3,561	1,881	49,566
Transfers to Other Funds	(7,424)	1,209	(44,475)	(50,690)
Bond and Note Proceeds	0	0	0	0
Net Other Financing Sources (Uses)	36,700	4,770	(42,594)	(1,124)
Use (Reservation) of Fund Balance:				
Extraordinary Monetary Settlements	367	0	0	367
Timing of PTET/PIT Credits	13,018	0	0	13,018
Undesignated Fund Balance	(3,203)	0	0	(3,203)
Total Use (Reservation) of Fund Balance	10,182	0	0	10,182
Excess (Deficiency) of Receipts and Use (Reservation) of Fund Balance Over Disbursements	(6,191)	(97)	16	(6,272)

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

	<u>General Fund</u>	<u>State Special Revenue Funds</u>	<u>Debt Service Funds</u>	<u>State Operating Funds Total</u>
Receipts:				
Taxes	62,803	6,629	53,435	122,867
Miscellaneous Receipts	2,233	20,209	443	22,885
Federal Receipts	0	(8)	45	37
Total Receipts	65,036	26,830	53,923	145,789
Disbursements:				
Assistance and Grants	89,487	19,227	0	108,714
State Operations:				
Personal Service	12,757	6,372	0	19,129
Non-Personal Service	3,569	4,896	41	8,506
General State Charges	11,869	1,322	0	13,191
Debt Service	0	0	5,538	5,538
Capital Projects	0	0	0	0
Total Disbursements	117,682	31,817	5,579	155,078
Other Financing Sources (Uses):				
Transfers from Other Funds	49,880	3,432	1,856	55,168
Transfers to Other Funds	(7,694)	1,467	(50,182)	(56,409)
Bond and Note Proceeds	0	0	0	0
Net Other Financing Sources (Uses)	42,186	4,899	(48,326)	(1,241)
Use (Reservation) of Fund Balance:				
Extraordinary Monetary Settlements	46	0	0	46
Timing of PTET/PIT Credits	300	0	0	300
Undesignated Fund Balance	3,037	0	0	3,037
Total Use (Reservation) of Fund Balance	3,383	0	0	3,383
Excess (Deficiency) of Receipts and Use (Reservation) of Fund Balance Over Disbursements	(7,077)	(88)	18	(7,147)

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

	<u>FY 2024 Actuals</u>	<u>FY 2025 Projected</u>	<u>Annual \$ Change</u>	<u>Annual % Change</u>
Opening Fund Balance	52,724	56,077	3,353	6.4%
Receipts:				
Taxes	104,930	112,130	7,200	6.9%
Miscellaneous Receipts	27,693	23,774	(3,919)	-14.2%
Federal Receipts	2,299	3,696	1,397	60.8%
Total Receipts	134,922	139,600	4,678	3.5%
Disbursements:				
Assistance and Grants	89,202	97,075	7,873	8.8%
State Operations:				
Personal Service	15,749	16,759	1,010	6.4%
Non-Personal Service	5,829	6,340	511	8.8%
General State Charges	10,696	10,391	(305)	-2.9%
Debt Service	6,997	3,489	(3,508)	-50.1%
Capital Projects	0	0	0	0.0%
Total Disbursements	128,473	134,054	5,581	4.3%
Other Financing Sources (Uses):				
Transfers from Other Funds	46,246	52,387	6,141	13.3%
Transfers to Other Funds	(49,342)	(55,163)	(5,821)	-11.8%
Bond and Note Proceeds	0	0	0	0.0%
Net Other Financing Sources (Uses)	(3,096)	(2,776)	320	10.3%
Excess (Deficiency) of Receipts and Other Financing Sources (Uses) Over Disbursements	3,353	2,770	(583)	-17.4%
Closing Fund Balance	56,077	58,847	2,770	4.9%

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

	<u>General Fund</u>	<u>Special Revenue Funds</u>	<u>Capital Projects Funds</u>	<u>Debt Service Funds</u>	<u>All Funds Total</u>
Opening Fund Balance	43,451	23,940	(1,594)	159	65,956
Receipts:					
Taxes	54,485	6,324	1,517	44,121	106,447
Miscellaneous Receipts	4,878	23,430	4,941	506	33,755
Federal Receipts	2,250	89,222	2,744	60	94,276
Total Receipts	61,613	118,976	9,202	44,687	234,478
Disbursements:					
Assistance and Grants	69,119	108,022	6,036	0	183,177
State Operations:					
Personal Service	9,997	6,529	0	0	16,526
Non-Personal Service	2,303	6,035	0	49	8,387
General State Charges	9,651	1,457	0	0	11,108
Debt Service	0	0	0	6,997	6,997
Capital Projects	0	0	8,672	0	8,672
Total Disbursements	91,070	122,043	14,708	7,046	234,867
Other Financing Sources (Uses):					
Transfers from Other Funds	41,384	2,968	6,185	1,894	52,431
Transfers to Other Funds	(9,047)	(3,047)	(907)	(39,590)	(52,591)
Bond and Note Proceeds	0	0	505	0	505
Net Other Financing Sources (Uses)	32,337	(79)	5,783	(37,696)	345
Excess (Deficiency) of Receipts and Other Financing Sources (Uses) Over Disbursements	2,880	(3,146)	277	(55)	(44)
Closing Fund Balance	46,331	20,794	(1,317)	104	65,912

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

	<u>General Fund</u>	<u>Special Revenue Funds</u>	<u>Capital Projects Funds</u>	<u>Debt Service Funds</u>	<u>All Funds Total</u>
Opening Fund Balance	46,331	20,794	(1,317)	104	65,912
Receipts:					
Taxes	57,648	6,519	1,483	47,963	113,613
Miscellaneous Receipts	4,683	19,416	6,923	467	31,489
Federal Receipts	3,645	86,816	3,203	62	93,726
Total Receipts	65,976	112,751	11,609	48,492	238,828
Disbursements:					
Assistance and Grants	77,018	105,194	6,112	0	188,324
State Operations:					
Personal Service	11,009	6,466	0	0	17,475
Non-Personal Service	2,817	6,477	0	39	9,333
General State Charges	9,135	1,652	0	0	10,787
Debt Service	0	0	0	3,489	3,489
Capital Projects	0	0	10,534	0	10,534
Total Disbursements	99,979	119,789	16,646	3,528	239,942
Other Financing Sources (Uses):					
Transfers from Other Funds	46,549	3,968	5,463	1,870	57,850
Transfers to Other Funds	(9,365)	(1,325)	(574)	(46,832)	(58,096)
Bond and Note Proceeds	0	0	269	0	269
Net Other Financing Sources (Uses)	37,184	2,643	5,158	(44,962)	23
Excess (Deficiency) of Receipts and Other Financing Sources (Uses) Over Disbursements	3,181	(4,395)	121	2	(1,091)
Closing Fund Balance	49,512	16,399	(1,196)	106	64,821

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	58,079	6,633	1,463	48,068	114,243
Miscellaneous Receipts	4,112	19,716	9,382	407	33,617
Federal Receipts	0	84,481	3,668	58	88,207
Total Receipts	62,191	110,830	14,513	48,533	236,067
Disbursements:					
Assistance and Grants	81,881	98,758	7,470	0	188,109
State Operations:					
Personal Service	11,498	6,682	0	0	18,180
Non-Personal Service	3,406	5,658	0	41	9,105
General State Charges	9,628	1,671	0	0	11,299
Debt Service	0	0	0	2,811	2,811
Capital Projects	0	0	11,686	0	11,686
Total Disbursements	106,413	112,769	19,156	2,852	241,190
Other Financing Sources (Uses):					
Transfers from Other Funds	47,570	3,538	5,162	2,052	58,322
Transfers to Other Funds	(8,650)	(1,336)	(853)	(47,730)	(58,569)
Bond and Note Proceeds	0	0	367	0	367
Net Other Financing Sources (Uses)	38,920	2,202	4,676	(45,678)	120
Use (Reservation) of Fund Balance:					
Debt Management	860	0	0	0	860
Economic Uncertainties	500	0	0	0	500
Extraordinary Monetary Settlements	277	0	0	0	277
Timing of PTET/PIT Credits	2,646	0	0	0	2,646
Total Use (Reservation) of Fund Balance	4,283	0	0	0	4,283
Excess (Deficiency) of Receipts and Use (Reservation) of Fund Balance Over Disbursements	(1,019)	263	33	3	(720)

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

	<u>General Fund</u>	<u>Special Revenue Funds</u>	<u>Capital Projects Funds</u>	<u>Debt Service Funds</u>	<u>All Funds Total</u>
Receipts:					
Taxes	56,932	6,797	1,460	46,798	111,987
Miscellaneous Receipts	2,569	20,087	11,253	427	34,336
Federal Receipts	0	85,055	3,485	53	88,593
Total Receipts	59,501	111,939	16,198	47,278	234,916
Disbursements:					
Assistance and Grants	85,946	99,475	8,388	0	193,809
State Operations:					
Personal Service	12,360	6,884	0	0	19,244
Non-Personal Service	3,528	6,561	0	41	10,130
General State Charges	10,740	1,697	0	0	12,437
Debt Service	0	0	0	4,627	4,627
Capital Projects	0	0	11,243	0	11,243
Total Disbursements	112,574	114,617	19,631	4,668	251,490
Other Financing Sources (Uses):					
Transfers from Other Funds	44,124	3,561	3,904	1,881	53,470
Transfers to Other Funds	(7,424)	(1,094)	(720)	(44,475)	(53,713)
Bond and Note Proceeds	0	0	252	0	252
Net Other Financing Sources (Uses)	36,700	2,467	3,436	(42,594)	9
Use (Reservation) of Fund Balance:					
Extraordinary Monetary Settlements	367	0	0	0	367
Timing of PTET/PIT Credits	13,018	0	0	0	13,018
Undesignated Fund Balance	(3,203)	0	0	0	(3,203)
Total Use (Reservation) of Fund Balance	10,182	0	0	0	10,182
Excess (Deficiency) of Receipts and Use (Reservation) of Fund Balance Over Disbursements	(6,191)	(211)	3	16	(6,383)

CASH FINANCIAL PLAN
ALL GOVERNMENTAL FUNDS
FY 2028
(millions of dollars)

	<u>General Fund</u>	<u>Special Revenue Funds</u>	<u>Capital Projects Funds</u>	<u>Debt Service Funds</u>	<u>All Funds Total</u>
Receipts:					
Taxes	62,803	6,629	1,456	53,435	124,323
Miscellaneous Receipts	2,233	20,393	10,282	443	33,351
Federal Receipts	0	85,896	3,502	45	89,443
Total Receipts	65,036	112,918	15,240	53,923	247,117
Disbursements:					
Assistance and Grants	89,487	100,275	7,152	0	196,914
State Operations:					
Personal Service	12,757	7,092	0	0	19,849
Non-Personal Service	3,569	6,673	0	41	10,283
General State Charges	11,869	1,723	0	0	13,592
Debt Service	0	0	0	5,538	5,538
Capital Projects	0	0	11,582	0	11,582
Total Disbursements	117,682	115,763	18,734	5,579	257,758
Other Financing Sources (Uses):					
Transfers from Other Funds	49,880	3,432	4,311	1,856	59,479
Transfers to Other Funds	(7,694)	(790)	(1,055)	(50,182)	(59,721)
Bond and Note Proceeds	0	0	260	0	260
Net Other Financing Sources (Uses)	42,186	2,642	3,516	(48,326)	18
Use (Reservation) of Fund Balance:					
Extraordinary Monetary Settlements	46	0	0	0	46
Timing of PTET/PIT Credits	300	0	0	0	300
Undesignated Fund Balance	3,037	0	0	0	3,037
Total Use (Reservation) of Fund Balance	3,383	0	0	0	3,383
Excess (Deficiency) of Receipts and Use (Reservation) of Fund Balance Over Disbursements	(7,077)	(203)	22	18	(7,240)

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

	<u>FY 2024 Actuals</u>	<u>FY 2025 Projected</u>	<u>Annual \$ Change</u>	<u>Annual % Change</u>
Opening Fund Balance	65,956	65,912	(44)	-0.1%
Receipts:				
Taxes	106,447	113,613	7,166	6.7%
Miscellaneous Receipts	33,755	31,489	(2,266)	-6.7%
Federal Receipts	94,276	93,726	(550)	-0.6%
Total Receipts	234,478	238,828	4,350	1.9%
Disbursements:				
Assistance and Grants	183,177	188,324	5,147	2.8%
State Operations:				
Personal Service	16,526	17,475	949	5.7%
Non-Personal Service	8,387	9,333	946	11.3%
General State Charges	11,108	10,787	(321)	-2.9%
Debt Service	6,997	3,489	(3,508)	-50.1%
Capital Projects	8,672	10,534	1,862	21.5%
Total Disbursements	234,867	239,942	5,075	2.2%
Other Financing Sources (Uses):				
Transfers from Other Funds	52,431	57,850	5,419	10.3%
Transfers to Other Funds	(52,591)	(58,096)	(5,505)	-10.5%
Bond and Note Proceeds	505	269	(236)	-46.7%
Net Other Financing Sources (Uses)	345	23	(322)	-93.3%
Excess (Deficiency) of Receipts and Other Financing Sources (Uses) Over Disbursements	(44)	(1,091)	(1,047)	-2379.5%
Closing Fund Balance	65,912	64,821	(1,091)	-1.7%

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

	General Fund	Special Revenue Funds	Capital Projects Funds	Debt Service Funds	Total
Taxes:					
Withholdings	54,699	0	0	0	54,699
Estimated Payments	10,779	0	0	0	10,779
Final Payments	3,650	0	0	0	3,650
Other Payments	1,871	0	0	0	1,871
Gross Collections	70,999	0	0	0	70,999
State/City Offset	(1,253)	0	0	0	(1,253)
Refunds	(15,907)	0	0	0	(15,907)
Reported Tax Collections	53,839	0	0	0	53,839
STAR (Dedicated Deposits)	(1,608)	1,608	0	0	0
RBTF (Dedicated Transfers)	(26,919)	0	0	26,919	0
Personal Income Tax	25,312	1,608	0	26,919	53,839
Sales and Use Tax	18,624	1,279	0	0	19,903
Cigarette and Tobacco Taxes	260	582	0	0	842
Vapor Excise Tax	0	24	0	0	24
Motor Fuel Tax	0	104	383	0	487
Alcoholic Beverage Taxes	275	0	0	0	275
Opioid Excise Tax	22	0	0	0	22
Medical Cannabis Excise Tax	0	9	0	0	9
Adult Use Cannabis Tax	0	33	0	0	33
Highway Use Tax	0	1	138	0	139
Auto Rental Tax	0	31	100	0	131
Peer to Peer Car Sharing Tax	0	0	0	0	0
Gross Consumption/Use Taxes	19,181	2,063	621	0	21,865
LGAC/STBF (Dedicated Transfers)	(9,309)	0	0	9,309	0
Consumption/Use Taxes	9,872	2,063	621	9,309	21,865
Corporation Franchise Tax	7,525	1,737	0	0	9,262
Corporation and Utilities Tax	401	137	16	0	554
Insurance Taxes	2,521	292	0	0	2,813
Bank Tax	0	1	0	0	1
Pass Through Entity Tax	13,956	0	0	0	13,956
Petroleum Business Tax	0	486	623	0	1,109
Gross Business Taxes	24,403	2,653	639	0	27,695
RBTF (Dedicated Transfers)	(6,978)	0	0	6,978	0
Business Taxes	17,425	2,653	639	6,978	27,695
Estate Tax	1,856	0	0	0	1,856
Real Estate Transfer Tax	1,165	0	0	0	1,165
Employer Compensation Expense Program	14	0	0	0	14
Gift Tax	0	0	0	0	0
Real Property Gains Tax	0	0	0	0	0
Pari-Mutuel Taxes	12	0	0	0	12
Other Taxes	1	0	0	0	1
Gross Other Taxes	3,048	0	0	0	3,048
Real Estate Transfer Tax (Dedicated)	(1,165)	0	257	908	0
RBTF (Dedicated Transfers)	(7)	0	0	7	0
Other Taxes	1,876	0	257	915	3,048
Payroll Tax	0	0	0	0	0
Total Taxes	54,485	6,324	1,517	44,121	106,447
Licenses, Fees, Etc.	684	0	0	0	684
Abandoned Property	783	0	0	0	783
Motor Vehicle Fees	258	212	709	0	1,179
ABC License Fee	60	0	0	0	60
Reimbursements	198	0	0	0	198
Investment Income	2,455	0	0	0	2,455
Extraordinary Settlements	63	0	0	0	63
Other Transactions	377	23,218	4,232	506	28,333
Miscellaneous Receipts	4,878	23,430	4,941	506	33,755
Federal Receipts	2,250	89,222	2,744	60	94,276
Total	61,613	118,976	9,202	44,687	234,478

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

	General Fund	Special Revenue Funds	Capital Projects Funds	Debt Service Funds	Total
Taxes:					
Withholdings	58,736	0	0	0	58,736
Estimated Payments	12,907	0	0	0	12,907
Final Payments	3,631	0	0	0	3,631
Other Payments	1,915	0	0	0	1,915
Gross Collections	77,189	0	0	0	77,189
State/City Offset	(1,432)	0	0	0	(1,432)
Refunds	(16,212)	0	0	0	(16,212)
Reported Tax Collections	59,545	0	0	0	59,545
STAR (Dedicated Deposits)	(1,575)	1,575	0	0	0
RBTF (Dedicated Transfers)	(29,773)	0	0	29,773	0
Personal Income Tax	28,197	1,575	0	29,773	59,545
Sales and Use Tax	19,068	1,303	0	0	20,371
Cigarette and Tobacco Taxes	259	570	0	0	829
Vapor Excise Tax	0	21	0	0	21
Motor Fuel Tax	0	103	381	0	484
Alcoholic Beverage Taxes	276	0	0	0	276
Opioid Excise Tax	20	0	0	0	20
Medical Cannabis Excise Tax	0	5	0	0	5
Adult Use Cannabis Tax	0	158	0	0	158
Highway Use Tax	0	1	139	0	140
Auto Rental Tax	0	33	104	0	137
Peer to Peer Car Sharing Tax	2	0	0	0	2
Gross Consumption/Use Taxes	19,625	2,194	624	0	22,443
LGAC/STBF (Dedicated Transfers)	(9,534)	0	0	9,534	0
Consumption/Use Taxes	10,091	2,194	624	9,534	22,443
Corporation Franchise Tax	7,086	1,837	0	0	8,923
Corporation and Utilities Tax	458	124	11	0	593
Insurance Taxes	2,570	309	0	0	2,879
Bank Tax	90	16	0	0	106
Pass Through Entity Tax	15,518	0	0	0	15,518
Petroleum Business Tax	0	464	591	0	1,055
Gross Business Taxes	25,722	2,750	602	0	29,074
RBTF (Dedicated Transfers)	(7,759)	0	0	7,759	0
Business Taxes	17,963	2,750	602	7,759	29,074
Estate Tax	1,375	0	0	0	1,375
Real Estate Transfer Tax	1,147	0	0	0	1,147
Employer Compensation Expense Program	15	0	0	0	15
Gift Tax	0	0	0	0	0
Real Property Gains Tax	0	0	0	0	0
Pari-Mutuel Taxes	12	0	0	0	12
Other Taxes	2	0	0	0	2
Gross Other Taxes	2,551	0	0	0	2,551
Real Estate Transfer Tax (Dedicated)	(1,147)	0	257	890	0
RBTF (Dedicated Transfers)	(7)	0	0	7	0
Other Taxes	1,397	0	257	897	2,551
Payroll Tax	0	0	0	0	0
Total Taxes	57,648	6,519	1,483	47,963	113,613
Licenses, Fees, Etc.	780	0	0	0	780
Abandoned Property	550	0	0	0	550
Motor Vehicle Fees	268	212	730	0	1,210
ABC License Fee	60	0	0	0	60
Reimbursements	216	0	0	0	216
Investment Income	2,600	0	0	0	2,600
Extraordinary Settlements	0	0	0	0	0
Other Transactions	209	19,204	6,193	467	26,073
Miscellaneous Receipts	4,683	19,416	6,923	467	31,489
Federal Receipts	3,645	86,816	3,203	62	93,726
Total	65,976	112,751	11,609	48,492	238,828

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

	General Fund	Special Revenue Funds	Capital Projects Funds	Debt Service Funds	Total
Taxes:					
Withholdings	61,333	0	0	0	61,333
Estimated Payments	13,653	0	0	0	13,653
Final Payments	3,821	0	0	0	3,821
Other Payments	1,969	0	0	0	1,969
Gross Collections	80,776	0	0	0	80,776
State/City Offset	(1,631)	0	0	0	(1,631)
Refunds	(17,477)	0	0	0	(17,477)
Reported Tax Collections	61,668	0	0	0	61,668
STAR (Dedicated Deposits)	(1,547)	1,547	0	0	0
RBTF (Dedicated Transfers)	(30,833)	0	0	30,833	0
Personal Income Tax	29,288	1,547	0	30,833	61,668
Sales and Use Tax	19,529	1,334	0	0	20,863
Cigarette and Tobacco Taxes	250	543	0	0	793
Vapor Excise Tax	0	21	0	0	21
Motor Fuel Tax	0	103	381	0	484
Alcoholic Beverage Taxes	278	0	0	0	278
Opioid Excise Tax	20	0	0	0	20
Medical Cannabis Excise Tax	0	4	0	0	4
Adult Use Cannabis Tax	0	245	0	0	245
Highway Use Tax	0	0	141	0	141
Auto Rental Tax	0	34	103	0	137
Peer to Peer Car Sharing Tax	2	0	0	0	2
Gross Consumption/Use Taxes	20,079	2,284	625	0	22,988
LGAC/STBF (Dedicated Transfers)	(9,765)	0	0	9,765	0
Consumption/Use Taxes	10,314	2,284	625	9,765	22,988
Corporation Franchise Tax	7,308	1,893	0	0	9,201
Corporation and Utilities Tax	457	123	11	0	591
Insurance Taxes	2,676	323	0	0	2,999
Bank Tax	90	16	0	0	106
Pass Through Entity Tax	12,977	0	0	0	12,977
Petroleum Business Tax	0	447	570	0	1,017
Gross Business Taxes	23,508	2,802	581	0	26,891
RBTF (Dedicated Transfers)	(6,489)	0	0	6,489	0
Business Taxes	17,019	2,802	581	6,489	26,891
Estate Tax	1,438	0	0	0	1,438
Real Estate Transfer Tax	1,230	0	0	0	1,230
Employer Compensation Expense Program	15	0	0	0	15
Gift Tax	0	0	0	0	0
Real Property Gains Tax	0	0	0	0	0
Pari-Mutuel Taxes	12	0	0	0	12
Other Taxes	1	0	0	0	1
Gross Other Taxes	2,696	0	0	0	2,696
Real Estate Transfer Tax (Dedicated)	(1,230)	0	257	973	0
RBTF (Dedicated Transfers)	(8)	0	0	8	0
Other Taxes	1,458	0	257	981	2,696
Payroll Tax	0	0	0	0	0
Total Taxes	58,079	6,633	1,463	48,068	114,243
Licenses, Fees, Etc.	781	0	0	0	781
Abandoned Property	450	0	0	0	450
Motor Vehicle Fees	317	212	730	0	1,259
ABC License Fee	60	0	0	0	60
Reimbursements	216	0	0	0	216
Investment Income	2,100	0	0	0	2,100
Extraordinary Settlements	0	0	0	0	0
Other Transactions	188	19,504	8,652	407	28,751
Miscellaneous Receipts	4,112	19,716	9,382	407	33,617
Federal Receipts	0	84,481	3,668	58	88,207
Total	62,191	110,830	14,513	48,533	236,067

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

	General Fund	Special Revenue Funds	Capital Projects Funds	Debt Service Funds	Total
Taxes:					
Withholdings	64,237	0	0	0	64,237
Estimated Payments	23,059	0	0	0	23,059
Final Payments	4,167	0	0	0	4,167
Other Payments	2,023	0	0	0	2,023
Gross Collections	93,486	0	0	0	93,486
State/City Offset	(1,769)	0	0	0	(1,769)
Refunds	(18,535)	0	0	0	(18,535)
Reported Tax Collections	73,182	0	0	0	73,182
STAR (Dedicated Deposits)	(1,520)	1,520	0	0	0
RBTF (Dedicated Transfers)	(36,591)	0	0	36,591	0
Personal Income Tax	35,071	1,520	0	36,591	73,182
Sales and Use Tax	20,048	1,370	0	0	21,418
Cigarette and Tobacco Taxes	242	517	0	0	759
Vapor Excise Tax	0	21	0	0	21
Motor Fuel Tax	0	102	378	0	480
Alcoholic Beverage Taxes	279	0	0	0	279
Opioid Excise Tax	20	0	0	0	20
Medical Cannabis Excise Tax	0	4	0	0	4
Adult Use Cannabis Tax	0	339	0	0	339
Highway Use Tax	0	0	142	0	142
Auto Rental Tax	0	36	106	0	142
Peer to Peer Car Sharing Tax	2	0	0	0	2
Gross Consumption/Use Taxes	20,591	2,389	626	0	23,606
LGAC/STBF (Dedicated Transfers)	(10,024)	0	0	10,024	0
Consumption/Use Taxes	10,567	2,389	626	10,024	23,606
Corporation Franchise Tax	7,423	1,983	0	0	9,406
Corporation and Utilities Tax	461	124	11	0	596
Insurance Taxes	2,784	337	0	0	3,121
Bank Tax	0	0	0	0	0
Pass Through Entity Tax	(1,781)	0	0	0	(1,781)
Petroleum Business Tax	0	444	566	0	1,010
Gross Business Taxes	8,887	2,888	577	0	12,352
RBTF (Dedicated Transfers)	891	0	0	(891)	0
Business Taxes	9,778	2,888	577	(891)	12,352
Estate Tax	1,503	0	0	0	1,503
Real Estate Transfer Tax	1,331	0	0	0	1,331
Employer Compensation Expense Program	0	0	0	0	0
Gift Tax	0	0	0	0	0
Real Property Gains Tax	0	0	0	0	0
Pari-Mutuel Taxes	12	0	0	0	12
Other Taxes	1	0	0	0	1
Gross Other Taxes	2,847	0	0	0	2,847
Real Estate Transfer Tax (Dedicated)	(1,331)	0	257	1,074	0
RBTF (Dedicated Transfers)	0	0	0	0	0
Other Taxes	1,516	0	257	1,074	2,847
Payroll Tax	0	0	0	0	0
Total Taxes	56,932	6,797	1,460	46,798	111,987
Licenses, Fees, Etc.	779	0	0	0	779
Abandoned Property	450	0	0	0	450
Motor Vehicle Fees	326	212	730	0	1,268
ABC License Fee	60	0	0	0	60
Reimbursements	216	0	0	0	216
Investment Income	550	0	0	0	550
Extraordinary Settlements	0	0	0	0	0
Other Transactions	188	19,875	10,523	427	31,013
Miscellaneous Receipts	2,569	20,087	11,253	427	34,336
Federal Receipts	0	85,055	3,485	53	88,593
Total	59,501	111,939	16,198	47,278	234,916

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

	General Fund	Special Revenue Funds	Capital Projects Funds	Debt Service Funds	Total
Taxes:					
Withholdings	66,648	0	0	0	66,648
Estimated Payments	26,350	0	0	0	26,350
Final Payments	4,362	0	0	0	4,362
Other Payments	2,079	0	0	0	2,079
Gross Collections	99,439	0	0	0	99,439
State/City Offset	(1,791)	0	0	0	(1,791)
Refunds	(13,696)	0	0	0	(13,696)
Reported Tax Collections	83,952	0	0	0	83,952
STAR (Dedicated Deposits)	(1,447)	1,447	0	0	0
RBTF (Dedicated Transfers)	(41,976)	0	0	41,976	0
Personal Income Tax	40,529	1,447	0	41,976	83,952
Sales and Use Tax	20,535	1,404	0	0	21,939
Cigarette and Tobacco Taxes	235	493	0	0	728
Vapor Excise Tax	0	21	0	0	21
Motor Fuel Tax	0	101	375	0	476
Alcoholic Beverage Taxes	280	0	0	0	280
Opioid Excise Tax	20	0	0	0	20
Medical Cannabis Excise Tax	0	4	0	0	4
Adult Use Cannabis Tax	0	363	0	0	363
Highway Use Tax	0	1	143	0	144
Auto Rental Tax	0	36	109	0	145
Peer to Peer Car Sharing Tax	2	0	0	0	2
Gross Consumption/Use Taxes	21,072	2,423	627	0	24,122
LGAC/STBF (Dedicated Transfers)	(10,268)	0	0	10,268	0
Consumption/Use Taxes	10,804	2,423	627	10,268	24,122
Corporation Franchise Tax	6,532	1,843	0	0	8,375
Corporation and Utilities Tax	458	123	11	0	592
Insurance Taxes	2,899	352	0	0	3,251
Bank Tax	0	0	0	0	0
Pass Through Entity Tax	0	0	0	0	0
Petroleum Business Tax	0	441	561	0	1,002
Gross Business Taxes	9,889	2,759	572	0	13,220
RBTF (Dedicated Transfers)	0	0	0	0	0
Business Taxes	9,889	2,759	572	0	13,220
Estate Tax	1,568	0	0	0	1,568
Real Estate Transfer Tax	1,448	0	0	0	1,448
Employer Compensation Expense Program	0	0	0	0	0
Gift Tax	0	0	0	0	0
Real Property Gains Tax	0	0	0	0	0
Pari-Mutuel Taxes	12	0	0	0	12
Other Taxes	1	0	0	0	1
Gross Other Taxes	3,029	0	0	0	3,029
Real Estate Transfer Tax (Dedicated)	(1,448)	0	257	1,191	0
RBTF (Dedicated Transfers)	0	0	0	0	0
Other Taxes	1,581	0	257	1,191	3,029
Payroll Tax	0	0	0	0	0
Total Taxes	62,803	6,629	1,456	53,435	124,323
Licenses, Fees, Etc.	779	0	0	0	779
Abandoned Property	450	0	0	0	450
Motor Vehicle Fees	340	212	730	0	1,282
ABC License Fee	60	0	0	0	60
Reimbursements	216	0	0	0	216
Investment Income	200	0	0	0	200
Extraordinary Settlements	0	0	0	0	0
Other Transactions	188	20,181	9,552	443	30,364
Miscellaneous Receipts	2,233	20,393	10,282	443	33,351
Federal Receipts	0	85,896	3,502	45	89,443
Total	65,036	112,918	15,240	53,923	247,117

STATE RECEIPTS
ALL GOVERNMENTAL FUNDS
(millions of dollars)

	FY 2024 Actuals	FY 2025 Projected	Annual \$ Change	Annual % Change
Taxes:				
Withholdings	54,699	58,736	4,037	7.4%
Estimated Payments	10,779	12,907	2,128	19.7%
Final Payments	3,650	3,631	(19)	-0.5%
Other Payments	1,871	1,915	44	2.4%
Gross Collections	70,999	77,189	6,190	8.7%
State/City Offset	(1,253)	(1,432)	(179)	-14.3%
Refunds	(15,907)	(16,212)	(305)	-1.9%
Reported Tax Collections	53,839	59,545	5,706	10.6%
STAR (Dedicated Deposits)	0	0	0	0.0%
RBTF (Dedicated Transfers)	0	0	0	0.0%
Personal Income Tax	53,839	59,545	5,706	10.6%
Sales and Use Tax	19,903	20,371	468	2.4%
Cigarette and Tobacco Taxes	842	829	(13)	-1.5%
Vapor Excise Tax	24	21	(3)	-12.5%
Motor Fuel Tax	487	484	(3)	-0.6%
Alcoholic Beverage Taxes	275	276	1	0.4%
Opioid Excise Tax	22	20	(2)	-9.1%
Medical Cannabis Excise Tax	9	5	(4)	-44.4%
Adult Use Cannabis Tax	33	158	125	378.8%
Highway Use Tax	139	140	1	0.7%
Auto Rental Tax	131	137	6	4.6%
Peer to Peer Car Sharing Tax	0	2	2	100.0%
Gross Consumption/Use Taxes	21,865	22,443	578	2.6%
LGAC/STBF (Dedicated Transfers)	0	0	0	--
Consumption/Use Taxes	21,865	22,443	578	2.6%
Corporation Franchise Tax	9,262	8,923	(339)	-3.7%
Corporation and Utilities Tax	554	593	39	7.0%
Insurance Taxes	2,813	2,879	66	2.3%
Bank Tax	1	106	105	10500.0%
Pass Through Entity Tax	13,956	15,518	1,562	11.2%
Petroleum Business Tax	1,109	1,055	(54)	-4.9%
Gross Business Taxes	27,695	29,074	1,379	5.0%
RBTF (Dedicated Transfers)	0	0	0	0.0%
Business Taxes	27,695	29,074	1,379	5.0%
Estate Tax	1,856	1,375	(481)	-25.9%
Real Estate Transfer Tax	1,165	1,147	(18)	-1.5%
Employer Compensation Expense Program	14	15	1	7.1%
Gift Tax	0	0	0	0.0%
Real Property Gains Tax	0	0	0	0.0%
Pari-Mutuel Taxes	12	12	0	0.0%
Other Taxes	1	2	1	100.0%
Gross Other Taxes	3,048	2,551	(497)	-16.3%
Real Estate Transfer Tax (Dedicated)	0	0	0	0.0%
RBTF (Dedicated Transfers)	0	0	0	0.0%
Other Taxes	3,048	2,551	(497)	-16.3%
Payroll Tax	0	0	0	0.0%
Total Taxes	106,447	113,613	7,166	6.7%
Licenses, Fees, Etc.	684	780	96	14.0%
Abandoned Property	783	550	(233)	-29.8%
Motor Vehicle Fees	1,179	1,210	31	2.6%
ABC License Fee	60	60	0	0.0%
Reimbursements	198	216	18	9.1%
Investment Income	2,455	2,600	145	5.9%
Extraordinary Settlements	63	0	(63)	-100.0%
Other Transactions	28,333	26,073	(2,260)	-8.0%
Miscellaneous Receipts	33,755	31,489	(2,266)	-6.7%
Federal Receipts	94,276	93,726	(550)	-0.6%
Total	234,478	238,828	4,350	1.9%

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

	<u>State</u>	<u>Federal</u>	<u>Total</u>
Opening Fund Balance	9,114	14,826	23,940
Receipts:			
Taxes	6,324	0	6,324
Miscellaneous Receipts	22,309	1,121	23,430
Federal Receipts	(11)	89,233	89,222
Total Receipts	28,622	90,354	118,976
Disbursements:			
Assistance and Grants	20,083	87,939	108,022
State Operations:			
Personal Service	5,752	777	6,529
Non-Personal Service	3,477	2,558	6,035
General State Charges	1,045	412	1,457
Capital Projects	0	0	0
Total Disbursements	30,357	91,686	122,043
Other Financing Sources (Uses):			
Transfers from Other Funds	2,968	0	2,968
Transfers to Other Funds	(705)	(2,342)	(3,047)
Net Other Financing Sources (Uses)	2,263	(2,342)	(79)
Excess (Deficiency) of Receipts and Other Financing Sources (Uses) Over Disbursements	528	(3,674)	(3,146)
Closing Fund Balance	9,642	11,152	20,794

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

	<u>State</u>	<u>Federal</u>	<u>Total</u>
Opening Fund Balance	9,642	11,152	20,794
Receipts:			
Taxes	6,519	0	6,519
Miscellaneous Receipts	18,624	792	19,416
Federal Receipts	(11)	86,827	86,816
Total Receipts	25,132	87,619	112,751
Disbursements:			
Assistance and Grants	20,057	85,137	105,194
State Operations:			
Personal Service	5,750	716	6,466
Non-Personal Service	3,484	2,993	6,477
General State Charges	1,256	396	1,652
Capital Projects	0	0	0
Total Disbursements	30,547	89,242	119,789
Other Financing Sources (Uses):			
Transfers from Other Funds	3,968	0	3,968
Transfers to Other Funds	1,034	(2,359)	(1,325)
Net Other Financing Sources (Uses)	5,002	(2,359)	2,643
Excess (Deficiency) of Receipts and Other Financing Sources (Uses) Over Disbursements	(413)	(3,982)	(4,395)
Closing Fund Balance	9,229	7,170	16,399

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

	<u>State</u>	<u>Federal</u>	<u>Total</u>
Opening Fund Balance	9,229	7,170	16,399
Receipts:			
Taxes	6,633	0	6,633
Miscellaneous Receipts	19,531	185	19,716
Federal Receipts	(10)	84,491	84,481
Total Receipts	26,154	84,676	110,830
Disbursements:			
Assistance and Grants	19,373	79,385	98,758
State Operations:			
Personal Service	5,967	715	6,682
Non-Personal Service	3,896	1,762	5,658
General State Charges	1,274	397	1,671
Capital Projects	0	0	0
Total Disbursements	30,510	82,259	112,769
Other Financing Sources (Uses):			
Transfers from Other Funds	3,538	0	3,538
Transfers to Other Funds	1,202	(2,538)	(1,336)
Net Other Financing Sources (Uses)	4,740	(2,538)	2,202
Excess (Deficiency) of Receipts and Other Financing Sources (Uses) Over Disbursements	384	(121)	263
Closing Fund Balance	9,613	7,049	16,662

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

	<u>State</u>	<u>Federal</u>	<u>Total</u>
Opening Fund Balance	9,613	7,049	16,662
Receipts:			
Taxes	6,797	0	6,797
Miscellaneous Receipts	19,902	185	20,087
Federal Receipts	(9)	85,064	85,055
Total Receipts	26,690	85,249	111,939
Disbursements:			
Assistance and Grants	19,332	80,143	99,475
State Operations:			
Personal Service	6,166	718	6,884
Non-Personal Service	4,760	1,801	6,561
General State Charges	1,299	398	1,697
Capital Projects	0	0	0
Total Disbursements	31,557	83,060	114,617
Other Financing Sources (Uses):			
Transfers from Other Funds	3,561	0	3,561
Transfers to Other Funds	1,209	(2,303)	(1,094)
Net Other Financing Sources (Uses)	4,770	(2,303)	2,467
Excess (Deficiency) of Receipts and Other Financing Sources (Uses) Over Disbursements	(97)	(114)	(211)
Closing Fund Balance	9,516	6,935	16,451

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

	<u>State</u>	<u>Federal</u>	<u>Total</u>
Opening Fund Balance	9,516	6,935	16,451
Receipts:			
Taxes	6,629	0	6,629
Miscellaneous Receipts	20,209	184	20,393
Federal Receipts	(8)	85,904	85,896
Total Receipts	26,830	86,088	112,918
Disbursements:			
Assistance and Grants	19,227	81,048	100,275
State Operations:			
Personal Service	6,372	720	7,092
Non-Personal Service	4,896	1,777	6,673
General State Charges	1,322	401	1,723
Capital Projects	0	0	0
Total Disbursements	31,817	83,946	115,763
Other Financing Sources (Uses):			
Transfers from Other Funds	3,432	0	3,432
Transfers to Other Funds	1,467	(2,257)	(790)
Net Other Financing Sources (Uses)	4,899	(2,257)	2,642
Excess (Deficiency) of Receipts and Other Financing Sources (Uses) Over Disbursements	(88)	(115)	(203)
Closing Fund Balance	9,428	6,820	16,248

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

	FY 2024 Actuals	FY 2025 Projected	Annual \$ Change	Annual % Change
Opening Fund Balance	23,940	20,794	(3,146)	-13.1%
Receipts:				
Taxes	6,324	6,519	195	3.1%
Miscellaneous Receipts	23,430	19,416	(4,014)	-17.1%
Federal Receipts	89,222	86,816	(2,406)	-2.7%
Total Receipts	118,976	112,751	(6,225)	-5.2%
Disbursements:				
Assistance and Grants	108,022	105,194	(2,828)	-2.6%
State Operations:				
Personal Service	6,529	6,466	(63)	-1.0%
Non-Personal Service	6,035	6,477	442	7.3%
General State Charges	1,457	1,652	195	13.4%
Debt Service	0	0	0	0.0%
Capital Projects	0	0	0	0.0%
Total Disbursements	122,043	119,789	(2,254)	-1.8%
Other Financing Sources (Uses):				
Transfers from Other Funds	2,968	3,968	1,000	33.7%
Transfers to Other Funds	(3,047)	(1,325)	1,722	56.5%
Net Other Financing Sources (Uses)	(79)	2,643	2,722	3445.6%
Excess (Deficiency) of Receipts and Other Financing Sources (Uses) Over Disbursements	(3,146)	(4,395)	(1,249)	-39.7%
Closing Fund Balance	20,794	16,399	(4,395)	-21.1%

CASH RECEIPTS
SPECIAL REVENUE FUNDS
(millions of dollars)

	<u>FY 2025</u> <u>Projected</u>	<u>FY 2026</u> <u>Projected</u>	<u>FY 2027</u> <u>Projected</u>	<u>FY 2028</u> <u>Projected</u>
Personal Income Tax	1,575	1,547	1,520	1,447
Consumption/Use Taxes	2,194	2,284	2,389	2,423
Sales and Use Tax	1,303	1,334	1,370	1,404
Cigarette and Tobacco Taxes	570	543	517	493
Vapor Excise Tax	21	21	21	21
Motor Fuel Tax	103	103	102	101
Highway Use Tax	1	0	0	1
Medical Cannabis Excise Tax	5	4	4	4
Adult Use Cannabis Tax	158	245	339	363
Auto Rental Tax	33	34	36	36
Peer to Peer Car Sharing Tax	0	0	0	0
Business Taxes	2,750	2,802	2,888	2,759
Corporation Franchise Tax	1,837	1,893	1,983	1,843
Corporation and Utilities Tax	124	123	124	123
Insurance Taxes	309	323	337	352
Bank Tax	16	16	0	0
Petroleum Business Tax	464	447	444	441
Payroll Tax	0	0	0	0
Total Taxes	6,519	6,633	6,797	6,629
Miscellaneous Receipts	19,416	19,716	20,087	20,393
HCRA	6,929	6,902	6,932	6,939
State University Income	5,732	5,970	6,218	6,477
Lottery	3,544	3,481	3,481	3,483
Medicaid	1,050	1,080	1,080	1,080
Industry Assessments	771	779	788	791
Motor Vehicle Fees	212	212	212	212
All Other	1,178	1,292	1,376	1,411
Federal Receipts	86,816	84,481	85,055	85,896
Total	112,751	110,830	111,939	112,918

CASH RECEIPTS
SPECIAL REVENUE FUNDS
(millions of dollars)

	FY 2024 Actuals	FY 2025 Projected	Annual \$ Change	Annual % Change
Personal Income Tax	1,608	1,575	(33)	-2.1%
Consumption/Use Taxes	2,063	2,194	131	6.3%
Sales and Use Tax	1,279	1,303	24	1.9%
Cigarette and Tobacco Taxes	582	570	(12)	-2.1%
Vapor Excise Tax	24	21	(3)	-12.5%
Motor Fuel Tax	104	103	(1)	-1.0%
Highway Use Tax	1	1	0	0.0%
Medical Cannabis Excise Tax	9	5	(4)	-44.4%
Adult Use Cannabis Tax	33	158	125	378.8%
Auto Rental Tax	31	33	2	6.5%
Peer to Peer Car Sharing Tax	0	0	0	0.0%
Business Taxes	2,653	2,750	97	3.7%
Corporation Franchise Tax	1,737	1,837	100	5.8%
Corporation and Utilities Tax	137	124	(13)	-9.5%
Insurance Taxes	292	309	17	5.8%
Bank Tax	1	16	15	1500.0%
Petroleum Business Tax	486	464	(22)	-4.5%
Payroll Tax	0	0	0	0.0%
Total Taxes	6,324	6,519	195	3.1%
Miscellaneous Receipts	23,430	19,416	(4,014)	-17.1%
HCRA	6,805	6,929	124	1.8%
State University Income	5,504	5,732	228	4.1%
Lottery	3,632	3,544	(88)	-2.4%
Medicaid	996	1,050	54	5.4%
Industry Assessments	605	771	166	27.4%
Motor Vehicle Fees	212	212	0	0.0%
All Other	5,676	1,178	(4,498)	-79.2%
Federal Receipts	89,222	86,816	(2,406)	-2.7%
Total	118,976	112,751	(6,225)	-5.2%

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

	<u>State</u>	<u>Federal</u>	<u>Total</u>
Opening Fund Balance	(1,114)	(480)	(1,594)
Receipts:			
Taxes	1,517	0	1,517
Miscellaneous Receipts	4,941	0	4,941
Federal Receipts	5	2,739	2,744
Total Receipts	6,463	2,739	9,202
Disbursements:			
Assistance and Grants	4,992	1,044	6,036
State Operations:			
Personal Service	0	0	0
Non-Personal Service	0	0	0
General State Charges	0	0	0
Debt Service	0	0	0
Capital Projects	6,885	1,787	8,672
Total Disbursements	11,877	2,831	14,708
Other Financing Sources (Uses):			
Transfers from Other Funds	6,185	0	6,185
Transfers to Other Funds	(907)	0	(907)
Bond and Note Proceeds	505	0	505
Net Other Financing Sources (Uses)	5,783	0	5,783
Excess (Deficiency) of Receipts and Other Financing Sources (Uses) Over Disbursements	369	(92)	277
Closing Fund Balance	(745)	(572)	(1,317)

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

	<u>State</u>	<u>Federal</u>	<u>Total</u>
Opening Fund Balance	(745)	(572)	(1,317)
Receipts:			
Taxes	1,483	0	1,483
Miscellaneous Receipts	6,679	244	6,923
Federal Receipts	5	3,198	3,203
Total Receipts	8,167	3,442	11,609
Disbursements:			
Assistance and Grants	4,995	1,117	6,112
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	8,351	2,183	10,534
Total Disbursements	13,346	3,300	16,646
Other Financing Sources (Uses):			
Transfers from Other Funds	5,440	23	5,463
Transfers to Other Funds	(574)	0	(574)
Bond and Note Proceeds	269	0	269
Net Other Financing Sources (Uses)	5,135	23	5,158
Excess (Deficiency) of Receipts and Other Financing Sources (Uses) Over Disbursements	(44)	165	121
Closing Fund Balance	(789)	(407)	(1,196)

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

	<u>State</u>	<u>Federal</u>	<u>Total</u>
Opening Fund Balance	(789)	(407)	(1,196)
Receipts:			
Taxes	1,463	0	1,463
Miscellaneous Receipts	9,108	274	9,382
Federal Receipts	5	3,663	3,668
Total Receipts	10,576	3,937	14,513
Disbursements:			
Assistance and Grants	6,168	1,302	7,470
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	9,225	2,461	11,686
Total Disbursements	15,393	3,763	19,156
Other Financing Sources (Uses):			
Transfers from Other Funds	5,139	23	5,162
Transfers to Other Funds	(853)	0	(853)
Bond and Note Proceeds	367	0	367
Net Other Financing Sources (Uses)	4,653	23	4,676
Excess (Deficiency) of Receipts and Other Financing Sources (Uses) Over Disbursements	(164)	197	33
Closing Fund Balance	(953)	(210)	(1,163)

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

	<u>State</u>	<u>Federal</u>	<u>Total</u>
Opening Fund Balance	(953)	(210)	(1,163)
Receipts:			
Taxes	1,460	0	1,460
Miscellaneous Receipts	11,016	237	11,253
Federal Receipts	5	3,480	3,485
Total Receipts	12,481	3,717	16,198
Disbursements:			
Assistance and Grants	7,017	1,371	8,388
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	8,885	2,358	11,243
Total Disbursements	15,902	3,729	19,631
Other Financing Sources (Uses):			
Transfers from Other Funds	3,881	23	3,904
Transfers to Other Funds	(720)	0	(720)
Bond and Note Proceeds	252	0	252
Net Other Financing Sources (Uses)	3,413	23	3,436
Excess (Deficiency) of Receipts and Other Financing Sources (Uses) Over Disbursements	(8)	11	3
Closing Fund Balance	(961)	(199)	(1,160)

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

	<u>State</u>	<u>Federal</u>	<u>Total</u>
Opening Fund Balance	(961)	(199)	(1,160)
Receipts:			
Taxes	1,456	0	1,456
Miscellaneous Receipts	10,049	233	10,282
Federal Receipts	5	3,497	3,502
Total Receipts	11,510	3,730	15,240
Disbursements:			
Assistance and Grants	5,757	1,395	7,152
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	9,235	2,347	11,582
Total Disbursements	14,992	3,742	18,734
Other Financing Sources (Uses):			
Transfers from Other Funds	4,288	23	4,311
Transfers to Other Funds	(1,055)	0	(1,055)
Bond and Note Proceeds	260	0	260
Net Other Financing Sources (Uses)	3,493	23	3,516
Other Financing Sources (Uses) Over Disbursements	11	11	22
Closing Fund Balance	(950)	(188)	(1,138)

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

	FY 2024 Actuals	FY 2025 Projected	Annual \$ Change	Annual % Change
Opening Fund Balance	(1,594)	(1,317)	277	17.4%
Receipts:				
Taxes	1,517	1,483	(34)	-2.2%
Miscellaneous Receipts	4,941	6,923	1,982	40.1%
Federal Receipts	2,744	3,203	459	16.7%
Total Receipts	9,202	11,609	2,407	26.2%
Disbursements:				
Assistance and Grants	6,036	6,112	76	1.3%
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	8,672	10,534	1,862	21.5%
Total Disbursements	14,708	16,646	1,938	13.2%
Other Financing Sources (Uses):				
Transfers From Other Funds	6,185	5,463	(722)	-11.7%
Transfers to Other Funds	(907)	(574)	333	36.7%
Bond and Note Proceeds	505	269	(236)	-46.7%
Net Other Financing Sources (Uses)	5,783	5,158	(625)	-10.8%
Excess (Deficiency) of Receipts and Other Financing Sources (Uses) Over Disbursements	277	121	(156)	-56.3%
Closing Fund Balance	(1,317)	(1,196)	121	9.2%

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

	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected
Consumption/Use Taxes	624	625	626	627
Motor Fuel Tax	381	381	378	375
Highway Use Tax	139	141	142	143
Auto Rental Tax	104	103	106	109
Business Taxes	602	581	577	572
Corporation and Utilities Tax	11	11	11	11
Petroleum Business Tax	591	570	566	561
Other Taxes	257	257	257	257
Real Estate Transfer Tax	257	257	257	257
Total Taxes	1,483	1,463	1,460	1,456
Miscellaneous Receipts	6,923	9,382	11,253	10,282
Authority Bond Proceeds	5,797	8,003	9,760	8,895
State Park Fees	325	262	229	226
Environmental Revenues	92	92	92	92
Motor Vehicle Fees	730	730	730	730
All Other	(21)	295	442	339
Federal Receipts	3,203	3,668	3,485	3,502
Total	11,609	14,513	16,198	15,240

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

	FY 2024 Actuals	FY 2025 Projected	Annual \$ Change	Annual % Change
Consumption/Use Taxes	621	624	3	0.5%
Motor Fuel Tax	383	381	(2)	-0.5%
Highway Use Tax	138	139	1	0.7%
Auto Rental Tax	100	104	4	4.0%
Business Taxes	639	602	(37)	-5.8%
Corporation and Utilities Tax	16	11	(5)	-31.3%
Petroleum Business Tax	623	591	(32)	-5.1%
Other Taxes	257	257	0	0.0%
Real Estate Transfer Tax	257	257	0	0.0%
Total Taxes	1,517	1,483	(34)	-2.2%
Miscellaneous Receipts	4,941	6,923	1,982	40.1%
Authority Bond Proceeds	3,796	5,797	2,001	52.7%
State Park Fees	219	325	106	48.4%
Environmental Revenues	138	92	(46)	-33.3%
Motor Vehicle Fees	709	730	21	3.0%
All Other	79	(21)	(100)	-126.6%
Federal Receipts	2,744	3,203	459	16.7%
Total	9,202	11,609	2,407	26.2%

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

	<u>FY 2024</u> <u>Actuals</u>	<u>FY 2025</u> <u>Projected</u>	<u>FY 2026</u> <u>Projected</u>	<u>FY 2027</u> <u>Projected</u>	<u>FY 2028</u> <u>Projected</u>
EDUCATION					
Education School Aid	0	13	0	0	0
Functional Total	<u>0</u>	<u>13</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL CAPITAL OFF-BUDGET SPENDING	<u>0</u>	<u>13</u>	<u>0</u>	<u>0</u>	<u>0</u>

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

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

	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected
Personal Income Tax	29,773	30,833	36,591	41,976
Consumption/Use Taxes	9,534	9,765	10,024	10,268
Sales and Use Tax	9,534	9,765	10,024	10,268
Business Taxes	7,759	6,489	(891)	0
Pass Through Entity Tax	7,759	6,489	(891)	0
Other Taxes	897	981	1,074	1,191
Real Estate Transfer Tax	890	973	1,074	1,191
Employer Compensation Expense Program	7	8	0	0
Total Taxes	47,963	48,068	46,798	53,435
Miscellaneous Receipts	467	407	427	443
Mental Hygiene Patient Receipts	334	267	263	263
SUNY Dormitory Fees	0	0	0	0
Health Patient Receipts	131	139	163	179
All Other	2	1	1	1
Federal Receipts	62	58	53	45
Total	48,492	48,533	47,278	53,923

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

	FY 2024 Actuals	FY 2025 Projected	Annual \$ Change	Annual % Change
Personal Income Tax	26,919	29,773	2,854	10.6%
Consumption/Use Taxes	9,309	9,534	225	2.4%
Sales and Use Tax	9,309	9,534	225	2.4%
Business Taxes	6,978	7,759	781	11.2%
Pass Through Entity Tax	6,978	7,759	781	11.2%
Other Taxes	915	897	(18)	-2.0%
Real Estate Transfer Tax	908	890	(18)	-2.0%
Employer Compensation Expense Program	7	7	0	0.0%
Total Taxes	44,121	47,963	3,842	8.7%
Miscellaneous Receipts	506	467	(39)	-7.7%
Mental Hygiene Patient Receipts	382	334	(48)	-12.6%
SUNY Dormitory Fees	0	0	0	0.0%
Health Patient Receipts	122	131	9	7.4%
All Other	2	2	0	0.0%
Federal Receipts	60	62	2	3.3%
Total	44,687	48,492	3,805	8.5%

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

	<u>General Fund</u>	<u>State Special Revenue Funds</u>	<u>State Capital Projects Funds</u>	<u>Debt Service Funds</u>	<u>State Funds Total</u>
Opening Fund Balance	43,451	9,114	(1,114)	159	51,610
Receipts:					
Taxes	54,485	6,324	1,517	44,121	106,447
Miscellaneous Receipts	4,878	22,309	4,941	506	32,634
Federal Receipts	2,250	(11)	5	60	2,304
Total Receipts	61,613	28,622	6,463	44,687	141,385
Disbursements:					
Assistance and Grants	69,119	20,083	4,992	0	94,194
State Operations:					
Personal Service	9,997	5,752	0	0	15,749
Non-Personal Service	2,303	3,477	0	49	5,829
General State Charges	9,651	1,045	0	0	10,696
Debt Service	0	0	0	6,997	6,997
Capital Projects	0	0	6,885	0	6,885
Total Disbursements	91,070	30,357	11,877	7,046	140,350
Other Financing Sources (Uses):					
Transfers from Other Funds	41,384	2,968	6,185	1,894	52,431
Transfers to Other Funds	(9,047)	(705)	(907)	(39,590)	(50,249)
Bond and Note Proceeds	0	0	505	0	505
Net Other Financing Sources (Uses)	32,337	2,263	5,783	(37,696)	2,687
Excess (Deficiency) of Receipts and Other Financing Sources (Uses) Over Disbursements	2,880	528	369	(55)	3,722
Closing Fund Balance	46,331	9,642	(745)	104	55,332

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

	<u>General Fund</u>	<u>State Special Revenue Funds</u>	<u>State Capital Projects Funds</u>	<u>Debt Service Funds</u>	<u>State Funds Total</u>
Opening Fund Balance	46,331	9,642	(745)	104	55,332
Receipts:					
Taxes	57,648	6,519	1,483	47,963	113,613
Miscellaneous Receipts	4,683	18,624	6,679	467	30,453
Federal Receipts	3,645	(11)	5	62	3,701
Total Receipts	65,976	25,132	8,167	48,492	147,767
Disbursements:					
Assistance and Grants	77,018	20,057	4,995	0	102,070
State Operations:					
Personal Service	11,009	5,750	0	0	16,759
Non-Personal Service	2,817	3,484	0	39	6,340
General State Charges	9,135	1,256	0	0	10,391
Debt Service	0	0	0	3,489	3,489
Capital Projects	0	0	8,351	0	8,351
Total Disbursements	99,979	30,547	13,346	3,528	147,400
Other Financing Sources (Uses):					
Transfers from Other Funds	46,549	3,968	5,440	1,870	57,827
Transfers to Other Funds	(9,365)	1,034	(574)	(46,832)	(55,737)
Bond and Note Proceeds	0	0	269	0	269
Net Other Financing Sources (Uses)	37,184	5,002	5,135	(44,962)	2,359
Excess (Deficiency) of Receipts and Other Financing Sources (Uses) Over Disbursements	3,181	(413)	(44)	2	2,726
Closing Fund Balance	49,512	9,229	(789)	106	58,058

**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	58,079	6,633	1,463	48,068	114,243
Miscellaneous Receipts	4,112	19,531	9,108	407	33,158
Federal Receipts	0	(10)	5	58	53
Total Receipts	<u>62,191</u>	<u>26,154</u>	<u>10,576</u>	<u>48,533</u>	<u>147,454</u>
Disbursements:					
Assistance and Grants	81,881	19,373	6,168	0	107,422
State Operations:					
Personal Service	11,498	5,967	0	0	17,465
Non-Personal Service	3,406	3,896	0	41	7,343
General State Charges	9,628	1,274	0	0	10,902
Debt Service	0	0	0	2,811	2,811
Capital Projects	0	0	9,225	0	9,225
Total Disbursements	<u>106,413</u>	<u>30,510</u>	<u>15,393</u>	<u>2,852</u>	<u>155,168</u>
Other Financing Sources (Uses):					
Transfers from Other Funds	47,570	3,538	5,139	2,052	58,299
Transfers to Other Funds	(8,650)	1,202	(853)	(47,730)	(56,031)
Bond and Note Proceeds	0	0	367	0	367
Net Other Financing Sources (Uses)	<u>38,920</u>	<u>4,740</u>	<u>4,653</u>	<u>(45,678)</u>	<u>2,635</u>
Use (Reservation) of Fund Balance:					
Debt Management	860				
Economic Uncertainties	500				
Extraordinary Monetary Settlements	277				
Timing of PTET/PIT Credits	2,646				
Total Use (Reservation) of Fund Balance	<u>4,283</u>				
Excess (Deficiency) of Receipts and Use (Reservation) of Fund Balance Over Disbursements	<u>(1,019)</u>				

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

	<u>General Fund</u>	<u>State Special Revenue Funds</u>	<u>State Capital Projects Funds</u>	<u>Debt Service Funds</u>	<u>State Funds Total</u>
Receipts:					
Taxes	56,932	6,797	1,460	46,798	111,987
Miscellaneous Receipts	2,569	19,902	11,016	427	33,914
Federal Receipts	0	(9)	5	53	49
Total Receipts	<u>59,501</u>	<u>26,690</u>	<u>12,481</u>	<u>47,278</u>	<u>145,950</u>
Disbursements:					
Assistance and Grants	85,946	19,332	7,017	0	112,295
State Operations:					
Personal Service	12,360	6,166	0	0	18,526
Non-Personal Service	3,528	4,760	0	41	8,329
General State Charges	10,740	1,299	0	0	12,039
Debt Service	0	0	0	4,627	4,627
Capital Projects	0	0	8,885	0	8,885
Total Disbursements	<u>112,574</u>	<u>31,557</u>	<u>15,902</u>	<u>4,668</u>	<u>164,701</u>
Other Financing Sources (Uses):					
Transfers from Other Funds	44,124	3,561	3,881	1,881	53,447
Transfers to Other Funds	(7,424)	1,209	(720)	(44,475)	(51,410)
Bond and Note Proceeds	0	0	252	0	252
Net Other Financing Sources (Uses)	<u>36,700</u>	<u>4,770</u>	<u>3,413</u>	<u>(42,594)</u>	<u>2,289</u>
Use (Reservation) of Fund Balance:					
Extraordinary Monetary Settlements	367				
Timing of PTET/PIT Credits	13,018				
Undesignated Fund Balance	(3,203)				
Total Use (Reservation) of Fund Balance	<u>10,182</u>				
Excess (Deficiency) of Receipts and Use (Reservation) of Fund Balance Over Disbursements	<u>(6,191)</u>				

**CASH FINANCIAL PLAN
STATE FUNDS
FY 2028
(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	62,803	6,629	1,456	53,435	124,323
Miscellaneous Receipts	2,233	20,209	10,049	443	32,934
Federal Receipts	0	(8)	5	45	42
Total Receipts	65,036	26,830	11,510	53,923	157,299
Disbursements:					
Assistance and Grants	89,487	19,227	5,757	0	114,471
State Operations:					
Personal Service	12,757	6,372	0	0	19,129
Non-Personal Service	3,569	4,896	0	41	8,506
General State Charges	11,869	1,322	0	0	13,191
Debt Service	0	0	0	5,538	5,538
Capital Projects	0	0	9,235	0	9,235
Total Disbursements	117,682	31,817	14,992	5,579	170,070
Other Financing Sources (Uses):					
Transfers from Other Funds	49,880	3,432	4,288	1,856	59,456
Transfers to Other Funds	(7,694)	1,467	(1,055)	(50,182)	(57,464)
Bond and Note Proceeds	0	0	260	0	260
Net Other Financing Sources (Uses)	42,186	4,899	3,493	(48,326)	2,252
Use (Reservation) of Fund Balance:					
Extraordinary Monetary Settlements	46				
Timing of PTET/PIT Credits	300				
Undesignated Fund Balance	3,037				
Total Use (Reservation) of Fund Balance	3,383				
Excess (Deficiency) of Receipts and Use (Reservation) of Fund Balance Over Disbursements	<u>(7,077)</u>				

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

	<u>FY 2024</u> <u>Actuals</u>	<u>FY 2025</u> <u>Projected</u>	<u>Annual</u> <u>\$ Change</u>	<u>Annual</u> <u>% Change</u>
Opening Fund Balance	51,610	55,332	3,722	7.2%
Receipts:				
Taxes	106,447	113,613	7,166	6.7%
Miscellaneous Receipts	32,634	30,453	(2,181)	-6.7%
Federal Receipts	2,304	3,701	1,397	60.6%
Total Receipts	141,385	147,767	6,382	4.5%
Disbursements:				
Assistance and Grants	94,194	102,070	7,876	8.4%
State Operations:				
Personal Service	15,749	16,759	1,010	6.4%
Non-Personal Service	5,829	6,340	511	8.8%
General State Charges	10,696	10,391	(305)	-2.9%
Debt Service	6,997	3,489	(3,508)	-50.1%
Capital Projects	6,885	8,351	1,466	21.3%
Total Disbursements	140,350	147,400	7,050	5.0%
Other Financing Sources (Uses):				
Transfers from Other Funds	52,431	57,827	5,396	10.3%
Transfers to Other Funds	(50,249)	(55,737)	(5,488)	-10.9%
Bond and Note Proceeds	505	269	(236)	-46.7%
Net Other Financing Sources (Uses)	2,687	2,359	(328)	-12.2%
Excess (Deficiency) of Receipts and Other Financing Sources (Uses) Over Disbursements	3,722	2,726	(996)	-26.8%
Closing Fund Balance	55,332	58,058	2,726	4.9%

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

	2023 April Actuals	May Actuals	June Actuals	July Actuals	August Actuals	September Actuals	October Actuals	November Actuals	December Actuals	2024 January Actuals	February Actuals	March Actuals	Total
OPENING BALANCE	43,451	46,939	40,448	44,184	44,319	42,520	47,972	47,425	46,126	51,055	53,427	51,405	43,451
RECEIPTS:													
Personal Income Tax	3,727	1,044	2,498	1,713	1,850	2,158	1,143	1,685	2,351	2,496	2,505	2,142	25,312
Consumption/Use Taxes	730	730	969	794	765	970	773	774	967	829	695	876	9,872
Business Taxes	1,116	214	3,047	201	144	3,398	(321)	98	3,992	408	37	5,091	17,425
Other Taxes	170	407	79	63	178	170	324	144	95	102	81	63	1,876
Total Taxes	5,743	2,395	6,593	2,771	2,937	6,696	1,919	2,701	7,405	3,835	3,318	8,172	54,485
Abandoned Property	1	0	0	0	10	100	30	130	0	30	10	472	783
ABC License Fee	6	7	5	5	6	5	5	4	4	4	5	4	60
Investment Income	204	176	192	183	198	202	206	214	203	215	238	224	2,455
Licenses, Fees, etc.	72	47	56	29	83	77	70	49	55	53	14	79	684
Motor Vehicle Fees	13	44	11	16	36	(6)	25	25	5	24	13	(24)	198
Reimbursements	39	4	96	45	(52)	28	(8)	(63)	60	(6)	79	(24)	258
Extraordinary Settlements	0	0	0	0	0	0	0	33	0	0	0	0	63
Other Transactions	(4)	5	14	50	16	47	57	(3)	39	45	7	104	377
Total Miscellaneous Receipts	331	283	374	328	297	453	385	389	366	395	366	911	4,878
Federal Receipts	0	0	0	0	0	0	0	0	0	0	0	2,250	2,250
PIT in Excess of Revenue Bond Debt Service	3,731	1,044	2,497	1,560	1,342	2,512	1,143	1,685	2,355	3,874	1,348	(1,343)	21,748
PTET in Excess of Revenue Bond Debt Service	49	66	1,269	19	68	1,487	(550)	25	2,182	142	49	2,172	6,978
ECEP in Excess of Revenue Bond Debt Service	0	0	0	0	0	0	0	0	2	(2)	0	0	0
Sales Tax in Excess of LGAC Bond Debt Service	0	0	0	0	0	0	0	0	0	0	0	0	0
Sales Tax in Excess of Revenue Bond Debt Service	614	623	887	686	665	1,009	648	634	841	664	580	(12)	7,839
Real Estate Taxes in Excess of CW/CA Debt Service	77	86	82	74	86	88	94	69	69	51	72	46	877
All Other	168	190	121	192	166	120	77	176	598	288	146	1,683	3,942
Total Transfers from Other Funds	4,639	2,009	4,856	2,531	2,327	5,216	1,412	2,589	6,047	5,017	2,195	2,546	41,384
TOTAL RECEIPTS	10,713	4,687	11,823	5,630	5,561	12,365	3,716	5,679	13,818	9,247	5,879	13,879	102,997
DISBURSEMENTS:													
School Aid	1,391	4,484	1,922	346	678	1,829	811	1,988	2,684	1,612	1,028	10,071	28,844
Higher Education	29	24	620	124	71	120	535	50	107	85	509	848	3,122
All Other Education	16	39	270	200	878	62	59	180	190	32	150	376	2,452
Medicaid - DOH	3,477	3,073	1,414	2,512	2,990	1,402	10	1,599	1,208	1,911	1,625	(622)	20,599
Public Health	37	61	77	51	74	69	31	(49)	89	63	46	180	729
Mental Hygiene	34	94	1,236	196	71	1,267	100	84	1,294	60	293	1,975	6,704
Children and Families	39	78	148	129	64	250	49	301	93	61	631	243	2,086
Temporary & Disability Assistance	154	126	216	384	148	148	153	216	165	331	93	179	2,313
Transportation	0	40	19	1	51	0	19	44	165	5	28	151	523
Unrestricted Aid	0	13	390	0	0	117	7	0	187	0	0	65	779
All Other	48	(182)	80	54	63	99	88	80	59	158	113	308	968
Total Assistance and Grants	5,225	7,850	6,392	3,997	5,088	5,363	1,862	4,493	6,241	4,318	4,516	13,774	69,119
Personal Service	785	792	916	746	984	769	761	1,018	797	948	732	749	9,997
Non-Personal Service	121	226	(413)	173	283	183	234	261	262	267	350	356	2,303
Total State Operations	906	1,018	503	919	1,267	952	995	1,279	1,059	1,215	1,082	1,105	12,300
General State Charges	657	1,832	481	445	483	489	479	427	478	642	1,869	1,369	9,651
Debt Service	38	0	1	56	(2)	(1)	0	0	0	159	(10)	(2)	239
Capital Projects	106	(72)	296	(238)	399	39	846	475	988	483	372	2,104	5,798
SUNY Operations	228	304	288	20	1	230	16	230	106	17	34	106	1,535
Other Purposes	65	315	110	28	69	51	80	74	107	41	38	497	1,475
Total Transfers to Other Funds	437	478	711	134	522	109	927	779	1,111	700	434	2,705	9,047
TOTAL DISBURSEMENTS	7,225	11,178	8,087	5,495	7,360	6,913	4,263	6,978	8,889	6,875	7,901	18,953	100,117
Excess/(Deficiency) of Receipts over Disbursements	3,488	(6,491)	3,736	135	(1,799)	5,452	(547)	(1,299)	4,929	2,372	(2,022)	(5,074)	2,880
CLOSING BALANCE	46,939	40,448	44,184	44,319	42,520	47,972	47,425	46,126	51,055	53,427	51,405	46,331	46,331

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

	2023 April Actuals	May Actuals	June Actuals	July Actuals	August Actuals	September Actuals	October Actuals	November Actuals	December Actuals	2024 January Actuals	February Actuals	March Actuals	Intra-Fund Transfer Eliminations	Total
OPENING BALANCE	65,956	71,888	62,749	70,774	71,733	69,774	73,205	72,063	69,339	76,324	77,228	76,794		65,956
RECEIPTS:														
Personal Income Tax	7,454	2,088	4,996	3,425	3,700	4,318	2,285	3,370	4,707	8,163	5,009	4,324	0	53,839
Consumption/Use Taxes	1,677	1,619	1,740	1,740	1,686	2,166	1,714	1,708	2,164	1,827	1,529	1,886	0	21,865
Business Taxes	1,522	405	4,786	3,68	3,36	5,374	(705)	2,68	6,565	742	185	7,849	0	27,695
Other Taxes	254	493	187	167	292	286	429	242	196	182	183	137	0	3,048
Total Taxes	10,907	4,605	12,118	5,700	6,014	12,144	3,723	5,588	13,632	10,914	6,906	14,196	0	106,447
Abandoned Property	1	0	0	0	10	100	30	130	0	30	10	472	0	783
ABC License Fee	6	7	5	5	6	5	5	4	4	4	5	4	0	60
HOHA	553	550	528	571	583	595	598	521	613	522	612	559	0	6,805
Investment Income	204	176	192	183	198	202	206	214	203	215	238	224	0	2,455
Licenses, Fees, etc.	72	47	56	29	83	77	70	49	55	53	14	79	0	684
Lottery	263	299	283	299	360	265	292	321	261	336	276	377	0	3,632
Medicaid	84	74	77	85	76	86	83	80	97	81	85	88	0	996
Motor Vehicle Fees	34	64	32	38	55	39	40	39	22	39	32	67	0	470
Reimbursements	39	4	96	45	(52)	28	(8)	(63)	60	(6)	79	(24)	0	198
State University Income	308	(186)	888	338	592	642	497	364	292	641	821	307	0	5,504
Extraordinary Settlements	0	0	0	0	0	0	0	33	0	30	0	0	0	63
Other Transactions	780	1,043	984	1,467	1,031	1,460	669	658	732	752	682	1,847	0	12,105
Total Miscellaneous Receipts	2,344	2,078	3,141	3,060	2,942	3,468	2,482	2,350	2,339	2,692	2,854	4,000	0	33,255
Federal Receipts	8,939	7,674	11,591	7,449	7,293	6,184	6,789	8,027	10,847	5,848	6,795	7,140	0	94,276
TOTAL RECEIPTS	22,190	14,357	26,850	16,209	16,249	21,796	12,994	15,965	26,818	19,159	16,555	25,336	0	234,478
DISBURSEMENTS:														
School Aid	2,019	4,876	3,041	726	1,092	5,273	1,539	3,574	4,235	2,226	1,595	10,917	0	41,113
Higher Education	29	24	620	124	71	120	535	50	107	85	509	848	0	3,122
All Other Education	82	129	335	374	939	173	142	223	393	79	206	513	0	3,588
STAR	0	0	0	0	0	0	0	0	2	1,582	0	24	0	1,608
Medicaid - DOH	8,690	11,953	6,788	8,530	9,845	8,931	5,647	8,252	6,316	8,223	7,279	7,748	0	94,202
Public Health	218	371	529	292	287	525	286	301	640	303	306	785	0	4,843
Mental Hygiene	78	126	126	222	94	1,287	133	114	1,327	141	325	2,028	0	7,135
Children and Families	378	245	188	168	242	641	134	343	406	213	796	619	0	4,373
Temporary & Disability Assistance	407	350	391	585	357	340	845	755	412	567	402	609	0	6,020
Transportation	126	654	516	432	640	601	735	764	1,655	119	196	527	0	6,965
Unrestricted Aid	0	13	390	0	117	117	7	0	187	0	0	65	0	779
All Other	1,371	59	1,300	908	608	504	1,335	511	860	701	409	863	0	9,429
Total Assistance and Grants	13,398	18,800	15,358	12,361	14,175	14,512	11,338	14,887	16,540	14,239	12,023	25,546	0	183,177
Personal Service	1,313	1,288	1,367	1,211	1,707	1,228	1,261	1,665	1,278	1,714	1,242	1,252	0	16,526
Non-Personal Service	413	631	663	527	745	877	729	706	591	787	860	858	0	8,387
Total State Operations	1,726	1,919	2,030	1,738	2,452	2,105	1,990	2,371	1,869	2,501	2,102	2,110	0	24,913
General State Charges	687	2,002	611	530	643	587	587	592	638	795	1,965	1,471	0	11,108
Debt Service	35	28	5	5	61	427	5	14	5	5	279	6,128	0	6,997
Capital Projects	410	744	817	615	879	732	716	817	782	693	616	851	0	8,672
TOTAL DISBURSEMENTS	16,256	23,493	18,821	15,249	18,210	18,363	14,636	18,681	19,834	18,233	16,985	36,106	0	234,867
OTHER FINANCING SOURCES (USES):														
Transfers from other funds	5,192	2,914	5,741	2,713	3,004	5,433	2,543	3,819	7,431	5,818	2,761	5,562	(500)	52,431
Transfers to other funds	(5,194)	(2,917)	(5,745)	(2,714)	(3,002)	(5,435)	(2,548)	(3,827)	(7,430)	(5,840)	(2,765)	(5,674)	500	(52,591)
Bond and note proceeds	0	0	0	0	0	0	505	0	0	0	0	0	0	505
NET OTHER FINANCING SOURCES/(USES)	(2)	(3)	(4)	(1)	2	(2)	500	(8)	1	(22)	(4)	(112)	0	345
Excess/(Deficiency) of Receipts over Disbursements	5,932	(9,139)	8,025	959	(1,959)	3,431	(1,142)	(2,724)	6,985	904	(434)	(10,882)	0	(44)
CLOSING BALANCE	71,888	62,749	70,774	71,733	69,774	73,205	72,063	69,339	76,324	77,228	76,794	76,912	0	65,912

CASHFLOW
SPECIAL REVENUE FUNDS
FY 2024
(millions of dollars)

	2023 April Actuals	2023 May Actuals	2023 June Actuals	2023 July Actuals	2023 August Actuals	2023 September Actuals	2023 October Actuals	2023 November Actuals	2023 December Actuals	2024 January Actuals	2024 February Actuals	2024 March Actuals	Intra-Fund Transfer Eliminations	Total
OPENING BALANCE	23,940	26,315	23,736	28,153	28,848	28,153	27,010	26,187	24,566	26,849	25,248	25,982		23,940
RECEIPTS:														
Personal Income Tax	0	0	0	0	0	0	0	0	3	1,585	0	20	0	1,608
Consumption/Use Taxes	219	156	199	160	157	203	174	164	208	181	126	116	0	2,063
Business Taxes	306	70	415	93	415	423	111	92	337	142	54	536	0	2,653
Other Taxes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Taxes	525	226	614	253	231	626	285	256	548	1,908	180	672	0	6,324
HCRA	553	550	528	571	583	595	598	521	613	522	612	559	0	6,805
State University Income	308	(186)	888	338	592	642	497	364	292	641	821	307	0	5,504
Lottery	263	299	283	299	360	265	292	321	261	336	276	377	0	3,632
Medicaid	84	74	77	85	76	86	83	80	97	81	85	88	0	996
Motor Vehicle Fees	21	20	21	22	19	14	14	14	17	15	19	15	0	212
Other Transactions	442	325	493	467	539	596	518	489	552	590	518	752	0	6,281
Total Miscellaneous Receipts	1,671	1,082	2,290	1,782	2,169	2,198	2,003	1,789	1,832	2,185	2,331	2,098	0	23,430
Federal Receipts	8,716	7,416	11,399	7,066	7,073	5,992	6,603	7,758	10,508	5,374	6,647	4,670	0	89,222
TOTAL RECEIPTS	10,912	8,724	14,303	9,101	9,473	8,816	8,891	9,803	12,888	9,467	9,158	7,440	0	118,976
DISBURSEMENTS:														
School Aid	628	368	1,111	364	412	3,439	511	1,586	1,539	614	561	826	0	11,959
Higher Education	0	0	0	0	0	0	0	0	0	0	0	0	0	0
All Other Education	64	88	64	171	60	78	75	38	198	38	52	135	0	1,061
STAR	0	0	0	0	0	0	0	0	2	1,582	0	24	0	1,608
Medicaid - DOH	5,213	8,880	5,374	6,018	6,855	3,529	5,637	6,653	5,108	6,312	5,654	8,370	0	73,603
Public Health	177	201	436	193	183	444	183	313	530	193	238	420	0	3,523
Mental Hygiene	39	27	19	20	17	13	26	18	23	79	15	36	0	332
Children and Families	339	167	39	39	178	391	85	42	313	152	165	376	0	2,287
Temporary & Disability Assistance	253	224	175	201	184	192	692	514	247	211	309	404	0	3,606
Transportation	88	583	348	380	535	363	416	684	1,101	67	131	56	0	4,752
Unrestricted Aid	0	0	0	0	0	0	0	0	0	0	0	0	0	0
All Other	1,096	135	926	432	345	238	904	204	403	241	164	203	0	5,291
Total Assistance and Grants	7,897	10,673	8,493	7,820	8,779	8,687	8,529	10,052	9,464	9,489	7,289	10,850	0	108,022
Personal Service	528	496	451	465	723	459	500	647	481	766	510	503	0	6,529
Non-Personal Service	292	404	1,075	325	457	693	495	444	329	520	505	496	0	6,035
Total State Operations	820	900	1,526	790	1,180	1,152	995	1,091	810	1,286	1,015	999	0	12,564
General State Charges	30	170	130	85	160	98	108	165	160	153	96	102	0	1,457
Debt Service	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Capital Projects	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL DISBURSEMENTS	8,747	11,743	10,149	8,695	10,119	9,937	9,632	11,308	10,434	10,928	8,400	11,951	0	122,043
OTHER FINANCING SOURCES (USES):														
Transfers from Other Funds	310	859	441	342	144	95	112	325	142	65	98	535	(500)	2,968
Transfers to Other Funds	(100)	(419)	(178)	(53)	(193)	(117)	(194)	(441)	(313)	(205)	(122)	(1,212)	500	(3,047)
NET OTHER FINANCING SOURCES/(USES)	210	440	263	289	(49)	(22)	(82)	(116)	(171)	(140)	(24)	(677)	0	(79)
Excess/(Deficiency) of Receipts over Disbursements	2,375	(2,579)	4,417	695	(695)	(1,143)	(823)	(1,621)	2,283	(1,601)	734	(5,188)	0	(3,146)
CLOSING BALANCE	26,315	23,736	28,153	28,848	28,153	27,010	26,187	24,566	26,849	25,248	25,982	20,794	0	20,794

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

	2023 April Actuals	May Actuals	June Actuals	July Actuals	August Actuals	September Actuals	October Actuals	November Actuals	December Actuals	2024 January Actuals	February Actuals	March Actuals	Intra-Fund Transfer Eliminations	Total
OPENING BALANCE	9,114	10,202	10,190	11,323	11,915	12,082	9,730	9,911	9,685	9,287	9,548	10,144		9,114
RECEIPTS:														
Personal Income Tax	0	0	0	0	0	0	0	0	3	1,585	0	20	0	1,608
Consumption/Use Taxes	219	156	199	160	157	203	174	164	208	181	126	116	0	2,063
Business Taxes	306	70	415	93	74	423	111	92	337	142	54	536	0	2,653
Other Taxes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Taxes	525	226	614	253	231	626	285	256	548	1,908	180	672	0	6,324
HCRA	553	550	528	571	583	595	598	521	613	522	612	559	0	6,805
State University Income	308	(186)	888	338	592	642	497	364	292	641	821	307	0	5,504
Lottery	263	299	283	299	360	265	292	371	261	336	276	377	0	3,632
Medicaid	84	74	77	85	76	86	83	80	97	81	85	88	0	996
Motor Vehicle Fees	21	21	21	21	19	14	15	14	17	15	19	15	0	212
Other Transactions	356	201	413	383	437	509	430	383	465	496	419	668	0	5,160
Total Miscellaneous Receipts	1,585	958	2,210	1,698	2,067	2,111	1,915	1,683	1,745	2,091	2,232	2,014	0	22,309
Federal Receipts	0	0	0	0	0	0	0	1	0	0	(12)	0	0	(11)
TOTAL RECEIPTS	2,110	1,184	2,824	1,951	2,298	2,737	2,200	1,940	2,293	3,999	2,400	2,686	0	28,622
DISBURSEMENTS:														
School Aid	0	0	317	0	0	3,156	155	155	154	155	155	293	0	4,540
Higher Education	0	0	0	0	0	0	0	0	0	0	0	0	0	0
All Other Education	1	0	0	0	0	0	2	0	0	0	0	2	0	5
STAR	0	0	0	0	0	0	0	0	2	1,582	0	24	0	1,608
Medicaid - DOH	423	473	525	475	525	658	527	567	471	629	625	1,307	0	7,205
Public Health	52	58	146	65	54	199	76	58	185	77	82	170	0	1,222
Mental Hygiene	9	8	2	2	0	5	5	4	6	48	1	18	0	108
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	84	580	343	379	532	360	413	682	1,098	63	129	50	0	4,713
Unrestricted Aid	0	0	0	0	0	0	0	0	0	0	0	0	0	0
All Other	12	72	29	47	67	52	62	45	65	52	57	121	0	681
Total Assistance and Grants	581	1,191	1,362	968	1,178	4,430	1,240	1,511	1,981	2,606	1,049	1,986	0	20,083
Personal Service	465	442	396	413	632	403	438	568	426	680	457	432	0	5,752
Non-Personal Service	255	276	278	260	305	278	305	305	213	354	324	268	0	3,477
Total State Operations	720	718	674	673	937	681	799	873	639	1,034	781	700	0	9,229
General State Charges	30	112	83	56	126	67	81	105	132	119	66	68	0	1,045
Capital Projects	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL DISBURSEMENTS	1,331	2,021	2,119	1,697	2,241	5,178	2,120	2,489	2,752	3,759	1,896	2,754	0	30,357
OTHER FINANCING SOURCES (USES):														
Transfers from Other Funds	310	859	441	342	144	95	112	325	142	65	98	535	(500)	2,988
Transfers to Other Funds	(1)	(34)	(13)	(4)	(34)	(6)	(11)	(2)	(81)	(44)	(6)	(969)	500	(705)
NET OTHER FINANCING SOURCES/(USES)	309	825	428	338	110	89	101	323	61	21	92	(434)	0	2,263
Excess/(Deficiency) of Receipts over Disbursements	1,088	(12)	1,133	592	167	(2,352)	181	(226)	(398)	261	596	(502)	0	528
CLOSING BALANCE	10,202	10,190	11,323	11,915	12,082	9,730	9,911	9,685	9,287	9,548	10,144	9,642	0	9,642

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

	2023 April Actuals	May Actuals	June Actuals	July Actuals	August Actuals	September Actuals	October Actuals	November Actuals	December Actuals	2024 January Actuals	February Actuals	March Actuals	Total
OPENING BALANCE	14,826	16,113	13,546	16,830	16,933	16,071	17,280	16,276	14,881	17,562	15,700	15,838	14,826
RECEIPTS:													
Miscellaneous Receipts	86	124	80	84	102	87	88	106	87	94	99	84	1,121
Federal Receipts	8,716	7,416	11,399	7,066	7,073	5,992	6,603	7,757	10,508	5,374	6,659	4,670	89,233
TOTAL RECEIPTS	8,802	7,540	11,479	7,150	7,175	6,079	6,691	7,863	10,595	5,468	6,758	4,754	90,354
DISBURSEMENTS:													
School Aid	628	368	794	364	412	283	356	1,431	1,385	459	406	533	7,419
Higher Education	0	0	0	0	0	0	0	0	0	0	0	0	0
All Other Education	63	88	64	171	60	78	73	38	198	38	52	133	1,056
STAR	0	0	0	0	0	0	0	0	0	0	0	0	0
Medicaid - DOH	4,790	8,407	4,849	5,543	6,330	2,871	5,110	6,086	4,637	5,683	5,029	7,063	66,398
Public Health	125	143	290	130	139	245	107	255	345	116	156	250	2,301
Mental Hygiene	30	19	17	18	17	8	21	14	17	31	14	18	224
Children and Families	339	167	40	39	178	391	85	42	313	152	165	375	2,286
Temporary & Disability Assistance	253	224	175	201	184	192	692	514	247	211	309	404	3,606
Transportation	4	3	5	1	3	3	3	2	3	4	2	6	39
Unrestricted Aid	0	0	0	0	0	0	0	0	0	0	0	0	0
All Other	1,084	63	897	385	278	186	842	159	338	189	107	82	4,610
Total Assistance and Grants	7,316	9,482	7,131	6,852	7,601	4,257	7,289	8,541	7,483	6,883	6,240	8,864	87,939
Personal Service	63	54	55	52	91	56	62	79	55	86	53	71	777
Non-Personal Service	37	128	797	65	152	415	134	139	116	166	181	228	2,558
Total State Operations	100	182	852	117	243	471	196	218	171	252	234	299	3,335
General State Charges	0	58	47	29	34	31	27	60	28	34	30	34	412
Debt Service	0	0	0	0	0	0	0	0	0	0	0	0	0
Capital Projects	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL DISBURSEMENTS	7,416	9,722	8,030	6,998	7,878	4,759	7,512	8,819	7,682	7,169	6,504	9,197	91,686
OTHER FINANCING SOURCES (USES):													
Transfers from Other Funds	0	0	0	0	0	0	0	0	0	0	0	0	0
Transfers to Other Funds	(99)	(385)	(165)	(49)	(159)	(111)	(183)	(439)	(232)	(161)	(116)	(243)	(2,342)
NET OTHER FINANCING SOURCES/(USES)	(99)	(385)	(165)	(49)	(159)	(111)	(183)	(439)	(232)	(161)	(116)	(243)	(2,342)
Excess/(Deficiency) of Receipts over Disbursements	1,287	(2,567)	3,284	103	(862)	1,209	(1,004)	(1,395)	2,681	(1,862)	138	(4,686)	(3,674)
CLOSING BALANCE	16,113	13,546	16,830	16,933	16,071	17,280	16,276	14,881	17,562	15,700	15,838	11,152	11,152

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

	2023 April Actuals	May Actuals	June Actuals	July Actuals	August Actuals	September Actuals	October Actuals	November Actuals	December Actuals	2024 January Actuals	February Actuals	March Actuals	Total
OPENING BALANCE	159	210	191	256	484	1,062	193	279	654	455	851	1,823	159
RECEIPTS:													
Personal Income Tax	3,727	1,044	2,498	1,712	1,850	2,160	1,142	1,685	2,353	4,082	2,504	2,162	26,919
Consumption/Use Taxes	678	687	919	740	719	917	721	727	925	764	668	844	9,309
Business Taxes	49	66	1,269	19	68	1,487	(551)	25	2,182	142	49	2,173	6,978
Other Taxes	84	86	83	77	89	90	80	72	75	54	76	49	915
Total Taxes	4,538	1,883	4,769	2,548	2,726	4,654	1,392	2,509	5,535	5,042	3,297	5,228	44,121
Miscellaneous Receipts	60	56	16	127	49	28	(46)	54	14	42	73	33	506
Federal Receipts	3	0	1	31	0	0	0	0	1	0	0	24	60
TOTAL RECEIPTS	4,601	1,939	4,786	2,706	2,775	4,682	1,346	2,563	5,550	5,084	3,370	5,285	44,687
DISBURSEMENTS:													
State Operations	0	1	1	29	5	1	0	1	0	0	5	6	49
Debt Service	35	28	5	5	61	427	5	14	5	5	279	6,128	6,997
TOTAL DISBURSEMENTS	35	29	6	34	66	428	5	15	5	5	284	6,134	7,046
OTHER FINANCING SOURCES (USES):													
Transfers from Other Funds	136	85	135	77	130	81	163	427	207	245	91	117	1,894
Transfers to Other Funds	(4,651)	(2,014)	(4,850)	(2,521)	(2,261)	(5,204)	(1,418)	(2,600)	(5,951)	(4,928)	(2,205)	(987)	(39,590)
NET OTHER FINANCING SOURCES/(USES)	(4,515)	(1,929)	(4,715)	(2,444)	(2,131)	(5,123)	(1,255)	(2,173)	(5,744)	(4,683)	(2,114)	(870)	(37,696)
Excess/(Deficiency) of Receipts over Disbursements	51	(19)	65	228	578	(869)	86	375	(199)	396	972	(1,719)	(55)
CLOSING BALANCE	210	191	256	484	1,062	193	279	654	455	851	1,823	104	104

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

	2023 April Actuals	May Actuals	June Actuals	July Actuals	August Actuals	September Actuals	October Actuals	November Actuals	December Actuals	2024 January Actuals	February Actuals	March Actuals	Total
	(1,594)	(1,576)	(1,626)	(1,819)	(1,918)	(1,961)	(1,970)	(1,828)	(2,007)	(2,035)	(2,298)	(2,416)	(1,594)
RECEIPTS:													
Consumption/Use Taxes	50	46	62	46	45	76	46	43	64	53	40	50	621
Business Taxes	51	55	55	55	50	66	56	53	54	50	45	49	639
Other Taxes	0	0	25	27	25	26	25	26	26	26	26	25	257
Total Taxes	101	101	142	128	120	168	127	122	144	129	111	124	1,517
Miscellaneous Receipts	282	657	461	823	427	789	140	118	127	75	84	958	4,941
Federal Receipts	220	258	191	352	220	192	186	269	338	174	148	196	2,744
TOTAL RECEIPTS	603	1,016	794	1,303	767	1,149	453	509	609	378	343	1,278	9,202
DISBURSEMENTS:													
Higher Education	0	0	0	0	0	0	0	0	0	0	0	0	0
All Other Education	2	2	1	3	1	33	8	5	5	9	4	2	75
Public Health	4	109	16	46	20	12	72	37	21	47	22	185	591
Mental Hygiene	5	5	5	6	6	7	7	12	10	2	17	17	99
School Aid	0	24	8	16	2	5	217	0	12	0	6	20	310
Temporary & Disability Assistance	0	0	0	0	25	0	0	25	0	25	0	26	101
Transportation	38	31	149	51	54	238	300	36	389	47	37	320	1,690
All Other Local	227	106	294	422	200	167	343	227	398	302	132	352	3,170
Total Assistance and Grants	276	277	473	544	308	462	947	342	835	432	218	922	6,036
Economic Development	1	19	12	5	7	16	9	6	16	3	2	10	106
Parks & the Environment	25	83	96	42	113	73	62	91	67	96	89	89	926
Transportation	244	413	382	374	452	386	371	459	389	365	307	331	4,473
Health & Social Welfare	3	5	6	4	4	4	13	11	10	6	10	27	103
Mental Hygiene	21	36	56	18	67	41	36	56	40	46	42	56	515
Public Protection	33	55	61	46	45	54	63	42	56	50	47	83	635
Education	64	108	170	94	154	129	131	122	146	86	90	199	1,493
All Other	19	25	34	32	37	31	31	30	58	41	29	56	421
Total Capital Projects	410	744	817	615	879	732	716	817	782	693	616	851	8,672
TOTAL DISBURSEMENTS	686	1,021	1,290	1,159	1,187	1,194	1,663	1,159	1,617	1,125	834	1,773	14,708
OTHER FINANCING SOURCES (USES):													
Transfers from Other Funds	107	(39)	309	(237)	403	41	856	478	1,035	491	377	2,364	6,185
Transfers to Other Funds	(6)	(6)	(6)	(6)	(26)	(5)	(9)	(7)	(55)	(7)	(4)	(770)	(907)
Bond and Note Proceeds	0	0	0	0	0	0	505	0	0	0	0	0	505
NET OTHER FINANCING SOURCES/(USES)	101	(45)	303	(243)	377	36	1,352	471	980	484	373	1,594	5,783
Excess/(Deficiency) of Receipts over Disbursements	18	(50)	(193)	(99)	(43)	(9)	142	(179)	(28)	(263)	(118)	1,099	277
CLOSING BALANCE	(1,576)	(1,626)	(1,819)	(1,918)	(1,961)	(1,970)	(1,828)	(2,007)	(2,035)	(2,298)	(2,416)	(1,317)	(1,317)

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

	2023 April Actuals	May Actuals	June Actuals	July Actuals	August Actuals	September Actuals	October Actuals	November Actuals	December Actuals	2024 January Actuals	February Actuals	March Actuals	Total
OPENING BALANCE	(1,114)	(1,111)	(1,160)	(1,359)	(1,458)	(1,427)	(1,442)	(1,244)	(1,468)	(1,502)	(1,792)	(1,912)	(1,114)
RECEIPTS:													
Consumption/Use Taxes	50	46	62	46	45	76	46	43	64	53	40	50	621
Business Taxes	51	55	55	55	50	66	56	53	66	50	45	56	639
Other Taxes	0	0	25	27	25	26	25	25	26	26	26	25	257
Total Taxes	101	101	142	128	120	168	127	122	144	129	111	124	1,517
Miscellaneous Receipts	282	657	461	823	427	789	140	118	127	75	84	958	4,941
Federal Receipts	0	0	0	0	2	0	0	0	0	0	2	1	5
TOTAL RECEIPTS	383	758	603	951	549	957	267	240	271	204	197	1,083	6,463
DISBURSEMENTS:													
Higher Education	0	0	0	0	0	0	0	0	0	0	0	0	0
All Other Education	2	2	1	3	1	33	8	5	5	9	4	2	75
Public Health	4	45	16	46	20	12	52	37	21	47	22	102	424
Mental Hygiene	5	5	8	6	6	7	7	12	10	2	17	17	99
School Aid	0	24	5	16	2	5	217	0	12	0	6	20	310
Temporary & Disability Assistance	0	0	0	0	25	0	0	25	0	25	0	26	101
Transportation	4	4	126	16	7	216	274	10	370	22	13	270	1,332
All Other Local	161	101	294	247	181	164	310	207	245	290	122	329	2,651
Total Assistance and Grants	176	181	450	334	242	437	868	296	663	395	184	766	4,992
Economic Development	1	19	12	5	7	16	9	6	16	3	2	10	106
Parks & the Environment	24	82	94	42	108	71	62	87	66	92	87	86	901
Transportation	141	258	233	240	243	235	217	294	244	270	208	242	2,825
Health & Social Welfare	3	4	5	4	2	3	12	10	8	5	10	27	93
Mental Hygiene	21	36	56	18	67	41	36	56	40	46	42	56	515
Public Protection	33	49	55	40	36	47	56	37	47	42	38	76	556
Education	64	108	170	94	154	129	131	122	146	86	90	198	1,482
All Other	18	25	30	30	36	29	30	27	55	39	29	49	397
Total Capital Projects	305	581	655	473	653	571	553	639	622	583	506	744	6,885
TOTAL DISBURSEMENTS	481	762	1,105	807	895	1,008	1,421	935	1,285	978	690	1,510	11,877
OTHER FINANCING SOURCES (USES):													
Transfers from Other Funds	107	(39)	309	(237)	403	41	856	478	1,035	491	377	2,364	6,185
Transfers to Other Funds	(6)	(6)	(6)	(6)	(26)	(5)	(9)	(7)	(55)	(7)	(4)	(770)	(907)
Bond and Note Proceeds	0	0	0	0	0	0	505	0	0	0	0	0	505
NET OTHER FINANCING SOURCES/(USES)	101	(45)	303	(243)	377	36	1,352	471	980	484	373	1,594	5,783
Excess/(Deficiency) of Receipts over Disbursements	3	(49)	(199)	(99)	31	(15)	198	(224)	(34)	(290)	(120)	1,167	369
CLOSING BALANCE	(1,111)	(1,160)	(1,359)	(1,458)	(1,427)	(1,442)	(1,244)	(1,468)	(1,502)	(1,792)	(1,912)	(745)	(745)

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

	2023 April Actuals	May Actuals	June Actuals	July Actuals	August Actuals	September Actuals	October Actuals	November Actuals	December Actuals	2024 January Actuals	February Actuals	March Actuals	Total
OPENING BALANCE	(480)	(465)	(466)	(460)	(460)	(534)	(528)	(584)	(539)	(533)	(506)	(504)	(480)
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	220	258	191	352	218	192	186	269	338	174	146	195	2,739
TOTAL RECEIPTS	220	258	191	352	218	192	186	269	338	174	146	195	2,739
DISBURSEMENTS:													
Public Health	0	64	0	0	0	0	20	0	0	0	0	83	167
Transportation	34	27	23	35	47	22	26	26	19	25	24	50	358
All Other Local	66	5	0	175	19	3	33	20	153	12	10	23	519
Total Assistance and Grants	100	96	23	210	66	25	79	46	172	37	34	156	1,044
Economic Development	0	0	0	0	0	0	0	0	0	0	0	0	0
Parks & the Environment	1	1	2	0	5	2	0	4	1	4	2	3	25
Transportation	103	155	149	134	209	151	154	165	145	95	99	89	1,648
Health & Social Welfare	0	1	1	1	2	1	1	1	2	1	0	0	10
Mental Hygiene	0	0	0	0	0	0	0	0	0	0	0	0	0
Public Protection	0	6	6	6	9	7	7	5	9	8	9	7	79
Education	0	0	0	0	0	0	0	0	0	0	0	1	1
All Other	1	0	4	2	1	0	1	3	3	2	0	7	24
Total Capital Projects	105	163	162	142	226	161	163	178	160	110	110	107	1,787
TOTAL DISBURSEMENTS	205	259	185	352	292	186	242	224	332	147	144	263	2,831
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	0	0	0	0	0	0	0	0	0	0	0	0	0
Bond and Note Proceeds	0	0	0	0	0	0	0	0	0	0	0	0	0
NET OTHER FINANCING SOURCES/(USES)	0	0	0	0	0	0	0	0	0	0	0	0	0
Excess/(Deficiency) of Receipts over Disbursements	15	(1)	6	0	(74)	6	(56)	45	6	27	2	(68)	(92)
CLOSING BALANCE	(465)	(466)	(460)	(460)	(534)	(528)	(584)	(539)	(533)	(506)	(504)	(572)	(572)

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

	2023	May	June	July	August	September	October	November	December	2024	January	February	March	Intra-Fund	Total	
	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Transfer	Eliminations	
OPENING BALANCE	51,610	56,240	49,669	54,404	55,260	54,237	56,453	56,371	54,997	59,295	62,034	61,460	61,460	0	51,610	
RECEIPTS:																
Personal Income Tax	7,454	2,088	4,996	3,425	3,700	4,318	2,285	3,370	4,707	8,163	5,009	4,324	4,324	0	53,839	
Consumption/Use Taxes	1,677	1,619	2,149	1,740	1,686	2,166	1,714	1,708	2,164	1,827	1,529	1,886	1,886	0	21,865	
Business Taxes	1,522	405	4,786	368	336	5,374	(705)	268	6,565	742	185	7,849	7,849	0	27,695	
Other Taxes	254	493	1,87	167	292	286	429	242	196	182	183	137	137	0	3,048	
Total Taxes	10,907	4,605	12,118	5,700	6,014	12,144	3,723	5,588	13,632	10,914	6,906	14,196	14,196	0	106,447	
Abandoned Property	1	0	0	0	10	100	30	30	0	0	10	472	472	0	783	
ABC License Fee	6	7	5	5	6	5	5	4	4	30	5	4	4	0	60	
HCRA	553	550	528	571	583	595	598	521	613	522	612	559	559	0	6,805	
Investment Income	204	176	192	183	202	214	206	214	203	215	238	224	224	0	2,455	
Licenses, Fees, etc.	72	47	56	29	83	77	70	49	55	53	14	79	79	0	684	
Lottery	263	299	283	299	360	265	292	321	261	336	276	377	377	0	3,632	
Medicaid	84	74	77	85	76	86	83	80	97	81	85	88	88	0	996	
Motor Vehicle Fees	34	64	32	38	55	39	40	32	22	39	32	67	67	0	470	
Reimbursements	39	4	96	45	(52)	28	(8)	(63)	60	(6)	79	(24)	(24)	0	198	
State University Income	308	(186)	888	338	592	642	497	364	292	641	821	307	307	0	5,504	
Extraordinary Settlements	0	0	0	0	0	0	0	33	0	30	0	0	0	0	63	
Other Transactions	694	919	904	1,383	929	1,373	581	552	645	658	583	1,763	1,763	0	10,984	
Total Miscellaneous Receipts	2,258	1,954	3,061	2,976	2,840	3,381	2,394	2,244	2,252	2,603	2,755	3,916	3,916	0	32,634	
Federal Receipts	3	0	1	31	2	0	0	1	1	0	(10)	2,275	2,275	0	2,304	
TOTAL RECEIPTS	13,168	6,559	15,180	8,707	8,856	15,525	6,117	7,833	15,885	13,517	9,651	20,387	20,387	0	141,385	
DISBURSEMENTS:																
School Aid	1,391	4,508	2,247	362	680	4,950	1,183	2,143	2,850	1,767	1,189	10,384	10,384	0	33,694	
Higher Education	29	24	620	124	71	120	535	50	107	85	509	848	848	0	3,122	
All Other Education	19	41	271	203	879	95	69	185	195	41	154	380	380	0	2,532	
STAR	0	0	0	0	0	0	0	0	0	1,582	0	24	24	0	1,608	
Medicaid - DOH	3,900	3,546	1,939	2,987	3,515	2,060	537	2,166	1,679	2,540	2,250	685	685	0	27,804	
Public Health	93	164	239	162	148	280	159	46	295	187	150	452	452	0	2,375	
Mental Hygiene	48	107	1,243	204	77	1,279	112	100	1,310	110	311	2,010	2,010	0	6,911	
Children and Families	39	78	148	129	64	250	49	301	93	61	631	244	244	0	2,087	
Temporary & Disability Assistance	154	126	216	384	173	148	153	241	165	356	93	205	205	0	2,414	
Transportation	88	624	488	396	590	576	706	736	1,633	90	170	471	471	0	6,568	
Unrestricted Aid	0	13	390	0	0	117	7	0	187	0	0	65	65	0	779	
All Other	221	(9)	403	348	311	315	460	332	369	500	292	758	758	0	4,300	
Total Assistance and Grants	5,982	9,222	8,204	5,299	6,508	10,230	3,970	6,300	8,885	7,319	5,749	16,526	16,526	0	94,194	
Personal Service	1,250	1,234	1,312	1,159	1,616	1,172	1,199	1,586	1,223	1,628	1,189	1,181	1,181	0	15,749	
Non-Personal Service	376	503	(134)	462	593	462	595	567	475	621	679	630	630	0	5,829	
Total State Operations	1,626	1,737	1,178	1,621	2,209	1,634	1,794	2,153	1,698	2,249	1,868	1,811	1,811	0	21,578	
General State Charges	687	1,944	564	501	609	556	560	532	610	761	1,935	1,437	1,437	0	10,696	
Debt Service	35	28	5	5	61	427	5	14	5	5	279	6,128	6,128	0	6,997	
Capital Projects	305	581	655	473	653	571	553	639	622	583	506	744	744	0	6,885	
TOTAL DISBURSEMENTS	8,635	13,512	10,606	7,899	10,040	13,418	6,882	9,638	11,820	10,917	10,337	26,646	26,646	0	140,350	
OTHER FINANCING SOURCES (USES):																
Transfers from other funds	5,192	2,914	5,741	2,713	3,004	5,433	2,543	3,819	7,431	5,818	2,761	5,562	5,562	(500)	52,431	
Transfers to other funds	(5,095)	(2,532)	(5,580)	(2,665)	(2,843)	(5,324)	(2,365)	(3,388)	(7,198)	(5,679)	(2,649)	(5,431)	(5,431)	500	(50,249)	
Bond and note proceeds	0	0	0	0	0	0	505	0	0	0	0	0	0	0	505	
NET OTHER FINANCING SOURCES/(USES)	97	382	161	48	161	109	683	431	233	139	112	131	131	0	2,687	
Excess/(Deficiency) of Receipts over Disbursements	4,630	(6,571)	4,735	856	(1,023)	2,216	(82)	(1,374)	4,298	2,739	(574)	(6,128)	(6,128)	0	3,722	
CLOSING BALANCE	56,240	49,669	54,404	55,260	54,237	56,453	56,371	54,997	59,295	62,034	61,460	55,332	55,332	0	55,332	

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

	2024		2025											Total													
	April	Actuals	May	Actuals	June	Actuals	July	Actuals	August	Actuals	September	Projected	October	Projected	November	Projected	December	Projected	January	Projected	February	Projected	March	Projected	Total		
OPENING BALANCE	46,331	49,055	3,024	6,898	45,548	49,585	48,710	47,927	52,398	47,562	43,093	47,484	50,202	46,794	46,331												
RECEIPTS:																											
Personal Income Tax	3,650	1,926	2,552	2,091	1,756	2,488	1,421	1,443	2,670	3,010	2,690	3,010	2,690	2,500	28,197												
Consumption/Use Taxes	754	766	968	802	797	973	794	801	975	853	706	853	706	902	10,091												
Business Taxes	1,225	211	3,265	(17)	50	3,360	(214)	(117)	4,335	410	79	410	79	5,376	17,963												
Other Taxes	185	121	113	96	124	102	82	115	118	114	113	114	113	114	1,997												
Total Taxes	5,814	3,024	6,898	2,972	2,727	6,923	2,083	2,242	8,098	4,387	3,588	4,387	3,588	8,892	57,648												
Abandoned Property	0	0	0	0	10	100	30	130	0	0	0	30	10	240	550												
ABC License Fee	5	4	5	4	4	4	6	6	6	6	6	6	6	4	60												
Investment Income	238	217	227	216	234	224	207	208	207	207	208	207	208	207	2,600												
Licenses, Fees, etc.	83	43	61	77	43	166	55	35	60	45	55	45	55	57	780												
Motor Vehicle Fees	44	57	4	32	20	(2)	3	28	11	14	12	14	12	45	268												
Reimbursements	75	62	31	(22)	87	37	(40)	12	5	(30)	10	(30)	10	(11)	216												
Extraordinary Settlements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0												
Other Transactions	5	3	52	(21)	39	(49)	21	11	65	21	7	21	7	55	209												
Total Miscellaneous Receipts	450	386	380	286	437	480	282	430	354	293	308	293	308	597	4,683												
Federal Receipts	0	0	0	0	0	1	0	0	0	0	0	0	0	3,644	3,645												
PIT in Excess of Revenue Bond Debt Service	3,650	1,935	2,552	1,982	1,549	2,643	1,421	1,443	2,675	4,433	619	4,433	619	2,355	27,257												
PTET in Excess of Revenue Bond Debt Service	23	72	1,545	(26)	54	1,529	(279)	(189)	2,355	179	40	179	40	2,456	7,759												
ECEP in Excess of Revenue Bond Debt Service	0	0	0	0	0	0	0	0	0	0	0	0	0	2	8												
Sales Tax in Excess of LGAC Bond Debt Service	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0												
Sales Tax in Excess of Revenue Bond Debt Service	620	672	873	696	701	1,173	683	697	874	734	621	734	621	615	8,959												
Real Estate Taxes in Excess of CW/CA Debt Service	79	95	67	88	95	75	73	65	64	47	69	47	69	40	857												
All Other	153	300	176	202	144	138	110	213	278	189	201	189	201	(395)	1,709												
Total Transfers from Other Funds	4,525	3,074	5,213	2,942	2,543	5,558	2,008	2,229	6,251	5,583	1,550	5,583	1,550	5,073	46,549												
TOTAL RECEIPTS	10,789	6,484	12,491	6,200	5,707	12,962	4,373	4,901	14,703	10,263	5,446	10,263	5,446	18,206	112,525												
DISBURSEMENTS:																											
School Aid	1,806	4,993	1,754	2,773	772	1,826	958	1,924	2,877	1,261	1,168	1,261	1,168	10,645	30,257												
Higher Education	25	25	710	162	36	167	560	36	143	132	550	132	550	854	3,400												
All Other Education	27	311	216	753	54	66	76	531	236	61	329	61	329	136	2,796												
Medicaid - DOH	3,585	2,591	1,127	2,904	2,222	2,351	2,865	3,144	1,437	2,422	1,942	2,422	1,942	(2,575)	24,015												
Public Health	15	35	31	105	66	66	104	112	116	116	100	116	100	169	787												
Mental Hygiene	66	104	714	111	141	685	130	106	1,501	113	817	113	817	970	5,458												
Children and Families	33	30	195	66	39	141	1014	167	163	36	272	36	272	539	2,695												
Temporary & Disability Assistance	33	404	244	123	125	490	158	158	408	158	158	158	158	1,197	3,656												
Transportation	0	47	19	3	57	0	6	64	17	1	34	1	34	4	252												
Unrestricted Aid	1	11	390	5	51	116	8	1	187	1	0	1	0	65	836												
All Other	118	67	(197)	56	101	111	120	8	156	516	497	516	497	1,313	2,866												
Total Assistance and Grants	5,709	8,618	5,203	4,561	3,664	6,019	5,999	6,251	7,241	4,569	5,867	4,569	5,867	13,317	77,018												
Personal Service	838	997	809	1,090	902	829	1,016	818	998	892	866	892	866	954	11,009												
Non-Personal Service	167	304	247	280	311	192	266	256	258	218	345	218	345	(27)	2,817												
Total State Operations	1,005	1,301	1,056	1,370	1,213	1,021	1,282	1,074	1,256	1,110	1,211	1,110	1,211	927	13,826												
General State Charges	670	690	549	600	519	579	635	528	544	603	753	603	753	2,465	9,135												
Debt Service	24	3	0	47	(1)	23	6	0	0	202	(12)	202	(12)	(16)	276												
Capital Projects	283	(895)	779	239	764	789	1,194	1,010	1,138	973	969	973	969	(2,183)	5,060												
SUNY Operations	226	238	432	241	53	13	22	303	37	21	38	21	38	114	1,738												
Other Purposes	148	36	435	17	278	47	71	204	96	67	28	67	28	864	2,291												
Total Transfers to Other Funds	681	(618)	1,646	544	1,094	872	1,293	1,517	1,271	1,263	1,023	1,263	1,023	(1,221)	9,365												
TOTAL DISBURSEMENTS	8,065	9,991	8,454	7,075	6,490	8,491	9,209	9,370	10,312	7,545	8,854	7,545	8,854	15,488	109,344												
Excess/(Deficiency) of Receipts over Disbursements	2,724	(3,507)	4,037	(875)	(783)	(4,471)	(4,836)	(4,469)	(4,391)	2,718	(3,408)	2,718	(3,408)	2,718	3,181												
CLOSING BALANCE	49,055	45,548	49,585	48,710	47,927	52,398	47,562	43,093	47,484	50,202	46,794	49,512	46,331	49,512													

CASHFLOW
STATE OPERATING FUNDS
FY 2025
(millions of dollars)

	2024 April Actuals	May Actuals	June Actuals	July Actuals	August Actuals	September Actuals	October Projected	November Projected	December Projected	2025 January Projected	February Projected	March Projected	Intra-Fund Transfer Eliminations	Total
OPENING BALANCE	56,077	60,412	56,827	62,062	61,532	61,317	62,354	57,165	52,599	56,504	60,148	58,991		56,077
RECEIPTS:														
Personal Income Tax	7,300	3,852	5,104	4,183	3,512	4,975	2,842	2,887	5,350	9,140	5,380	5,020	0	59,545
Consumption/Use Taxes	1,685	1,645	2,100	1,719	1,711	2,120	1,706	2,149	2,149	1,814	1,814	1,942	0	21,819
Business Taxes	1,560	385	5,239	65	479	5,290	(412)	(238)	7,119	689	180	8,416	0	28,472
Other Taxes	268	217	182	188	221	180	158	183	190	165	184	158	0	2,294
Total Taxes	10,813	6,099	12,625	6,155	5,623	12,565	4,294	4,550	14,808	11,808	7,254	15,536	0	112,130
Abandoned Property	0	0	0	0	0	100	30	130	0	30	10	240	0	550
ABC License Fee	5	4	5	4	4	4	6	6	6	6	6	4	0	60
HCRA	583	543	610	624	519	591	565	565	561	561	538	669	0	6,929
Investment Income	238	217	227	216	234	224	207	208	207	207	207	207	0	2,600
Licenses, Fees, etc.	83	43	61	77	43	166	55	35	60	45	55	57	0	780
Lottery	289	322	257	327	264	271	277	230	213	280	224	590	0	3,544
Medicaid		82	93	80	89	92	88	88	88	88	88	85	0	1,050
Motor Vehicle Fees	58	74	21	48	41	15	21	44	31	32	33	62	0	480
Reimbursements	75	62	31	(22)	87	37	(40)	12	5	(30)	10	(11)	0	216
State University Income	354	366	323	411	539	758	550	385	328	633	767	318	0	5,732
Extraordinary Settlements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Other Transactions	494	391	525	459	426	460	501	398	557	115	(1)	(2,492)	0	1,833
Total Miscellaneous Receipts	2,268	2,104	2,153	2,224	2,256	2,718	2,260	2,101	2,056	1,967	1,938	(271)	0	23,774
Federal Receipts	8	(1)	0	0	0	31	0	0	0	(7)	(4)	3,669	0	3,696
TOTAL RECEIPTS	13,089	8,202	14,778	8,379	7,879	15,314	6,554	6,651	16,864	13,768	9,188	18,934	0	139,600
DISBURSEMENTS:														
School Aid	1,806	4,993	2,037	273	772	5,500	1,122	2,088	3,041	1,425	1,332	10,933	0	35,322
Higher Education	25	25	710	162	36	167	560	36	143	132	550	854	0	3,400
All Other Education	27	311	217	753	55	67	79	531	237	62	330	140	0	2,809
STAR	0	0	0	0	0	0	0	1	5	1,560	0	9	0	1,575
Medicaid - DOH	3,973	3,095	1,678	3,384	2,730	2,855	3,705	3,634	1,927	2,912	2,557	(1,554)	0	30,896
Public Health	99	171	355	198	150	283	294	202	293	(20)	219	455	0	2,699
Mental Hygiene	66	105	722	113	143	694	185	119	1,514	120	821	1,008	0	5,610
Children and Families	33	30	195	66	39	141	1,014	167	163	36	272	540	0	2,696
Temporary & Disability Assistance	33	404	244	123	125	490	158	158	408	158	158	1,212	0	3,671
Transportation	72	666	374	394	608	374	433	791	1,178	63	130	60	0	5,143
Unrestricted Aid	1	11	390	5	51	116	8	1	187	1	0	65	0	836
All Other	151	134	(170)	139	172	160	222	77	214	281	245	793	0	2,418
Total Assistance and Grants	6,286	9,945	6,752	5,610	4,881	10,847	7,780	7,805	9,310	6,730	6,614	14,515	0	97,075
Personal Service	1,309	1,470	1,243	1,819	1,369	1,272	1,530	1,334	1,476	1,333	1,271	1,333	0	16,759
Non-Personal Service	440	603	522	633	624	489	616	552	516	519	591	235	0	6,340
Total State Operations	1,749	2,073	1,765	2,452	1,993	1,761	2,146	1,886	1,992	1,852	1,862	1,568	0	23,099
General State Charges	685	819	628	707	590	673	748	676	726	728	843	2,568	0	10,391
Debt Service	31	18	4	5	27	239	5	20	5	4	235	2,896	0	3,489
Capital Projects	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL DISBURSEMENTS	8,751	12,855	9,149	8,774	7,491	13,520	10,679	10,387	12,033	9,314	9,554	21,547	0	134,054
OTHER FINANCING SOURCES (USES):														
Transfers from other funds	5,214	3,535	6,454	3,361	3,054	5,685	2,235	2,911	6,505	6,032	1,774	6,212	(585)	52,387
Transfers to other funds	(5,217)	(2,467)	(6,848)	(3,496)	(3,657)	(6,442)	(3,299)	(3,741)	(7,431)	(6,842)	(2,565)	(3,743)	585	(55,163)
Bond and note proceeds	0	0	0	0	0	0	0	0	0	0	0	0	0	0
NET OTHER FINANCING SOURCES/(USES)	(3)	1,068	(394)	(135)	(603)	(757)	(1,064)	(830)	(926)	(810)	(791)	2,469	0	(2,776)
Excess/(Deficiency) of Receipts over Disbursements	4,335	(3,585)	5,235	(530)	(215)	1,037	(5,189)	(4,566)	3,905	3,644	(1,157)	(144)	0	2,770
CLOSING BALANCE	60,412	56,827	62,062	61,532	61,317	62,354	57,165	52,599	56,504	60,148	58,991	58,847	0	58,847

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

	2024 April Actuals	May Actuals	June Actuals	July Actuals	August Actuals	September Actuals	October Projected	November Projected	December Projected	2025 January Projected	February Projected	March Projected	Intra-Fund Transfer Eliminations	Total
OPENING BALANCE	20,794	24,033	24,134	24,410	24,320	25,592	23,203	22,847	22,782	21,726	23,000	23,546		20,794
RECEIPTS:														
Personal Income Tax	0	0	0	0	0	0	0	1	5	1,560	0	9	0	1,575
Consumption/Use Taxes	229	157	209	172	164	223	171	163	243	170	126	167	0	2,194
Business Taxes	312	102	429	107	75	401	81	68	429	100	61	585	0	2,750
Other Taxes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Taxes	541	259	638	279	239	624	252	232	677	1,830	187	761	0	6,519
HCRA	583	543	610	624	519	591	565	565	561	561	538	669	0	6,929
State University Income	354	366	323	411	539	758	550	385	328	633	767	318	0	5,732
Lottery	289	322	257	327	264	271	277	230	213	280	224	590	0	3,544
Medicaid	89	82	93	80	89	92	88	88	88	88	88	85	0	1,050
Motor Vehicle Fees	14	14	17	16	21	18	18	17	20	21	21	17	0	212
Other Transactions	530	457	490	504	437	534	504	421	529	128	39	(2,624)	0	1,949
Total Miscellaneous Receipts	1,859	1,787	1,790	1,962	1,869	2,263	2,002	1,705	1,739	1,708	1,677	(945)	0	19,416
Federal Receipts	8,036	7,408	7,737	7,184	9,851	7,467	7,371	7,215	7,187	6,912	7,317	3,131	0	86,816
TOTAL RECEIPTS	10,436	9,454	10,165	9,425	11,959	10,354	9,625	9,152	9,603	10,450	9,181	2,947	0	112,751
DISBURSEMENTS:														
School Aid	585	332	1,090	401	2,469	4,014	665	663	703	770	536	485	0	12,713
Higher Education	0	0	0	0	0	0	0	0	0	0	0	0	0	0
All Other Education	70	166	68	65	63	59	83	67	65	71	67	122	0	966
STAR	0	0	0	0	0	0	0	1	5	1,560	0	9	0	1,575
Medicaid - DOH	4,754	6,090	6,193	6,228	5,653	5,970	6,294	6,170	5,893	4,934	6,343	8,145	0	72,667
Public Health	234	282	989	258	237	589	312	222	482	210	290	556	0	4,661
Mental Hygiene	16	16	23	18	15	24	70	28	31	23	18	56	0	338
Children and Families	48	301	386	151	114	131	6	46	46	46	46	49	0	1,370
Temporary & Disability Assistance	545	249	535	564	180	162	331	326	271	239	239	185	0	3,826
Transportation	78	620	365	395	562	371	432	729	1,163	64	98	57	0	4,934
Unrestricted Aid	0	0	0	0	0	0	0	0	0	0	0	0	0	0
All Other	107	211	(87)	221	429	313	570	83	452	51	(56)	(150)	0	2,144
Total Assistance and Grants	6,437	8,267	9,562	8,301	9,722	11,633	8,763	8,335	9,111	7,968	7,581	9,514	0	105,194
Personal Service	533	535	491	809	529	499	568	568	539	506	457	432	0	6,466
Non-Personal Service	322	481	399	438	474	502	383	444	666	453	383	1,406	0	6,477
Total State Operations	855	1,016	890	1,247	1,003	1,001	1,077	1,012	1,205	959	840	1,838	0	12,943
General State Charges	15	204	105	139	101	125	146	182	212	162	118	143	0	1,652
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	7,307	9,487	10,557	9,687	10,826	12,759	9,986	9,529	10,528	9,089	8,539	11,495	0	119,789
OTHER FINANCING SOURCES (USES):														
Transfers from Other Funds	389	307	1,142	283	353	86	134	515	167	80	84	1,013	(585)	3,968
Transfers to Other Funds	(279)	(173)	(474)	(111)	(214)	(70)	(129)	(203)	(298)	(167)	(180)	388	585	(1,325)
NET OTHER FINANCING SOURCES/(USES)	110	134	668	172	139	16	5	312	(131)	(87)	(96)	1,401	0	2,643
Excess/(Deficiency) of Receipts over Disbursements	3,239	101	276	(90)	1,272	(2,389)	(356)	(65)	(1,056)	1,274	546	(7,147)	0	(4,395)
CLOSING BALANCE	24,033	24,134	24,410	24,320	25,592	23,203	22,847	22,782	21,726	23,000	23,546	16,399	0	16,399

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

	2024 April Actuals	May Actuals	June Actuals	July Actuals	August Actuals	September Actuals	October Projected	November Projected	December Projected	2025 January Projected	February Projected	March Projected	Intra-Fund Transfer Eliminations	Total
OPENING BALANCE	9,642	11,009	11,018	12,127	12,355	12,645	9,877	9,456	9,310	8,761	9,271	9,656		9,642
RECEIPTS:														
Personal Income Tax	0	0	0	0	0	0	0	1	5	1,560	0	9	0	1,575
Consumption/Use Taxes	229	157	209	172	164	223	171	163	243	170	126	167	0	2,194
Business Taxes	312	102	429	107	75	401	81	68	429	100	61	585	0	2,750
Other Taxes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Taxes	541	259	638	279	239	624	252	232	677	1,830	187	761	0	6,519
HCRA	583	543	610	624	519	591	565	565	561	561	538	669	0	6,929
State University Income	354	366	323	411	539	758	550	385	328	328	767	318	0	5,732
Lottery	289	322	257	327	264	271	277	230	213	280	224	590	0	3,544
Medicaid	89	82	93	80	89	92	88	88	88	88	88	85	0	1,050
Motor Vehicle Fees	14	17	17	16	21	17	18	16	20	18	21	17	0	212
Other Transactions	444	344	418	429	349	462	454	365	468	62	(31)	(2,607)	0	1,157
Total Miscellaneous Receipts	1,773	1,674	1,718	1,887	1,781	2,191	1,952	1,649	1,678	1,642	1,607	(928)	0	18,624
Federal Receipts	1	(1)	0	0	0	0	0	0	0	(7)	(4)	0	0	(11)
TOTAL RECEIPTS	2,315	1,932	2,356	2,166	2,020	2,815	2,204	1,881	2,355	3,465	1,790	(167)	0	25,132
DISBURSEMENTS:														
School Aid	0	0	283	0	0	3,674	164	164	164	164	164	288	0	5,065
Higher Education	0	0	0	0	0	0	0	0	0	0	0	0	0	0
All Other Education	0	0	1	0	1	1	3	0	1	1	1	4	0	13
STAR	0	0	0	0	0	0	0	1	5	1,560	0	9	0	1,575
Medicaid - DOH	388	504	551	480	508	504	840	490	490	490	615	1,021	0	6,881
Public Health	84	136	324	93	84	217	190	90	177	112	119	286	0	1,912
Mental Hygiene	0	1	8	2	2	9	55	13	13	7	4	38	0	152
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	15	0	15
Transportation	72	619	355	391	551	374	427	727	1,161	62	96	56	0	4,891
Unrestricted Aid	0	0	0	0	0	0	0	0	0	0	0	0	0	0
All Other	33	67	27	83	71	49	102	69	58	(235)	(252)	(520)	0	(448)
Total Assistance and Grants	577	1,327	1,549	1,049	1,217	4,828	1,781	1,554	2,069	2,161	747	1,198	0	20,057
Personal Service	471	473	434	729	467	443	514	516	478	441	405	379	0	5,750
Non-Personal Service	273	298	275	329	311	296	350	295	258	301	246	252	0	3,484
Total State Operations	744	771	709	1,058	778	739	864	811	736	742	651	631	0	9,234
General State Charges	15	129	79	107	71	94	113	148	182	125	90	103	0	1,256
Capital Projects	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL DISBURSEMENTS	1,336	2,227	2,337	2,214	2,066	5,661	2,758	2,513	2,987	3,028	1,488	1,932	0	30,547
OTHER FINANCING SOURCES (USES):														
Transfers from Other Funds	389	307	1,142	283	353	86	134	515	167	80	84	1,013	(585)	3,968
Transfers to Other Funds	(1)	(3)	(52)	(7)	(17)	(8)	(1)	(29)	(84)	(7)	(1)	659	585	1,034
NET OTHER FINANCING SOURCES/(USES)	388	304	1,090	276	336	78	133	486	83	73	83	1,672	0	5,002
Excess/(Deficiency) of Receipts over Disbursements	1,367	9	1,109	228	290	(2,768)	(421)	(146)	(549)	510	385	(427)	0	(413)
CLOSING BALANCE	11,009	11,018	12,127	12,355	12,645	9,877	9,456	9,310	8,761	9,271	9,656	9,229	0	9,229

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

	2024 April Actuals	May Actuals	June Actuals	July Actuals	August Actuals	September Actuals	October Projected	November Projected	December Projected	2025 January Projected	February Projected	March Projected	Total
OPENING BALANCE	11,152	13,024	13,116	12,283	11,965	12,947	13,326	13,391	13,472	12,965	13,729	13,890	11,152
RECEIPTS:													
Miscellaneous Receipts	86	113	72	75	88	72	50	56	61	66	70	(17)	792
Federal Receipts	8,035	7,409	7,737	7,184	9,851	7,467	7,371	7,215	7,187	6,919	7,321	3,131	86,827
TOTAL RECEIPTS	8,121	7,522	7,809	7,259	9,939	7,539	7,421	7,271	7,248	6,985	7,391	3,114	87,619
DISBURSEMENTS:													
School Aid	585	332	807	401	2,469	340	501	499	539	606	372	197	7,648
Higher Education	0	0	0	0	0	0	0	0	0	0	0	0	0
All Other Education	70	166	67	65	62	58	80	67	64	70	66	118	953
STAR	0	0	0	0	0	0	0	0	0	0	0	0	0
Medicaid - DOH	4,366	5,586	5,642	5,748	5,145	5,466	5,454	5,680	5,403	4,444	5,728	7,124	65,786
Public Health	150	146	665	165	153	372	122	132	305	98	171	270	2,749
Mental Hygiene	16	15	15	16	13	15	15	15	18	16	14	18	186
Children and Families	48	301	386	151	114	131	6	46	46	46	46	48	1,369
Temporary & Disability Assistance	545	249	535	564	180	162	331	326	271	239	239	170	3,811
Transportation	6	1	10	4	11	(3)	5	2	2	2	2	1	43
Unrestricted Aid	0	0	0	0	0	0	0	0	0	0	0	0	0
All Other	74	144	(114)	138	358	264	468	14	394	286	196	370	2,592
Total Assistance and Grants	5,860	6,940	8,013	7,252	8,505	6,805	6,982	6,781	7,042	5,807	6,834	8,316	85,137
Personal Service	62	62	57	80	62	56	54	52	61	65	52	53	716
Non-Personal Service	49	183	124	109	163	206	159	149	408	152	137	1,154	2,893
Total State Operations	111	245	181	189	225	262	213	201	469	217	189	1,207	3,709
General State Charges	0	75	26	32	30	31	33	34	30	37	28	40	396
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	5,971	7,260	8,220	7,473	8,760	7,098	7,228	7,016	7,541	6,061	7,051	9,563	89,242
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	(278)	(170)	(422)	(104)	(197)	(62)	(128)	(174)	(214)	(160)	(179)	(271)	(2,359)
NET OTHER FINANCING SOURCES/(USES)	(278)	(170)	(422)	(104)	(197)	(62)	(128)	(174)	(214)	(160)	(179)	(271)	(2,359)
Excess/(Deficiency) of Receipts over Disbursements/	1,872	92	(833)	(318)	982	379	65	81	(507)	764	161	(6,720)	(3,982)
CLOSING BALANCE	13,024	13,116	12,283	11,965	12,947	13,326	13,391	13,472	12,965	13,729	13,890	7,170	7,170

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

	2024 April Actuals	May Actuals	June Actuals	July Actuals	August Actuals	September Actuals	October Projected	November Projected	December Projected	2025 January Projected	February Projected	March Projected	Total
OPENING BALANCE	104	348	261	350	467	745	79	147	196	259	675	2,541	104
RECEIPTS:													
Personal Income Tax	3,650	1,926	2,552	2,092	1,756	2,487	1,421	1,443	2,675	4,570	2,690	2,511	29,773
Consumption/Use Taxes	702	722	923	745	750	924	741	754	931	791	678	873	9,534
Business Taxes	23	72	1,545	(25)	54	1,529	(279)	(189)	2,355	179	40	2,455	7,759
Other Taxes	83	96	69	92	97	78	76	68	72	51	71	44	897
Total Taxes	4,458	2,816	5,089	2,904	2,657	5,018	1,959	2,076	6,032	5,591	3,479	5,883	47,963
Miscellaneous Receipts	45	44	55	51	38	47	26	22	24	32	23	60	467
Federal Receipts	7	0	0	0	0	30	0	0	0	0	0	25	62
TOTAL RECEIPTS	4,510	2,860	5,144	2,955	2,695	5,095	1,985	2,098	6,057	5,623	3,502	5,968	48,492
DISBURSEMENTS:													
State Operations	0	1	0	24	2	1	0	1	0	0	0	10	39
Debt Service	31	18	4	5	27	239	5	20	5	4	235	2,896	3,489
TOTAL DISBURSEMENTS	31	19	4	29	29	240	5	21	5	4	235	2,906	3,528
OTHER FINANCING SOURCES (USES):													
Transfers from Other Funds	300	154	99	136	158	41	93	167	87	369	140	126	1,870
Transfers to Other Funds	(4,595)	(3,082)	(5,150)	(2,945)	(2,546)	(5,562)	(2,945)	(2,195)	(6,076)	(5,572)	(1,541)	(5,623)	(46,852)
NET OTHER FINANCING SOURCES/(USES)	(4,235)	(2,928)	(5,051)	(2,809)	(2,388)	(5,521)	(1,912)	(2,028)	(5,989)	(5,203)	(1,401)	(5,497)	(44,982)
Excess/(Deficiency) of Receipts over Disbursements	244	(87)	89	117	278	(666)	68	49	63	416	1,866	(2,435)	2
CLOSING BALANCE	348	261	350	467	745	79	147	196	259	675	2,541	106	106

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

	2024 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 BALANCE	(1,317)	(1,190)	(1,431)	(1,267)	(1,552)	(1,844)	(1,649)	(2,043)	(2,411)	(2,196)	(2,593)	(2,809)	(1,317)
RECEIPTS:													
Consumption/Use Taxes	49	41	65	47	45	76	47	40	67	49	44	54	624
Business Taxes	49	50	57	52	57	53	46	46	50	44	48	50	602
Other Taxes	0	0	25	27	25	26	26	26	26	26	26	24	257
Total Taxes	98	91	147	126	127	155	119	112	143	119	118	128	1,483
Miscellaneous Receipts	180	1,412	98	498	101	486	391	136	722	131	134	2,634	6,923
Federal Receipts	253	164	190	183	299	178	207	212	257	257	260	743	3,203
TOTAL RECEIPTS	531	1,667	435	807	527	819	717	460	1,122	507	512	3,505	11,609
DISBURSEMENTS:													
Higher Education	0	0	0	0	0	0	0	0	0	0	0	0	0
All Other Education	2	3	3	5	3	3	4	8	8	10	10	14	73
Public Health	34	28	24	30	22	12	37	34	94	99	42	151	607
Mental Hygiene	9	8	8	5	12	10	9	14	12	12	13	23	135
School Aid	0	0	0	14	14	0	5	45	50	50	55	67	300
Temporary & Disability Assistance	0	0	0	28	0	0	15	15	15	15	15	11	114
Transportation	27	44	133	29	22	278	384	81	390	105	110	776	2,379
All Other Local	126	143	135	393	642	311	323	301	212	355	222	(659)	2,504
Total Assistance and Grants	198	226	303	504	715	614	777	498	781	646	467	383	6,112
Economic Development	5	4	8	7	12	10	326	366	347	313	315	(241)	1,472
Parks & the Environment	58	67	63	116	92	78	151	138	156	125	127	209	1,380
Transportation	268	424	428	458	489	488	613	428	387	388	396	379	5,146
Health & Social Welfare	3	7	4	5	7	5	17	20	22	24	40	55	209
Mental Hygiene	22	51	44	28	41	31	46	46	44	34	33	101	521
Public Protection	25	55	43	45	49	38	63	61	71	56	60	65	631
Education	76	135	121	125	155	129	177	182	154	203	173	161	1,791
All Other	28	40	40	42	34	40	128	87	83	81	80	(1,299)	(616)
Total Capital Projects	485	783	751	826	879	819	1,521	1,328	1,264	1,224	1,224	(570)	10,534
TOTAL DISBURSEMENTS	683	1,009	1,054	1,330	1,594	1,433	2,298	1,826	2,045	1,870	1,691	(187)	16,646
OTHER FINANCING SOURCES (USES):													
Transfers from Other Funds	285	(893)	803	245	781	814	1,194	1,023	1,145	973	969	(1,876)	5,463
Transfers to Other Funds	(6)	(6)	(20)	(7)	(6)	(5)	(7)	(25)	(7)	(7)	(6)	(472)	(574)
Bond and Note Proceeds	0	0	0	0	0	0	0	0	0	0	0	269	269
NET OTHER FINANCING SOURCES/(USES)	279	(899)	783	238	775	809	1,187	998	1,138	966	963	(2,079)	5,158
Excess/(Deficiency) of Receipts over Disbursements	127	(241)	164	(285)	(292)	195	(394)	(368)	215	(397)	(216)	1,613	121
CLOSING BALANCE	(1,190)	(1,431)	(1,267)	(1,552)	(1,844)	(1,649)	(2,043)	(2,411)	(2,196)	(2,593)	(2,809)	(1,196)	(1,196)

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

	2024 April Actuals	May Actuals	June Actuals	July Actuals	August Actuals	September Actuals	October Projected	November Projected	December Projected	2025 January Projected	February Projected	March Projected	Total
OPENING BALANCE	(745)	(740)	(940)	(794)	(1,035)	(1,340)	(1,169)	(1,516)	(1,856)	(1,580)	(1,907)	(2,075)	(745)
RECEIPTS:													
Consumption/Use Taxes	49	41	65	47	45	76	47	40	67	49	44	54	624
Business Taxes	49	50	57	52	57	53	46	46	50	44	48	50	602
Other Taxes	0	0	25	27	25	26	26	26	26	26	26	24	257
Total Taxes	98	91	147	126	127	155	119	112	143	119	118	128	1,483
Miscellaneous Receipts	180	1,412	98	498	101	486	350	95	681	90	93	2,595	6,679
Federal Receipts	0	0	0	0	0	0	0	0	0	0	3	2	5
TOTAL RECEIPTS	278	1,503	245	624	228	641	469	207	824	209	214	2,725	8,167
DISBURSEMENTS:													
Higher Education	0	0	0	0	0	0	0	0	0	0	0	0	0
All Other Education	2	3	3	5	3	3	4	8	8	10	10	14	73
Public Health	34	27	24	30	22	12	37	34	44	49	42	102	457
Mental Hygiene	9	8	8	5	12	10	14	14	12	12	13	23	135
School Aid	0	0	0	14	14	0	5	45	50	50	55	67	300
Temporary & Disability Assistance	0	0	0	28	0	0	15	15	15	15	15	11	114
Transportation	6	4	116	5	6	236	331	36	345	30	35	668	1,818
All Other Local	124	142	135	356	562	311	278	261	167	310	177	(725)	2,098
Total Assistance and Grants	175	184	286	443	619	572	679	413	641	476	347	160	4,995
Economic Development	5	4	8	7	12	10	288	328	309	275	277	(280)	1,243
Parks & the Environment	55	65	62	108	89	78	150	137	155	124	126	210	1,359
Transportation	166	269	282	306	306	357	463	278	211	238	218	213	3,307
Health & Social Welfare	3	6	4	4	6	3	16	19	21	22	39	52	195
Mental Hygiene	22	51	44	28	41	31	46	46	44	34	33	101	521
Public Protection	22	50	37	41	46	35	58	57	63	51	54	60	574
Education	76	135	121	125	155	129	177	182	154	203	173	161	1,791
All Other	28	40	38	41	34	40	126	85	81	79	78	(1,309)	(639)
Total Capital Projects	377	620	596	660	689	683	1,324	1,132	1,038	1,026	998	(792)	8,351
TOTAL DISBURSEMENTS	552	804	882	1,103	1,308	1,255	2,003	1,545	1,679	1,502	1,345	(632)	13,346
OTHER FINANCING SOURCES (USES):													
Transfers from Other Funds	285	(893)	803	245	781	790	1,194	1,023	1,138	973	969	(1,868)	5,440
Transfers to Other Funds	(6)	(6)	(20)	(7)	(6)	(5)	(7)	(25)	(7)	(7)	(6)	(472)	(574)
Bond and Note Proceeds	0	0	0	0	0	0	0	0	0	0	0	269	269
NET OTHER FINANCING SOURCES/(USES)	279	(899)	783	238	775	785	1,187	998	1,131	966	963	(2,071)	5,135
Excess/(Deficiency) of Receipts over Disbursements	5	(200)	146	(241)	(305)	171	(347)	(340)	276	(327)	(168)	1,286	(44)
CLOSING BALANCE	(740)	(940)	(794)	(1,035)	(1,340)	(1,169)	(1,516)	(1,856)	(1,580)	(1,907)	(2,075)	(2,789)	(789)

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

	2024	2025				2025					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	(572)	(450)	(491)	(473)	(517)	(504)	(480)	(527)	(555)	(616)	(686)	(734)	(572)
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	41	41	41	41	41	39	244
Federal Receipts	253	164	190	183	299	178	207	212	257	257	257	741	3,198
TOTAL RECEIPTS	253	164	190	183	299	178	248	253	298	298	298	780	3,442
DISBURSEMENTS:													
Public Health	0	1	0	0	0	0	0	0	0	0	0	0	0
Transportation	21	40	17	24	16	42	53	45	45	45	75	108	561
All Other Local	2	1	0	37	80	0	45	40	45	45	45	66	406
Total Assistance and Grants	23	42	17	61	96	42	98	85	140	170	120	223	1,117
Economic Development	0	0	0	0	0	0	38	38	38	38	38	39	229
Parks & the Environment	3	2	1	8	3	0	1	1	1	1	1	(1)	21
Transportation	102	155	146	152	183	131	150	150	176	150	178	166	1,839
Health & Social Welfare	0	1	0	1	1	2	1	1	1	2	1	3	14
Mental Hygiene	0	0	0	0	0	0	0	0	0	0	0	0	0
Public Protection	3	5	6	4	3	3	5	4	8	5	6	5	57
Education	0	0	0	0	0	0	0	0	0	0	0	0	0
All Other	0	0	2	1	0	0	2	2	2	2	2	10	23
Total Capital Projects	108	163	155	166	190	136	197	196	226	198	226	222	2,183
TOTAL DISBURSEMENTS	131	205	172	227	286	178	295	281	366	368	346	445	3,300
OTHER FINANCING SOURCES (USES):													
Transfers from Other Funds	0	0	0	0	0	24	0	0	7	0	0	(8)	23
Transfers to Other Funds	0	0	0	0	0	0	0	0	0	0	0	0	0
Bond and Note Proceeds	0	0	0	0	0	0	0	0	0	0	0	0	0
NET OTHER FINANCING SOURCES/(USES)	0	0	0	0	0	24	0	0	7	0	0	(8)	23
Excess/(Deficiency) of Receipts over Disbursements	122	(41)	18	(44)	13	24	(47)	(28)	(61)	(70)	(48)	327	165
CLOSING BALANCE	(450)	(491)	(473)	(517)	(504)	(480)	(527)	(555)	(616)	(686)	(734)	(407)	(407)

CASHFLOW
STATE FUNDS
FY 2025
(millions of dollars)

	2024 April Actuals	May Actuals	June Actuals	July Actuals	August Actuals	September Actuals	October Projected	November Projected	December Projected	2025 January Projected	February Projected	March Projected	Intra-Fund Transfer Eliminations	Total
OPENING BALANCE	55,332	59,672	55,887	61,268	60,497	59,977	61,185	55,649	50,743	54,924	58,241	56,916		55,332
RECEIPTS:														
Personal Income Tax	7,300	3,852	5,104	4,183	3,512	4,975	2,842	2,887	5,350	9,140	5,380	5,020	0	59,545
Consumption/Use Taxes	1,734	1,686	1,756	1,766	1,756	2,196	1,753	1,758	2,216	1,863	1,554	2,216	0	22,443
Business Taxes	1,609	435	5,296	117	236	5,343	(366)	(192)	7,169	733	228	8,466	0	29,074
Other Taxes	268	217	207	215	246	206	184	209	216	191	210	182	0	2,551
Total Taxes	10,911	6,190	12,772	6,281	5,750	12,720	4,413	4,662	14,951	11,927	7,372	15,664	0	113,613
Abandoned Property	0	0	0	0	10	100	30	130	0	30	10	240	0	550
ABC License Fee	5	4	5	4	4	4	6	6	6	6	6	4	0	60
HCRA	583	543	610	624	519	591	565	561	561	561	538	669	0	6,929
Investment Income	238	217	227	216	234	224	207	208	207	207	208	207	0	2,600
Licenses, Fees, etc.	83	43	61	77	43	166	55	35	60	45	55	57	0	780
Lottery	289	322	257	327	264	271	277	230	213	280	224	590	0	3,544
Medicaid	89	82	93	80	89	92	88	88	88	88	88	85	0	1,050
Motor Vehicle Fees	58	74	21	48	41	15	21	44	31	32	33	62	0	480
Reimbursements	75	62	31	(22)	87	37	(40)	(80)	11	(90)	0	(11)	0	216
State University Income	354	366	323	411	539	758	550	385	328	633	767	318	0	5,732
Extraordinary Settlements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Other Transactions	674	1,803	623	957	527	946	851	493	1,238	2,055	92	103	0	8,512
Total Miscellaneous Receipts	2,448	3,516	2,251	2,722	2,357	3,204	2,610	2,196	2,737	2,055	2,031	2,324	0	30,453
Federal Receipts	8	(1)	0	0	0	31	0	0	0	(7)	(1)	3,671	0	3,701
TOTAL RECEIPTS	13,367	9,705	15,023	9,003	8,107	15,955	7,023	6,858	17,688	13,977	9,402	21,659	0	147,767
DISBURSEMENTS:														
School Aid	1,806	4,993	2,037	287	786	5,500	1,127	2,133	3,091	1,475	1,387	11,000	0	35,622
Higher Education	25	25	710	162	36	167	560	36	143	132	550	854	0	3,400
All Other Education	29	314	220	758	58	70	83	539	245	156	340	154	0	2,882
STAR	0	0	0	0	0	0	0	1	5	1,560	0	9	0	1,575
Medicaid - DOH	3,973	3,095	1,678	3,384	2,730	2,855	3,705	3,634	1,927	2,912	2,557	(1,554)	0	30,896
Public Health	133	198	379	228	172	295	331	236	337	29	261	557	0	3,156
Mental Hygiene	75	113	730	118	155	704	133	133	1526	132	834	1,031	0	5,745
Children and Families	33	30	195	66	39	141	1,014	167	163	36	272	540	0	2,696
Temporary & Disability Assistance	33	404	244	151	125	490	173	173	423	173	173	1,223	0	3,785
Transportation	78	670	490	399	614	610	764	827	1,523	193	165	728	0	6,961
Unrestricted Aid	1	11	390	5	51	116	8	1	187	1	0	65	0	836
All Other	275	276	(35)	495	734	471	500	338	381	591	422	68	0	4,516
Total Assistance and Grants	6,461	10,129	7,038	6,053	5,500	11,419	8,459	8,218	9,951	7,206	6,961	14,675	0	102,070
Personal Service	1,309	1,470	1,243	1,819	1,369	1,272	1,530	1,334	1,476	1,333	1,271	1,333	0	16,759
Non-Personal Service	440	603	522	633	624	489	616	552	516	519	591	235	0	6,340
Total State Operations	1,749	2,073	1,765	2,452	1,993	1,761	2,146	1,886	1,992	1,852	1,862	1,568	0	23,099
General State Charges	685	819	628	707	590	673	748	676	726	728	843	2,568	0	10,391
Debt Service	31	18	4	5	27	239	5	20	5	4	235	2,896	0	3,489
Capital Projects	377	620	596	660	689	683	1,324	1,132	1,038	1,026	998	(792)	0	8,351
TOTAL DISBURSEMENTS	9,303	13,659	10,031	9,877	8,799	14,775	12,682	11,932	13,712	10,816	10,899	20,915	0	147,400
OTHER FINANCING SOURCES (USES):														
Transfers from other funds	5,499	2,642	7,257	3,606	3,835	6,475	3,429	3,934	7,643	7,005	2,743	4,344	(585)	57,827
Transfers to other funds	(5,223)	(2,473)	(6,868)	(3,503)	(3,663)	(6,447)	(3,306)	(3,766)	(7,438)	(6,849)	(2,571)	(4,215)	585	(55,737)
Bond and note proceeds	0	0	0	0	0	0	0	0	0	0	0	269	0	269
NET OTHER FINANCING SOURCES/(USES)	276	169	389	103	172	28	123	168	205	156	172	398	0	2,359
Excess/(Deficiency) of Receipts over Disbursements	4,340	(3,785)	5,381	(771)	(520)	1,208	(5,336)	(4,906)	4,181	3,317	(1,325)	1,142	0	2,726
CLOSING BALANCE	59,672	55,887	61,268	60,497	59,977	61,185	55,649	50,743	54,924	58,241	56,916	58,058	0	58,058

CASH FINANCIAL PLAN
HEALTH CARE REFORM ACT RESOURCES FUND
FY 2025
(millions of dollars)

	<u>Enacted</u>	<u>Change</u>	<u>Mid-Year</u>
Opening Fund Balance	<u>55</u>	<u>0</u>	<u>55</u>
Receipts:			
Taxes	594	(3)	591
Miscellaneous Receipts	<u>6,679</u>	<u>250</u>	<u>6,929</u>
Total Receipts	<u>7,273</u>	<u>247</u>	<u>7,520</u>
Disbursements and Transfers:			
Medical Assistance Account	4,895	(44)	4,851
Hospital Indigent Care	631	0	631
HCRA Program Account	405	(1)	404
Child Health Plus	1,126	322	1,448
Elderly Pharmaceutical Insurance Coverage	74	0	74
Qualified Health Plan Administration	53	(12)	41
All Other	<u>144</u>	<u>(18)</u>	<u>126</u>
Total Disbursements and Transfers	<u>7,328</u>	<u>247</u>	<u>7,575</u>
Change in Fund Balance	<u>(55)</u>	<u>0</u>	<u>(55)</u>
Closing Fund Balance	<u>0</u>	<u>0</u>	<u>0</u>

CASH FINANCIAL PLAN
HEALTH CARE REFORM ACT RESOURCES FUND
FY 2025 THROUGH FY 2028
(millions of dollars)

	<u>FY 2025</u> <u>Projected</u>	<u>FY 2026</u> <u>Projected</u>	<u>FY 2027</u> <u>Projected</u>	<u>FY 2028</u> <u>Projected</u>
Opening Fund Balance	55	0	0	0
Receipts:				
Taxes	591	564	538	514
Miscellaneous Receipts	6,929	6,902	6,932	6,939
Total Receipts	<u>7,520</u>	<u>7,466</u>	<u>7,470</u>	<u>7,453</u>
Disbursements and Transfers:				
Medical Assistance Account	4,851	4,881	4,843	4,782
Hospital Indigent Care	631	631	631	631
HCRA Program Account	404	358	358	357
Child Health Plus	1,448	1,333	1,377	1,422
Elderly Pharmaceutical Insurance Coverage	74	74	74	74
Qualified Health Plan Administration	41	51	50	49
All Other	126	138	137	138
Total Disbursements and Transfers	<u>7,575</u>	<u>7,466</u>	<u>7,470</u>	<u>7,453</u>
Change in Fund Balance	<u>(55)</u>	<u>0</u>	<u>0</u>	<u>0</u>
Closing Fund Balance	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

CASH FINANCIAL PLAN
HEALTH CARE REFORM ACT RESOURCES FUND
FY 2024 and FY 2025
(millions of dollars)

	<u>FY 2024</u> <u>Actuals</u>	<u>FY 2025</u> <u>Projected</u>	<u>Annual</u> <u>Change</u>
Opening Fund Balance	91	55	(36)
Receipts:			
Taxes	606	591	(15)
Miscellaneous Receipts	6,805	6,929	124
Total Receipts	<u>7,411</u>	<u>7,520</u>	<u>109</u>
Disbursements and Transfers:			
Medical Assistance Account	5,449	4,851	(598)
Hospital Indigent Care	598	631	33
HCRA Program Account	257	404	147
Child Health Plus	897	1,448	551
Elderly Pharmaceutical Insurance Coverage	88	74	(14)
Qualified Health Plan Administration	38	41	3
All Other	120	126	6
Total Disbursements and Transfers	<u>7,447</u>	<u>7,575</u>	<u>128</u>
Change in Fund Balance	<u>(36)</u>	<u>(55)</u>	<u>(19)</u>
Closing Fund Balance	<u>55</u>	<u>0</u>	<u>(55)</u>

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

	April Actuals	May Actuals	June Actuals	July Actuals	August Actuals	September Actuals	October Actuals	November Actuals	December Actuals	January Actuals	February Actuals	March Actuals	Total
Opening Fund Balance	91	295	437	417	570	694	554	683	701	775	723	724	91
Receipts:													
Taxes	52	52	54	50	51	53	63	55	53	64	24	35	606
Miscellaneous Receipts	553	550	528	571	583	595	598	521	612	522	612	560	6,805
Total Receipts	605	602	582	621	634	648	661	576	665	586	636	595	7,411
Disbursements and Transfers:													
Medical Assistance Account	300	350	450	400	450	400	400	400	350	500	550	899	5,449
Hospital Indigent Care	48	48	0	0	0	178	45	92	45	54	0	88	598
HCRA Program Account	0	16	6	14	2	82	22	2	2	58	6	47	257
Child Health Plus	48	35	131	43	44	114	51	55	179	12	64	121	897
Elderly Pharmaceutical Insurance Coverage	3	7	8	7	7	10	10	6	8	7	7	8	88
Qualified Health Plan Administration	1	2	4	1	5	2	2	2	5	5	5	4	38
All Other	1	2	3	3	2	2	2	1	2	2	3	97	120
Total	401	460	602	468	510	788	532	558	591	638	635	1,264	7,447
Change in Fund Balance	204	142	(20)	153	124	(140)	129	18	74	(52)	1	(669)	(36)
Closing Fund Balance	295	437	417	570	694	554	683	701	775	723	724	55	55

CASH FLOW
HEALTH CARE REFORM ACT RESOURCES FUND
FY 2025
(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	55	315	339	201	393	449	451	473	591	612	701	613	55
Receipts:													
Taxes	61	49	47	62	51	53	60	52	50	52	22	33	591
Miscellaneous Receipts	582	543	610	624	519	591	565	565	561	561	538	671	6,929
Total Receipts	643	592	656	686	570	644	624	617	611	613	561	704	7,520
Disbursements and Transfers:													
Medical Assistance Account	300	350	400	350	400	350	350	350	350	350	475	826	4,851
Hospital Indigent Care	0	73	67	45	24	69	53	53	53	53	53	88	631
HCRA Program Account	13	60	1	14	9	4	111	6	24	26	24	112	404
Child Health Plus	68	73	317	74	76	189	78	79	164	81	81	169	1,448
Elderly Pharmaceutical Insurance Coverage	1	5	5	5	6	5	7	8	8	8	7	8	74
Qualified Health Plan Administration	1	1	2	3	3	1	2	2	4	2	5	9	41
All Other	0	2	2	2	3	2	2	2	2	2	3	104	126
Total	383	567	794	494	515	642	602	499	589	524	649	1,317	7,575
Change in Fund Balance	260	24	(138)	192	55	3	22	118	21	89	(88)	(613)	(55)
Closing Fund Balance	315	339	201	393	449	451	473	591	612	701	613	0	0

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

	FY 2024 Actuals			FY 2025 Projected			FY 2026 Projected			FY 2027 Projected			FY 2028 Projected		
	Internal Service	Enterprise	Fiduciary	Internal Service	Enterprise	Fiduciary	Internal Service	Enterprise	Fiduciary	Internal Service	Enterprise	Fiduciary	Internal Service	Enterprise	Fiduciary
Opening Fund Balance	(42)	509	55	24	646	62	54	776	64	910	66	78	1,048	68	
Receipts:															
Unemployment Taxes	0	2,747	0	0	2,450	0	0	2,450	0	0	0	0	2,450	0	
Miscellaneous Receipts	608	3,247	8	660	3,310	2	659	3,388	2	3,445	2	662	3,492	2	
Federal Receipts	0	25	0	0	52	0	0	52	0	0	0	0	52	0	
Total Receipts	608	6,019	8	660	5,812	2	659	5,890	2	5,947	2	662	5,994	2	
Disbursements:															
Assistance and Grants	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
State Operations:															
Personal Service	137	1,726	1	161	1,779	0	161	1,832	0	164	0	164	1,942	0	
Non-Personal Service	486	632	0	571	672	0	579	671	0	589	0	590	611	0	
Unemployment Benefits	0	2,823	0	0	2,502	0	0	2,502	0	0	0	0	2,502	0	
General State Charges	69	710	0	80	731	0	81	753	0	83	0	83	799	0	
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	692	5,891	1	812	5,684	0	821	5,758	0	836	0	837	5,854	0	
Other Financing Sources (Uses):															
Transfers from Other Funds	158	13	0	190	6	0	192	6	0	186	0	186	6	0	
Transfers to Other Funds	(8)	(4)	0	(8)	(4)	0	(8)	(4)	0	(8)	0	(8)	(4)	0	
	150	9	0	182	2	0	184	2	0	178	0	178	2	0	
Excess (Deficiency) of Receipts and Other Financing Sources (Uses) Over Disbursements	66	137	7	30	130	2	22	134	2	138	2	3	142	2	
Closing Fund Balance	24	646	62	54	776	64	76	910	66	1,048	68	81	1,190	70	

Workforce Impact Summary

General Fund
2022-23 Through 2024-25

	2022-23 Actuals (03/31/23)	2023-24 Actuals (03/31/24)	2024-25 Estimates (03/31/25)
Major Agencies			
Children and Family Services, Office of	2,090	2,167	2,284
Corrections and Community Supervision, Department of	23,409	22,270	23,115
Education Department, State	342	379	433
Environmental Conservation, Department of	1,362	1,582	1,370
General Services, Office of	377	386	406
Health, Department of	1,549	1,829	2,192
Information Technology Services, Office of	3,058	3,537	3,813
Labor, Department of	0	0	1
Mental Health, Office of	12,910	13,537	14,510
Motor Vehicles, Department of	153	144	167
Parks, Recreation and Historic Preservation, Office of	1,339	1,463	1,536
People with Developmental Disabilities, Office for	16,290	17,442	18,730
State Police, Division of	5,161	5,415	6,116
Taxation and Finance, Department of	3,408	3,418	3,129
Temporary and Disability Assistance, Office of	941	968	1,017
Transportation, Department of	2,567	2,621	2,545
Subtotal - Major Agencies	74,956	77,158	81,364
Minor Agencies	4,480	4,863	5,532
Subtotal - Subject to Direct Executive Control	79,436	82,021	86,896
University Systems			
State University of New York	2	3	3
Subtotal - University Systems	2	3	3
Independently Elected Agencies			
Audit and Control, Department of	1,304	1,321	1,488
Law, Department of	1,062	1,168	1,218
Subtotal - Independently Elected Agencies	2,366	2,489	2,706
Grand Total	81,804	84,513	89,605

Workforce Impact Summary

General Fund
2022-23 Through 2024-25

	2022-23 Actuals (03/31/23)	2023-24 Actuals (03/31/24)	2024-25 Estimates (03/31/25)
Minor Agencies			
Addiction Services and Supports, Office of	705	746	754
Adirondack Park Agency	45	51	54
Aging, Office for the	35	25	49
Agriculture and Markets, Department of	417	474	444
Alcoholic Beverage Control, Division of	110	119	153
Arts, Council on the	24	27	29
Budget, Division of the	276	279	276
Civil Service, Department of	206	258	355
Correction, Commission of	41	42	44
Criminal Justice Services, Division of	377	407	555
Economic Development, Department of	123	125	158
Elections, State Board of	105	130	209
Employee Relations, Office of	58	67	87
Ethics and Lobbying, Independent Commission on	41	51	68
Executive Chamber	143	146	168
Gaming Commission, New York State	48	49	52
Higher Education Services Corporation, New York State	2	3	3
Homeland Security and Emergency Services, Division of	21	17	117
Housing and Community Renewal, Division of	43	56	46
Hudson River Valley Greenway Communities Council	0	0	1
Human Rights, Division of	148	167	137
Inspector General, Office of the	98	96	105
Judicial Conduct, Commission on	44	47	56
Justice Center for the Protection of People with Special Needs	459	467	490
Labor Management Committees	63	64	71
Lieutenant Governor, Office of the	5	4	10
Medicaid Inspector General, Office of the	221	236	258
Military and Naval Affairs, Division of	87	103	103
Prevention of Domestic Violence, Office for	22	27	33
Prosecutorial Conduct, Commission on	0	0	19
Public Employment Relations Board	27	30	36
State, Department of	240	306	301
Statewide Financial System	131	134	147
Tax Appeals, Division of	24	22	29
Veterans' Services, Department of	81	80	102
Victim Services, Office of	4	4	7
Welfare Inspector General, Office of	6	4	6
Subtotal - Minor Agencies	4,480	4,863	5,532

Workforce Impact Summary

State Operating Funds 2022-23 Through 2024-25

	2022-23 Actuals (03/31/23)	2023-24 Actuals (03/31/24)	2024-25 Estimates (03/31/25)
Major Agencies			
Children and Family Services, Office of	2,120	2,201	2,328
Corrections and Community Supervision, Department of	23,412	22,274	23,119
Education Department, State	1,243	1,261	1,476
Environmental Conservation, Department of	2,212	2,404	2,430
Financial Services, Department of	1,265	1,290	1,391
General Services, Office of	434	442	465
Health, Department of	3,272	3,623	4,502
Information Technology Services, Office of	3,058	3,537	3,813
Labor, Department of	338	339	480
Mental Health, Office of	12,910	13,537	14,520
Motor Vehicles, Department of	611	570	682
Parks, Recreation and Historic Preservation, Office of	1,421	1,649	1,862
People with Developmental Disabilities, Office for	16,290	17,442	18,730
State Police, Division of	5,459	5,687	6,436
Taxation and Finance, Department of	3,450	3,469	3,828
Temporary and Disability Assistance, Office of	941	968	1,017
Transportation, Department of	2,606	2,657	2,590
Workers' Compensation Board	946	946	1,086
Subtotal - Major Agencies	81,988	84,296	90,755
Minor Agencies	6,763	7,222	8,420
Subtotal - Subject to Direct Executive Control	88,751	91,518	99,175
University Systems			
State University of New York	45,622	47,531	49,000
Subtotal - University Systems	45,622	47,531	49,000
Independently Elected Agencies			
Audit and Control, Department of	1,468	1,472	1,659
Law, Department of	1,493	1,561	1,677
Subtotal - Independently Elected Agencies	2,961	3,033	3,336
Grand Total	137,334	142,082	151,511

Workforce Impact Summary

State Operating Funds 2022-23 Through 2024-25

	2022-23 Actuals (03/31/23)	2023-24 Actuals (03/31/24)	2024-25 Estimates (03/31/25)
Minor Agencies			
Addiction Services and Supports, Office of	705	746	764
Adirondack Park Agency	45	51	54
Aging, Office for the	35	25	49
Agriculture and Markets, Department of	449	476	491
Alcoholic Beverage Control, Division of	254	286	398
Arts, Council on the	24	27	29
Budget, Division of the	287	287	292
Civil Service, Department of	206	258	357
Correction, Commission of	41	42	44
Criminal Justice Services, Division of	378	411	557
Deferred Compensation Board	3	4	4
Economic Development, Department of	124	126	165
Elections, State Board of	105	130	209
Employee Relations, Office of	58	67	87
Ethics and Lobbying, Independent Commission on	41	51	68
Executive Chamber	143	146	168
Financial Control Board, New York State	12	11	12
Gaming Commission, New York State	300	306	396
Higher Education Services Corporation, New York State	77	78	103
Homeland Security and Emergency Services, Division of	470	489	627
Housing and Community Renewal, Division of	471	491	603
Hudson River Valley Greenway Communities Council	0	0	1
Human Rights, Division of	148	167	137
Indigent Legal Services, Office of	37	50	60
Inspector General, Office of the	98	96	105
Interest on Lawyer Account	8	8	9
Judicial Conduct, Commission on	44	47	56
Justice Center for the Protection of People with Special Needs	459	467	490
Labor Management Committees	63	64	71
Lieutenant Governor, Office of the	5	4	10
Medicaid Inspector General, Office of the	221	236	258
Military and Naval Affairs, Division of	87	103	103
Prevention of Domestic Violence, Office for	22	27	33
Prosecutorial Conduct, Commission on	0	0	19
Public Employment Relations Board	27	30	36
Public Service Department	462	477	556
State, Department of	561	647	646
Statewide Financial System	131	134	147
Tax Appeals, Division of	24	22	29
Veterans' Services, Department of	81	80	102
Victim Services, Office of	51	51	69
Welfare Inspector General, Office of	6	4	6
Subtotal - Minor Agencies	6,763	7,222	8,420

Workforce Impact Summary

State Funds
2022-23 Through 2024-25

	2022-23 Actuals (03/31/23)	2023-24 Actuals (03/31/24)	2024-25 Estimates (03/31/25)
Major Agencies			
Children and Family Services, Office of	2,172	2,254	2,397
Corrections and Community Supervision, Department of	23,439	22,300	24,128
Education Department, State	1,289	1,313	1,530
Environmental Conservation, Department of	2,676	2,861	3,040
Financial Services, Department of	1,265	1,290	1,391
General Services, Office of	798	794	856
Health, Department of	3,387	3,740	4,634
Information Technology Services, Office of	3,096	3,570	3,863
Labor, Department of	338	339	480
Mental Health, Office of	13,502	14,123	15,247
Motor Vehicles, Department of	2,870	3,017	3,157
Parks, Recreation and Historic Preservation, Office of	1,997	2,210	2,357
People with Developmental Disabilities, Office for	16,676	17,860	19,115
State Police, Division of	5,543	5,767	6,521
Taxation and Finance, Department of	3,450	3,469	3,828
Temporary and Disability Assistance, Office of	949	975	1,025
Transportation, Department of	8,049	8,187	8,369
Workers' Compensation Board	946	946	1,086
Subtotal - Major Agencies	92,442	95,015	103,024
Minor Agencies	6,832	7,293	8,502
Subtotal - Subject to Direct Executive Control	99,274	102,308	111,526
University Systems			
State University Construction Fund	133	130	145
State University of New York	45,622	47,531	49,000
Subtotal - University Systems	45,755	47,661	49,145
Independently Elected Agencies			
Audit and Control, Department of	1,468	1,472	1,659
Law, Department of	1,493	1,568	1,680
Subtotal - Independently Elected Agencies	2,961	3,040	3,339
Grand Total	147,990	153,009	164,010

Workforce Impact Summary

State Funds
2022-23 Through 2024-25

	2022-23 Actuals (03/31/23)	2023-24 Actuals (03/31/24)	2024-25 Estimates (03/31/25)
Minor Agencies			
Addiction Services and Supports, Office of	718	759	782
Adirondack Park Agency	45	51	54
Aging, Office for the	35	25	49
Agriculture and Markets, Department of	463	491	509
Alcoholic Beverage Control, Division of	254	286	398
Arts, Council on the	25	29	31
Budget, Division of the	287	287	292
Civil Service, Department of	206	258	357
Correction, Commission of	41	42	44
Criminal Justice Services, Division of	378	411	557
Deferred Compensation Board	3	4	4
Economic Development, Department of	124	126	165
Elections, State Board of	105	130	209
Employee Relations, Office of	58	67	87
Ethics and Lobbying, Independent Commission on	41	51	68
Executive Chamber	143	146	168
Financial Control Board, New York State	12	11	12
Gaming Commission, New York State	300	306	396
Higher Education Services Corporation, New York State	77	78	103
Homeland Security and Emergency Services, Division of	470	489	627
Housing and Community Renewal, Division of	471	491	603
Hudson River Valley Greenway Communities Council	0	0	1
Human Rights, Division of	148	167	137
Indigent Legal Services, Office of	37	50	60
Inspector General, Office of the	98	96	105
Interest on Lawyer Account	8	8	9
Judicial Conduct, Commission on	44	47	56
Justice Center for the Protection of People with Special Needs	459	467	490
Labor Management Committees	63	64	71
Lieutenant Governor, Office of the	5	4	10
Medicaid Inspector General, Office of the	221	236	258
Military and Naval Affairs, Division of	128	144	147
Prevention of Domestic Violence, Office for	22	27	33
Prosecutorial Conduct, Commission on	0	0	19
Public Employment Relations Board	27	30	36
Public Service Department	462	477	556
State, Department of	561	647	646
Statewide Financial System	131	134	147
Tax Appeals, Division of	24	22	29
Veterans' Services, Department of	81	80	102
Victim Services, Office of	51	51	69
Welfare Inspector General, Office of	6	4	6
Subtotal - Minor Agencies	6,832	7,293	8,502

Workforce Impact Summary

All Funds

2022-23 Through 2024-25

	2022-23 Actuals (03/31/23)	2023-24 Actuals (03/31/24)	2024-25 Estimates (03/31/25)
Major Agencies			
Children and Family Services, Office of	2,746	2,833	2,983
Corrections and Community Supervision, Department of	23,694	22,544	25,064
Education Department, State	2,541	2,552	2,909
Environmental Conservation, Department of	2,885	3,075	3,313
Financial Services, Department of	1,265	1,290	1,391
General Services, Office of	1,679	1,706	1,859
Health, Department of	4,539	4,927	6,209
Information Technology Services, Office of	3,096	3,570	3,863
Labor, Department of	2,705	2,740	2,942
Mental Health, Office of	13,507	14,127	15,268
Motor Vehicles, Department of	2,923	3,070	3,228
Parks, Recreation and Historic Preservation, Office of	2,099	2,324	2,453
People with Developmental Disabilities, Office for	16,686	17,870	19,133
State Police, Division of	5,543	5,767	6,521
Taxation and Finance, Department of	3,450	3,469	3,828
Temporary and Disability Assistance, Office of	1,855	1,861	1,937
Transportation, Department of	8,150	8,293	8,495
Workers' Compensation Board	946	946	1,086
Subtotal - Major Agencies	100,309	102,964	112,482
Minor Agencies	7,771	8,303	9,641
Subtotal - Subject to Direct Executive Control	108,080	111,267	122,123
University Systems			
City University of New York	13,267	13,358	13,511
State University Construction Fund	133	130	145
State University of New York	45,623	47,531	49,000
Subtotal - University Systems	59,023	61,019	62,656
Independently Elected Agencies			
Audit and Control, Department of	2,528	2,446	2,915
Law, Department of	1,791	1,853	1,970
Subtotal - Independently Elected Agencies	4,319	4,299	4,885
Grand Total	171,422	176,585	189,664

Workforce Impact Summary

All Funds
2022-23 Through 2024-25

	2022-23 Actuals (03/31/23)	2023-24 Actuals (03/31/24)	2024-25 Estimates (03/31/25)
Minor Agencies			
Addiction Services and Supports, Office of	718	759	782
Adirondack Park Agency	45	51	54
Aging, Office for the	84	84	126
Agriculture and Markets, Department of	484	527	557
Alcoholic Beverage Control, Division of	254	286	398
Arts, Council on the	25	29	31
Budget, Division of the	287	287	292
Civil Service, Department of	320	390	499
Correction, Commission of	41	42	44
Criminal Justice Services, Division of	401	434	577
Deferred Compensation Board	3	4	4
Economic Development, Department of	124	126	165
Elections, State Board of	115	141	220
Employee Relations, Office of	65	76	93
Ethics and Lobbying, Independent Commission on	41	51	68
Executive Chamber	143	146	168
Financial Control Board, New York State	12	11	12
Gaming Commission, New York State	300	306	396
Higher Education Services Corporation, New York State	77	78	103
Homeland Security and Emergency Services, Division of	587	620	758
Housing and Community Renewal, Division of	545	567	676
Hudson River Valley Greenway Communities Council	0	0	1
Human Rights, Division of	148	167	174
Indigent Legal Services, Office of	37	50	60
Inspector General, Office of the	98	96	105
Interest on Lawyer Account	8	8	9
Judicial Conduct, Commission on	44	47	56
Justice Center for the Protection of People with Special Needs	459	467	490
Labor Management Committees	63	64	71
Lieutenant Governor, Office of the	5	4	10
Medicaid Inspector General, Office of the	442	472	515
Military and Naval Affairs, Division of	359	373	394
Prevention of Domestic Violence, Office for	29	34	38
Prosecutorial Conduct, Commission on	0	0	19
Public Employment Relations Board	27	30	36
Public Service Department	462	477	578
State, Department of	577	665	660
Statewide Financial System	131	134	147
Tax Appeals, Division of	24	22	29
Veterans' Services, Department of	89	88	110
Victim Services, Office of	92	86	110
Welfare Inspector General, Office of	6	4	6
Subtotal - Minor Agencies	7,771	8,303	9,641

Workforce Impact Summary

Special Revenue Funds - Other 2022-23 Through 2024-25

	2022-23 Actuals (03/31/23)	2023-24 Actuals (03/31/24)	2024-25 Estimates (03/31/25)
Major Agencies			
Children and Family Services, Office of	30	34	44
Corrections and Community Supervision, Department of	3	4	4
Education Department, State	901	882	1,043
Environmental Conservation, Department of	850	822	1,060
Financial Services, Department of	1,265	1,290	1,391
General Services, Office of	57	56	59
Health, Department of	1,723	1,794	2,310
Labor, Department of	338	339	479
Mental Health, Office of	0	0	10
Motor Vehicles, Department of	458	426	515
Parks, Recreation and Historic Preservation, Office of	82	186	326
State Police, Division of	298	272	320
Taxation and Finance, Department of	42	51	699
Transportation, Department of	39	36	45
Workers' Compensation Board	946	946	1,086
Subtotal - Major Agencies	7,032	7,138	9,391
Minor Agencies	2,283	2,359	2,888
Subtotal - Subject to Direct Executive Control	9,315	9,497	12,279
University Systems			
State University of New York	45,620	47,528	48,997
Subtotal - University Systems	45,620	47,528	48,997
Independently Elected Agencies			
Audit and Control, Department of	164	151	171
Law, Department of	431	393	459
Subtotal - Independently Elected Agencies	595	544	630
Grand Total	55,530	57,569	61,906

Workforce Impact Summary

Special Revenue Funds - Other 2022-23 Through 2024-25

	2022-23 Actuals (03/31/23)	2023-24 Actuals (03/31/24)	2024-25 Estimates (03/31/25)
Minor Agencies			
Addiction Services and Supports, Office of	0	0	10
Agriculture and Markets, Department of	32	2	47
Alcoholic Beverage Control, Division of	144	167	245
Budget, Division of the	11	8	16
Civil Service, Department of	0	0	2
Criminal Justice Services, Division of	1	4	2
Deferred Compensation Board	3	4	4
Economic Development, Department of	1	1	7
Financial Control Board, New York State	12	11	12
Gaming Commission, New York State	252	257	344
Higher Education Services Corporation, New York State	75	75	100
Homeland Security and Emergency Services, Division of	449	472	510
Housing and Community Renewal, Division of	428	435	557
Indigent Legal Services, Office of	37	50	60
Interest on Lawyer Account	8	8	9
Public Service Department	462	477	556
State, Department of	321	341	345
Victim Services, Office of	47	47	62
Subtotal - Minor Agencies	2,283	2,359	2,888

Workforce Impact Summary

Special Revenue Funds - Federal 2022-23 Through 2024-25

	2022-23 Actuals (03/31/23)	2023-24 Actuals (03/31/24)	2024-25 Estimates (03/31/25)
Major Agencies			
Children and Family Services, Office of	445	473	487
Corrections and Community Supervision, Department of	22	18	646
Education Department, State	1,130	1,123	1,235
Environmental Conservation, Department of	204	207	268
Health, Department of	1,108	1,142	1,507
Labor, Department of	2,346	2,380	2,446
Mental Health, Office of	0	0	11
Motor Vehicles, Department of	53	53	71
Parks, Recreation and Historic Preservation, Office of	28	28	43
People with Developmental Disabilities, Office for	10	10	18
Temporary and Disability Assistance, Office of	906	886	912
Transportation, Department of	101	106	126
Subtotal - Major Agencies	6,353	6,426	7,770
Minor Agencies			
Aging, Office for the	49	59	77
Agriculture and Markets, Department of	0	0	27
Criminal Justice Services, Division of	23	23	20
Elections, State Board of	10	11	11
Homeland Security and Emergency Services, Division of	117	131	131
Housing and Community Renewal, Division of	74	76	73
Human Rights, Division of	0	0	37
Medicaid Inspector General, Office of the	221	236	257
Military and Naval Affairs, Division of	166	192	189
Public Service Department	0	0	22
State, Department of	16	18	14
Veterans' Services, Department of	8	8	8
Victim Services, Office of	41	35	41
Subtotal - Minor Agencies	725	789	907
Subtotal - Subject to Direct Executive Control	7,078	7,215	8,677
University Systems			
State University of New York	1	0	0
Subtotal - University Systems	1	0	0
Independently Elected Agencies			
Audit and Control, Department of	5	5	0
Law, Department of	211	199	201
Subtotal - Independently Elected Agencies	216	204	201
Grand Total	7,295	7,419	8,878

Workforce Impact Summary

Capital Projects Funds - Other 2022-23 Through 2024-25

	2022-23 Actuals (03/31/23)	2023-24 Actuals (03/31/24)	2024-25 Estimates (03/31/25)
Major Agencies			
Children and Family Services, Office of	52	53	69
Corrections and Community Supervision, Department of	27	26	1,009
Education Department, State	46	52	54
Environmental Conservation, Department of	464	457	610
General Services, Office of	364	352	391
Health, Department of	115	117	132
Information Technology Services, Office of	38	33	50
Mental Health, Office of	592	586	727
Motor Vehicles, Department of	2,259	2,447	2,475
Parks, Recreation and Historic Preservation, Office of	576	561	495
People with Developmental Disabilities, Office for	386	418	385
State Police, Division of	84	80	85
Temporary and Disability Assistance, Office of	8	7	8
Transportation, Department of	5,443	5,530	5,779
Subtotal - Major Agencies	10,454	10,719	12,269
Minor Agencies			
Addiction Services and Supports, Office of	13	13	18
Agriculture and Markets, Department of	14	15	18
Arts, Council on the	1	2	2
Military and Naval Affairs, Division of	41	41	44
Subtotal - Minor Agencies	69	71	82
Subtotal - Subject to Direct Executive Control	10,523	10,790	12,351
University Systems			
State University Construction Fund	133	130	145
Subtotal - University Systems	133	130	145
Independently Elected Agencies			
Law, Department of	0	7	3
Subtotal - Independently Elected Agencies	0	7	3
Grand Total	10,656	10,927	12,499

Workforce Impact Summary

Capital Projects Funds - Federal 2022-23 Through 2024-25

	2022-23 Actuals (03/31/23)	2023-24 Actuals (03/31/24)	2024-25 Estimates (03/31/25)
Major Agencies			
Environmental Conservation, Department of	5	7	5
Health, Department of	44	45	68
Subtotal - Major Agencies	49	52	73
Minor Agencies			
Military and Naval Affairs, Division of	65	37	58
Subtotal - Minor Agencies	65	37	58
Subtotal - Subject to Direct Executive Control	114	89	131
Grand Total	114	89	131

Workforce Impact Summary

Enterprise Funds 2022-23 Through 2024-25

	2022-23 Actuals (03/31/23)	2023-24 Actuals (03/31/24)	2024-25 Estimates (03/31/25)
Major Agencies			
Corrections and Community Supervision, Department of	3	3	10
General Services, Office of	10	9	9
Parks, Recreation and Historic Preservation, Office of	74	86	53
Subtotal - Major Agencies	87	98	72
Minor Agencies			
Agriculture and Markets, Department of	17	34	17
Subtotal - Minor Agencies	17	34	17
Subtotal - Subject to Direct Executive Control	104	132	89
University Systems			
City University of New York	13,267	13,358	13,511
Subtotal - University Systems	13,267	13,358	13,511
Grand Total	13,371	13,490	13,600

Workforce Impact Summary

Internal Service Funds 2022-23 Through 2024-25

	2022-23 Actuals (03/31/23)	2023-24 Actuals (03/31/24)	2024-25 Estimates (03/31/25)
Major Agencies			
Children and Family Services, Office of	129	106	99
Corrections and Community Supervision, Department of	230	223	280
Education Department, State	122	116	144
General Services, Office of	871	903	994
Labor, Department of	21	21	16
Mental Health, Office of	5	4	10
Subtotal - Major Agencies	1,378	1,373	1,543
Minor Agencies			
Civil Service, Department of	114	132	142
Employee Relations, Office of	7	9	6
Prevention of Domestic Violence, Office for	7	7	5
Subtotal - Minor Agencies	128	148	153
Subtotal - Subject to Direct Executive Control	1,506	1,521	1,696
Independently Elected Agencies			
Audit and Control, Department of	172	148	190
Law, Department of	87	86	89
Subtotal - Independently Elected Agencies	259	234	279
Grand Total	1,765	1,755	1,975

Workforce Impact Summary

Pension Trust Funds 2022-23 Through 2024-25

	2022-23 Actuals (03/31/23)	2023-24 Actuals (03/31/24)	2024-25 Estimates (03/31/25)
Independently Elected Agencies			
Audit and Control, Department of	882	821	1,066
Subtotal - Independently Elected Agencies	882	821	1,066
Grand Total	882	821	1,066

Workforce Impact Summary

Private Purpose Trust Funds 2022-23 Through 2024-25

	2022-23 Actuals (03/31/23)	2023-24 Actuals (03/31/24)	2024-25 Estimates (03/31/25)
Minor Agencies			
Agriculture and Markets, Department of	4	2	4
Subtotal - Minor Agencies	4	2	4
Subtotal - Subject to Direct Executive Control	4	2	4
Independently Elected Agencies			
Audit and Control, Department of	1	0	0
Subtotal - Independently Elected Agencies	1	0	0
Grand Total	5	2	4

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

	FY 2024 Actuals	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT					
Agriculture and Markets, Department of	87,133	95,510	86,051	88,814	87,344
Assistance and Grants	45,808	52,669	42,250	44,750	43,250
State Operations	41,325	42,841	43,801	44,064	44,094
Personal Service	35,981	38,436	39,128	39,316	39,337
Non-Personal Service	5,344	4,405	4,673	4,748	4,757
Alcoholic Beverage Control, Division of	11,167	13,264	13,436	13,714	13,988
Assistance and Grants	0	100	0	0	0
State Operations	11,167	13,164	13,436	13,714	13,988
Personal Service	9,640	11,249	11,474	11,703	11,937
Non-Personal Service	1,527	1,915	1,962	2,011	2,051
General State Charges	0	0	0	0	0
Economic Development, Department of	66,922	67,455	62,146	62,146	62,146
Assistance and Grants	44,069	50,353	45,044	45,044	45,044
State Operations	22,853	17,102	17,102	17,102	17,102
Personal Service	14,060	14,666	14,666	14,666	14,666
Non-Personal Service	8,793	2,436	2,436	2,436	2,436
Empire State Development Corporation	113,037	172,644	163,195	164,860	164,860
Assistance and Grants	112,911	172,644	163,195	164,860	164,860
State Operations	126	0	0	0	0
Non-Personal Service	126	0	0	0	0
Financial Services, Department of	2,632	7,250	2,000	2,000	2,000
Assistance and Grants	2,632	7,250	2,000	2,000	2,000
Olympic Regional Development Authority	15,644	11,404	11,404	11,404	11,404
State Operations	14,157	9,904	9,904	9,904	9,904
Personal Service	8,829	3,838	3,838	3,838	3,838
Non-Personal Service	5,328	6,066	6,066	6,066	6,066
General State Charges	1,487	1,500	1,500	1,500	1,500
Public Service Department	148,652	53,848	30,000	30,000	35,000
Assistance and Grants	148,652	53,848	30,000	30,000	35,000
Functional Total	445,187	421,375	368,232	372,938	376,742
PARKS AND THE ENVIRONMENT					
Adirondack Park Agency	5,454	5,988	6,086	6,187	6,187
State Operations	5,454	5,988	6,086	6,187	6,187
Personal Service	4,418	4,925	5,016	5,110	5,110
Non-Personal Service	1,036	1,063	1,070	1,077	1,077
Environmental Conservation, Department of	144,765	185,746	180,780	182,680	185,580
Assistance and Grants	1,226	5,568	2,128	2,128	2,128
State Operations	143,539	180,178	178,652	180,552	183,452
Personal Service	130,809	156,269	158,040	158,440	158,840
Non-Personal Service	12,730	23,909	20,612	22,112	24,612
Parks, Recreation and Historic Preservation, Office of	159,528	160,784	161,132	161,132	161,137
Assistance and Grants	1,754	2,100	100	100	100
State Operations	157,774	158,684	161,032	161,032	161,037
Personal Service	144,317	149,792	152,075	152,014	152,014
Non-Personal Service	13,457	8,892	8,957	9,018	9,023
Functional Total	309,747	352,518	347,998	349,999	352,904
TRANSPORTATION					
Motor Vehicles, Department of	12,238	12,868	12,868	12,868	13,329
Assistance and Grants	1,250	0	0	0	0
State Operations	10,988	12,868	12,868	12,868	13,329
Personal Service	9,231	9,980	9,980	9,980	10,304
Non-Personal Service	1,757	2,888	2,888	2,888	3,025
Transportation, Department of	901,123	606,094	612,515	618,982	629,779
Assistance and Grants	523,495	252,498	248,748	244,748	244,748
State Operations	377,628	353,596	363,767	374,234	385,031
Personal Service	203,010	180,092	185,504	191,081	196,848
Non-Personal Service	174,618	173,504	178,263	183,153	188,183
Waterfront Commission	2,532	2,861	2,945	2,982	3,124
State Operations	2,490	2,861	2,945	2,982	3,124
Personal Service	2,300	2,336	2,405	2,425	2,550
Non-Personal Service	190	525	540	557	574

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

	FY 2024 Actuals	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected
General State Charges	42	0	0	0	0
Functional Total	915,893	621,823	628,328	634,832	646,232
HEALTH					
<i>Aging, Office for the</i>	178,128	211,195	192,252	192,762	203,931
Assistance and Grants	173,444	206,861	187,916	188,426	199,595
State Operations	4,684	4,334	4,336	4,336	4,336
Personal Service	4,552	4,196	4,196	4,196	4,196
Non-Personal Service	132	138	140	140	140
<i>Health, Department of</i>	22,050,432	25,298,936	29,439,414	32,238,942	33,907,964
Medical Assistance	19,719,222	23,223,021	27,350,027	30,169,070	32,109,911
Assistance and Grants	19,719,222	23,223,021	27,350,027	30,169,070	32,109,911
Essential Plan	87,193	0	0	0	0
State Operations	87,193	0	0	0	0
Personal Service	3,677	0	0	0	0
Non-Personal Service	83,516	0	0	0	0
Medicaid Administration	1,174,885	1,205,054	1,116,901	1,111,686	839,867
Assistance and Grants	879,892	792,231	758,231	758,231	483,231
State Operations	291,693	407,823	353,670	348,455	351,636
Personal Service	53,073	55,949	56,519	56,586	56,826
Non-Personal Service	238,620	351,874	297,151	291,869	294,810
General State Charges	3,300	5,000	5,000	5,000	5,000
Public Health	1,069,132	870,861	972,486	958,186	958,186
Assistance and Grants	729,388	787,013	754,820	750,220	750,220
State Operations	339,739	81,778	215,596	205,896	205,896
Personal Service	120,718	133,697	141,597	141,597	141,597
Non-Personal Service	219,021	(51,919)	73,999	64,299	64,299
General State Charges	5	2,070	2,070	2,070	2,070
<i>Medicaid Inspector General, Office of the</i>	19,145	19,222	19,293	19,293	19,293
State Operations	19,145	19,222	19,293	19,293	19,293
Personal Service	16,667	16,673	16,673	16,673	16,673
Non-Personal Service	2,478	2,549	2,620	2,620	2,620
Functional Total	22,247,705	25,529,353	29,650,959	32,450,997	34,131,188
SOCIAL WELFARE					
<i>Children and Family Services, Office of</i>	2,290,581	2,980,595	3,254,946	3,412,027	3,436,865
OCFS	2,231,568	2,909,559	3,176,016	3,333,097	3,357,935
Assistance and Grants	2,026,505	2,623,943	2,854,622	2,996,759	3,009,418
State Operations	205,033	285,616	321,394	336,338	348,517
Personal Service	148,785	211,747	239,740	252,643	261,604
Non-Personal Service	56,248	73,869	81,654	83,695	86,913
General State Charges	30	0	0	0	0
OCFS - Other	59,013	71,036	78,930	78,930	78,930
Assistance and Grants	59,013	71,036	78,930	78,930	78,930
<i>Housing and Community Renewal, Division of</i>	28,217	58,325	82,721	76,199	62,721
Assistance and Grants	21,957	50,638	73,826	67,304	53,826
State Operations	6,260	7,687	8,895	8,895	8,895
Personal Service	4,564	6,800	7,702	7,702	7,702
Non-Personal Service	1,696	887	1,193	1,193	1,193
<i>Human Rights, Division of</i>	16,289	18,829	20,653	20,653	20,653
Assistance and Grants	0	0	500	500	500
State Operations	16,289	18,829	20,153	20,153	20,153
Personal Service	14,662	15,215	15,839	15,839	15,839
Non-Personal Service	1,627	3,614	4,314	4,314	4,314
<i>Labor, Department of</i>	31,292	54,057	58,573	58,573	58,573
Assistance and Grants	30,513	50,485	53,500	53,500	53,500
State Operations	779	3,572	5,073	5,073	5,073
Personal Service	249	1,956	3,306	3,306	3,306
Non-Personal Service	530	1,616	1,767	1,767	1,767
<i>National and Community Service</i>	311	843	869	894	917
Assistance and Grants	0	488	511	533	556
State Operations	311	355	358	361	361
Personal Service	279	346	349	352	352
Non-Personal Service	32	9	9	9	9
<i>Temporary and Disability Assistance, Office of</i>	2,519,412	3,787,603	2,859,562	2,108,264	2,183,860

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

	FY 2024 Actuals	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected
Welfare Assistance	1,219,967	1,342,787	1,367,447	1,391,732	1,409,821
Assistance and Grants	1,219,967	1,342,787	1,367,447	1,391,732	1,409,821
All Other	1,299,445	2,444,816	1,492,115	716,532	774,039
Assistance and Grants	1,093,163	2,312,736	1,350,946	575,296	632,803
State Operations	206,282	132,080	141,169	141,236	141,236
Personal Service	66,392	70,269	72,339	72,412	72,412
Non-Personal Service	139,890	61,811	68,830	68,824	68,824
Functional Total	4,886,102	6,900,252	6,277,324	5,676,610	5,763,589
MENTAL HYGIENE					
Addiction Services and Supports, Office of	526,454	630,484	616,515	648,327	670,827
OASAS	410,545	490,919	513,653	539,757	562,981
Assistance and Grants	376,958	453,123	473,688	497,639	522,217
State Operations	33,555	37,796	39,965	42,118	40,764
Personal Service	24,947	29,655	31,867	34,039	32,472
Non-Personal Service	8,608	8,141	8,098	8,079	8,292
General State Charges	32	0	0	0	0
OASAS - Other	115,909	139,565	102,862	108,570	107,846
Assistance and Grants	50,858	69,281	29,435	30,984	32,571
State Operations	65,051	70,284	73,427	77,586	75,275
Personal Service	47,580	53,475	56,705	60,655	57,909
Non-Personal Service	17,471	16,809	16,722	16,931	17,366
Justice Center	36,942	36,383	41,555	43,735	42,665
Assistance and Grants	544	806	649	649	649
State Operations	36,398	35,577	40,906	43,086	42,016
Personal Service	28,246	27,195	32,025	33,977	32,675
Non-Personal Service	8,152	8,382	8,881	9,109	9,341
Mental Health, Office of	3,620,739	4,263,752	4,690,067	5,188,514	5,133,202
OMH	1,874,131	2,235,837	2,600,845	2,993,222	2,952,546
Assistance and Grants	1,368,896	1,646,819	2,005,336	2,356,026	2,331,230
State Operations	505,235	589,018	595,509	637,196	621,316
Personal Service	385,317	446,090	475,462	511,087	496,466
Non-Personal Service	119,918	142,928	120,047	126,109	124,850
OMH - Other	1,746,608	2,027,915	2,089,222	2,195,292	2,180,656
Assistance and Grants	398,064	596,729	509,660	519,764	530,121
State Operations	1,348,544	1,431,186	1,579,562	1,675,528	1,650,535
Personal Service	1,004,546	1,030,066	1,105,187	1,181,767	1,149,627
Non-Personal Service	343,998	401,120	474,375	493,761	500,908
General State Charges	0	0	0	0	0
People with Developmental Disabilities, Office for	6,162,860	4,401,717	4,168,056	4,449,887	4,818,401
OPWDD	565,483	477,915	488,630	500,597	512,863
Assistance and Grants	539,560	477,915	488,630	500,597	512,863
State Operations	25,923	0	0	0	0
Personal Service	418	0	0	0	0
Non-Personal Service	25,505	0	0	0	0
OPWDD - Other	5,597,377	3,923,802	3,679,426	3,949,290	4,305,538
Assistance and Grants	3,970,069	2,214,018	1,836,128	2,042,768	2,430,485
State Operations	1,627,308	1,709,784	1,843,298	1,906,522	1,875,053
Personal Service	1,454,132	1,481,035	1,578,487	1,645,695	1,608,210
Non-Personal Service	173,176	228,749	264,811	260,827	266,843
Functional Total	10,346,995	9,332,336	9,516,193	10,330,463	10,665,095
PUBLIC PROTECTION/CRIMINAL JUSTICE					
Correction, Commission of	3,830	3,567	3,659	3,751	3,695
State Operations	3,830	3,567	3,659	3,751	3,695
Personal Service	3,649	3,298	3,384	3,470	3,416
Non-Personal Service	181	269	275	281	279
Corrections and Community Supervision, Department of	2,686,976	2,818,457	2,745,114	2,746,192	2,800,390
DOCCS	2,685,227	2,813,057	2,739,714	2,740,792	2,794,990
Assistance and Grants	6,700	9,706	9,706	9,706	9,706
State Operations	2,678,321	2,802,851	2,729,508	2,730,586	2,784,784
Personal Service	2,161,355	2,343,861	2,278,436	2,279,514	2,323,712
Non-Personal Service	516,966	458,990	451,072	451,072	461,072
General State Charges	206	500	500	500	500
DOCCS - Other	1,749	5,400	5,400	5,400	5,400

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

	FY 2024 Actuals	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected
Assistance and Grants	1,749	5,400	5,400	5,400	5,400
Criminal Justice Services, Division of	323,269	456,228	439,235	477,484	479,979
Assistance and Grants	274,650	408,522	390,764	428,264	428,264
State Operations	48,619	47,706	48,471	49,220	51,715
Personal Service	34,668	39,267	39,874	40,463	41,904
Non-Personal Service	13,951	8,439	8,597	8,757	9,811
Homeland Security and Emergency Services, Division of	12,772	62,770	40,573	46,434	47,545
Assistance and Grants	5,817	49,064	22,603	25,980	26,246
State Operations	6,955	13,706	17,970	20,454	21,299
Personal Service	3,384	7,244	9,951	11,293	11,912
Non-Personal Service	3,571	6,462	8,019	9,161	9,387
Indigent Legal Services, Office of	87,861	95,333	3,334	0	0
Assistance and Grants	87,861	95,333	3,334	0	0
Judicial Conduct, Commission on	7,561	8,716	8,716	8,716	8,716
State Operations	7,561	8,716	8,716	8,716	8,716
Personal Service	5,644	6,516	6,516	6,516	6,516
Non-Personal Service	1,917	2,200	2,200	2,200	2,200
Judicial Nomination, Commission on	10	30	30	30	30
State Operations	10	30	30	30	30
Non-Personal Service	10	30	30	30	30
Judicial Screening Committees, New York State	15	38	38	38	38
State Operations	15	38	38	38	38
Non-Personal Service	15	38	38	38	38
Military and Naval Affairs, Division of	236,395	297,782	86,124	84,728	86,386
Assistance and Grants	2,558	1,753	1,777	1,801	1,821
State Operations	233,837	296,029	84,347	82,927	84,565
Personal Service	188,584	224,948	71,278	71,615	73,047
Non-Personal Service	45,253	71,081	13,069	11,312	11,518
Prosecutorial Conduct, Commission on	0	750	1,750	1,750	1,750
State Operations	0	750	1,750	1,750	1,750
Personal Service	0	350	1,350	1,350	1,350
Non-Personal Service	0	400	400	400	400
State Police, Division of	777,825	825,013	897,018	914,451	932,315
State Operations	777,813	825,013	897,018	914,451	932,315
Personal Service	700,216	763,837	830,607	846,776	863,522
Non-Personal Service	77,597	61,176	66,411	67,675	68,793
General State Charges	12	0	0	0	0
Statewide Financial System	33,581	32,182	32,919	33,677	33,677
State Operations	33,581	32,182	32,919	33,677	33,677
Personal Service	13,086	12,806	13,068	13,336	13,336
Non-Personal Service	20,495	19,376	19,851	20,341	20,341
Victim Services, Office of	1,721	52,530	102,530	102,530	102,581
Assistance and Grants	641	50,000	100,000	100,000	100,000
State Operations	1,080	2,530	2,530	2,530	2,581
Personal Service	446	500	500	500	510
Non-Personal Service	634	2,030	2,030	2,030	2,071
Functional Total	4,171,816	4,653,396	4,361,040	4,419,781	4,497,102
HIGHER EDUCATION					
City University of New York	2,005,522	2,121,606	2,165,837	2,199,078	2,233,642
Assistance and Grants	2,005,307	2,121,356	2,165,837	2,199,078	2,233,642
State Operations	215	250	0	0	0
Non-Personal Service	215	250	0	0	0
Higher Education Services Corporation, New York State	579,103	692,698	733,082	749,973	765,595
Assistance and Grants	578,640	691,748	706,690	721,570	737,333
State Operations	463	950	26,392	28,403	28,262
Personal Service	463	950	11,275	11,650	12,009
Non-Personal Service	0	0	15,117	16,753	16,253
State University of New York	542,583	613,400	578,429	574,429	574,429
Assistance and Grants	538,252	587,371	556,400	556,400	556,400
State Operations	4,267	25,984	21,984	17,984	17,984
Personal Service	759	20,242	17,042	13,842	13,842
Non-Personal Service	3,508	5,742	4,942	4,142	4,142
General State Charges	64	45	45	45	45
Functional Total	3,127,208	3,427,704	3,477,348	3,523,480	3,573,666

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

	FY 2024 Actuals	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected
EDUCATION					
Arts, Council on the	98,199	94,039	47,648	47,758	47,760
Assistance and Grants	93,868	88,615	42,135	42,135	42,135
State Operations	4,331	5,424	5,513	5,623	5,625
Personal Service	2,848	2,995	3,046	3,107	3,108
Non-Personal Service	1,483	2,429	2,467	2,516	2,517
Education, Department of	31,354,120	33,144,075	34,604,591	35,720,925	36,603,810
School Aid	28,692,375	30,116,975	31,517,127	32,490,331	33,225,496
Assistance and Grants	28,692,375	30,116,975	31,517,127	32,490,331	33,225,496
School Aid – Other	151,315	140,000	140,000	140,000	140,000
Assistance and Grants	151,315	140,000	140,000	140,000	140,000
Special Education Categorical Programs	1,408,000	1,507,434	1,597,497	1,694,361	1,794,931
Assistance and Grants	1,408,000	1,507,434	1,597,497	1,694,361	1,794,931
All Other	1,102,430	1,379,666	1,349,967	1,396,233	1,443,383
Assistance and Grants	1,043,923	1,288,794	1,266,241	1,311,248	1,358,084
State Operations	58,507	90,872	83,726	84,985	85,299
Personal Service	40,724	43,017	43,310	44,843	44,897
Non-Personal Service	17,783	47,855	40,416	40,142	40,402
Functional Total	31,452,319	33,238,114	34,652,239	35,768,683	36,651,570
GENERAL GOVERNMENT					
Budget, Division of the	60,290	47,858	33,942	31,142	31,142
State Operations	59,791	47,558	33,642	30,842	30,842
Personal Service	29,302	30,042	30,042	30,042	30,042
Non-Personal Service	30,489	17,516	3,600	800	800
General State Charges	499	300	300	300	300
Civil Service, Department of	30,262	33,331	41,388	44,764	45,312
Assistance and Grants	4	300	300	300	300
State Operations	30,258	33,031	41,088	44,464	45,012
Personal Service	23,086	29,201	34,488	34,813	34,817
Non-Personal Service	7,172	3,830	6,600	9,651	10,195
Deferred Compensation Board	40	61	63	63	63
State Operations	40	61	63	63	63
Personal Service	34	34	35	35	35
Non-Personal Service	6	27	28	28	28
Elections, State Board of	21,214	38,394	37,249	37,612	38,007
Assistance and Grants	4,306	12,700	7,700	7,700	7,700
State Operations	16,908	25,694	29,549	29,912	30,307
Personal Service	11,068	16,947	19,332	19,520	19,780
Non-Personal Service	5,840	8,747	10,217	10,392	10,527
Employee Relations, Office of	7,052	11,909	11,894	12,082	12,082
State Operations	7,052	11,909	11,894	12,082	12,082
Personal Service	6,913	11,487	11,666	11,849	11,849
Non-Personal Service	139	422	228	233	233
General State Charges	0	0	0	0	0
Ethics and Lobbying, Independent Commission on	6,184	7,731	7,731	7,731	7,731
State Operations	6,184	7,731	7,731	7,731	7,731
Personal Service	5,054	6,674	6,674	6,674	6,674
Non-Personal Service	1,130	1,057	1,057	1,057	1,057
Gaming Commission, New York State	13,891	16,951	15,951	8,751	6,351
Assistance and Grants	8,504	10,100	9,600	2,400	0
State Operations	5,387	6,851	6,351	6,351	6,351
Personal Service	3,821	2,478	2,478	2,478	2,478
Non-Personal Service	1,566	4,373	3,873	3,873	3,873
General Services, Office of	128,598	126,682	120,603	117,465	117,465
Assistance and Grants	18,870	8,935	0	0	0
State Operations	109,728	117,747	120,603	117,465	117,465
Personal Service	43,444	41,402	42,731	43,593	43,593
Non-Personal Service	66,284	76,345	77,872	73,872	73,872
Information Technology Services, Office of	650,788	736,322	728,426	743,832	744,661
State Operations	650,788	736,322	728,426	743,832	744,661
Personal Service	328,965	366,068	382,729	391,345	392,174
Non-Personal Service	321,823	370,254	345,697	352,487	352,487
Inspector General, Office of the	9,165	10,691	10,866	11,027	11,027
State Operations	9,165	10,691	10,866	11,027	11,027

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

	FY 2024 Actuals	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected
Personal Service	7,663	8,877	8,999	9,123	9,123
Non-Personal Service	1,502	1,814	1,867	1,904	1,904
Labor Management Committees	40,646	38,971	39,790	40,626	40,626
State Operations	32,880	33,665	34,378	35,106	35,106
Personal Service	7,257	5,823	5,939	6,058	6,058
Non-Personal Service	25,623	27,842	28,439	29,048	29,048
General State Charges	7,766	5,306	5,412	5,520	5,520
Prevention of Domestic Violence, Office for	7,071	12,733	12,603	12,603	12,647
Assistance and Grants	4,618	9,262	9,212	9,212	9,212
State Operations	2,453	3,471	3,391	3,391	3,435
Personal Service	2,169	2,695	2,733	2,733	2,773
Non-Personal Service	284	776	658	658	662
Public Employment Relations Board	4,061	5,046	5,118	5,190	5,190
State Operations	4,061	5,046	5,118	5,190	5,190
Personal Service	3,831	4,806	4,873	4,940	4,940
Non-Personal Service	230	240	245	250	250
State, Department of	68,334	92,909	57,800	47,800	41,300
Assistance and Grants	51,069	72,837	36,228	26,228	19,728
State Operations	17,265	20,072	21,572	21,572	21,572
Personal Service	12,094	12,476	13,976	13,976	13,976
Non-Personal Service	5,171	7,596	7,596	7,596	7,596
Tax Appeals, Division of	3,124	3,882	3,882	3,882	3,882
State Operations	3,124	3,882	3,882	3,882	3,882
Personal Service	2,909	3,442	3,442	3,442	3,442
Non-Personal Service	215	440	440	440	440
Taxation and Finance, Department of	270,543	269,845	273,042	275,093	275,093
Assistance and Grants	814	926	926	926	926
State Operations	269,729	268,919	272,116	274,167	274,167
Personal Service	245,083	227,503	230,051	231,833	231,833
Non-Personal Service	24,646	41,416	42,065	42,334	42,334
Veterans' Services, Department of	17,461	20,236	17,975	18,033	18,033
Assistance and Grants	10,323	10,903	9,383	9,383	9,383
State Operations	7,138	9,328	8,587	8,645	8,645
Personal Service	6,735	7,951	8,005	8,059	8,059
Non-Personal Service	403	1,377	582	586	586
General State Charges	0	5	5	5	5
Welfare Inspector General, Office of	699	808	822	836	836
State Operations	699	808	822	836	836
Personal Service	696	699	713	727	727
Non-Personal Service	3	109	109	109	109
Functional Total	1,339,423	1,474,360	1,419,145	1,418,532	1,411,448
ELECTED OFFICIALS					
Audit and Control, Department of	162,638	165,615	168,509	171,463	174,569
Assistance and Grants	0	0	0	0	0
State Operations	162,638	165,615	168,509	171,463	174,569
Personal Service	126,309	135,489	137,669	139,892	142,384
Non-Personal Service	36,329	30,126	30,840	31,571	32,185
Executive Chamber	22,829	22,503	23,303	23,303	23,303
State Operations	22,829	22,503	23,303	23,303	23,303
Personal Service	16,285	17,731	18,531	18,531	18,531
Non-Personal Service	6,544	4,772	4,772	4,772	4,772
Judiciary	2,891,046	3,285,880	3,303,801	3,303,801	3,303,801
Assistance and Grants	102,681	154,479	172,400	172,400	172,400
State Operations	1,958,472	2,215,500	2,215,500	2,215,500	2,215,500
Personal Service	1,686,454	1,881,200	1,881,200	1,881,200	1,881,200
Non-Personal Service	272,018	334,300	334,300	334,300	334,300
General State Charges	829,893	915,901	915,901	915,901	915,901
Law, Department of	187,845	186,469	168,867	171,314	174,089
Assistance and Grants	33,803	20,000	0	0	0
State Operations	154,042	166,469	168,867	171,314	174,089
Personal Service	133,769	145,114	147,211	149,350	151,836
Non-Personal Service	20,273	21,355	21,656	21,964	22,253
Legislature	255,835	292,925	292,925	292,925	292,925
State Operations	255,723	292,925	292,925	292,925	292,925
Personal Service	196,616	223,497	223,497	223,497	223,497
Non-Personal Service	59,107	69,428	69,428	69,428	69,428

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

	FY 2024 Actuals	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected
General State Charges	112	0	0	0	0
Lieutenant Governor, Office of the	637	1,246	1,246	1,246	1,246
State Operations	637	1,246	1,246	1,246	1,246
Personal Service	579	1,119	1,119	1,119	1,119
Non-Personal Service	58	127	127	127	127
Functional Total	3,520,830	3,954,638	3,958,651	3,964,052	3,969,933
LOCAL GOVERNMENT ASSISTANCE					
Aid and Incentives for Municipalities	722,146	778,852	783,852	740,852	740,852
Assistance and Grants	722,146	778,852	783,852	740,852	740,852
County-Wide Shared Services Initiative	3,708	5,000	15,000	0	0
Assistance and Grants	3,708	5,000	15,000	0	0
Miscellaneous Financial Assistance	23,915	21,339	18,750	18,750	18,750
Assistance and Grants	23,915	21,339	18,750	18,750	18,750
Municipalities with VLT Facilities	28,885	30,119	30,119	30,119	30,119
Assistance and Grants	28,885	30,119	30,119	30,119	30,119
Small Government Assistance	217	218	218	218	218
Assistance and Grants	217	218	218	218	218
Functional Total	778,871	835,528	847,939	789,939	789,939
ALL OTHER CATEGORIES					
General State Charges	8,807,095	8,204,407	8,697,525	9,809,179	10,938,589
General State Charges	8,807,095	8,204,407	8,697,525	9,809,179	10,938,589
Miscellaneous	(1,278,534)	1,033,853	2,209,055	3,064,055	3,914,055
Assistance and Grants	(326,008)	1,203,340	1,553,542	1,688,542	2,138,542
State Operations	(952,526)	(169,487)	655,513	1,375,513	1,775,513
Personal Service	63	200,056	530,056	1,150,056	1,550,056
Non-Personal Service	(952,589)	(369,543)	125,457	225,457	225,457
Functional Total	7,528,561	9,238,260	10,906,580	12,873,234	14,852,644
TOTAL GENERAL FUND SPENDING	91,070,657	99,979,657	106,411,976	112,573,540	117,682,052

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

	FY 2024 Actuals	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT					
Agriculture and Markets, Department of	87,133	95,510	86,051	88,814	87,344
Alcoholic Beverage Control, Division of	11,167	13,264	13,436	13,714	13,988
Economic Development, Department of	66,922	67,455	62,146	62,146	62,146
Empire State Development Corporation	113,037	172,644	163,195	164,860	164,860
Financial Services, Department of	2,632	7,250	2,000	2,000	2,000
Olympic Regional Development Authority	15,644	11,404	11,404	11,404	11,404
Public Service Department	148,652	53,848	30,000	30,000	35,000
Functional Total	445,187	421,375	368,232	372,938	376,742
PARKS AND THE ENVIRONMENT					
Adirondack Park Agency	5,454	5,988	6,086	6,187	6,187
Environmental Conservation, Department of	144,765	185,746	180,780	182,680	185,580
Parks, Recreation and Historic Preservation, Office of	159,528	160,784	161,132	161,132	161,137
Functional Total	309,747	352,518	347,998	349,999	352,904
TRANSPORTATION					
Motor Vehicles, Department of	12,238	12,868	12,868	12,868	13,329
Transportation, Department of	901,123	606,094	612,515	618,982	629,779
Waterfront Commission	2,532	2,861	2,945	2,982	3,124
Functional Total	915,893	621,823	628,328	634,832	646,232
HEALTH					
Aging, Office for the	178,128	211,195	192,252	192,762	203,931
Health, Department of	22,050,432	25,298,936	29,439,414	32,238,942	33,907,964
Medical Assistance	19,719,222	23,223,021	27,350,027	30,169,070	32,109,911
Essential Plan	87,193	0	0	0	0
Medicaid Administration	1,174,885	1,205,054	1,116,901	1,111,686	839,867
Public Health	1,069,132	870,861	972,486	958,186	958,186
Medicaid Inspector General, Office of the	19,145	19,222	19,293	19,293	19,293
Functional Total	22,247,705	25,529,353	29,650,959	32,450,997	34,131,188
SOCIAL WELFARE					
Children and Family Services, Office of	2,290,581	2,980,595	3,254,946	3,412,027	3,436,865
OCFS	2,231,568	2,909,559	3,176,016	3,333,097	3,357,935
OCFS - Other	59,013	71,036	78,930	78,930	78,930
Housing and Community Renewal, Division of	28,217	58,325	82,721	76,199	62,721
Human Rights, Division of	16,289	18,829	20,653	20,653	20,653
Labor, Department of	31,292	54,057	58,573	58,573	58,573
National and Community Service	311	843	869	894	917
Temporary and Disability Assistance, Office of	2,519,412	3,787,603	2,859,562	2,108,264	2,183,860
Welfare Assistance	1,219,967	1,342,787	1,367,447	1,391,732	1,409,821
All Other	1,299,445	2,444,816	1,492,115	716,532	774,039
Functional Total	4,886,102	6,900,252	6,277,324	5,676,610	5,763,589
MENTAL HYGIENE					
Addiction Services and Supports, Office of	526,454	630,484	616,515	648,327	670,827
OASAS	410,545	490,919	513,653	539,757	562,981
OASAS - Other	115,909	139,565	102,862	108,570	107,846
Justice Center	36,942	36,383	41,555	43,735	42,665
Mental Health, Office of	3,620,739	4,263,752	4,690,067	5,188,514	5,133,202
OMH	1,874,131	2,235,837	2,600,845	2,993,222	2,952,546
OMH - Other	1,746,608	2,027,915	2,089,222	2,195,292	2,180,656
People with Developmental Disabilities, Office for	6,162,860	4,401,717	4,168,056	4,449,887	4,818,401
OPWDD	565,483	477,915	488,630	500,597	512,863
OPWDD - Other	5,597,377	3,923,802	3,679,426	3,949,290	4,305,538
Functional Total	10,346,995	9,332,336	9,516,193	10,330,463	10,665,095
PUBLIC PROTECTION/CRIMINAL JUSTICE					
Correction, Commission of	3,830	3,567	3,659	3,751	3,695
Corrections and Community Supervision, Department of	2,686,976	2,818,457	2,745,114	2,746,192	2,800,390
DOCCS	2,685,227	2,813,057	2,739,714	2,740,792	2,794,990
DOCCS - Other	1,749	5,400	5,400	5,400	5,400

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

	FY 2024 <u>Actuals</u>	FY 2025 <u>Projected</u>	FY 2026 <u>Projected</u>	FY 2027 <u>Projected</u>	FY 2028 <u>Projected</u>
Criminal Justice Services, Division of	323,269	456,228	439,235	477,484	479,979
Homeland Security and Emergency Services, Division of	12,772	62,770	40,573	46,434	47,545
Indigent Legal Services, Office of	87,861	95,333	3,334	0	0
Judicial Conduct, Commission on	7,561	8,716	8,716	8,716	8,716
Judicial Nomination, Commission on	10	30	30	30	30
Judicial Screening Committees, New York State	15	38	38	38	38
Military and Naval Affairs, Division of	236,395	297,782	86,124	84,728	86,386
Prosecutorial Conduct, Commission on	0	750	1,750	1,750	1,750
State Police, Division of	777,825	825,013	897,018	914,451	932,315
Statewide Financial System	33,581	32,182	32,919	33,677	33,677
Victim Services, Office of	1,721	52,530	102,530	102,530	102,581
Functional Total	<u>4,171,816</u>	<u>4,653,396</u>	<u>4,361,040</u>	<u>4,419,781</u>	<u>4,497,102</u>
HIGHER EDUCATION					
City University of New York	2,005,522	2,121,606	2,165,837	2,199,078	2,233,642
Higher Education Services Corporation, New York State	579,103	692,698	733,082	749,973	765,595
State University of New York	542,583	613,400	578,429	574,429	574,429
Functional Total	<u>3,127,208</u>	<u>3,427,704</u>	<u>3,477,348</u>	<u>3,523,480</u>	<u>3,573,666</u>
EDUCATION					
Arts, Council on the	98,199	94,039	47,648	47,758	47,760
Education, Department of	<u>31,354,120</u>	<u>33,144,075</u>	<u>34,604,591</u>	<u>35,720,925</u>	<u>36,603,810</u>
<i>School Aid</i>	28,692,375	30,116,975	31,517,127	32,490,331	33,225,496
<i>School Aid – Other</i>	151,315	140,000	140,000	140,000	140,000
<i>Special Education Categorical Programs</i>	1,408,000	1,507,434	1,597,497	1,694,361	1,794,931
<i>All Other</i>	<u>1,102,430</u>	<u>1,379,666</u>	<u>1,349,967</u>	<u>1,396,233</u>	<u>1,443,383</u>
Functional Total	<u>31,452,319</u>	<u>33,238,114</u>	<u>34,652,239</u>	<u>35,768,683</u>	<u>36,651,570</u>
GENERAL GOVERNMENT					
Budget, Division of the	60,290	47,858	33,942	31,142	31,142
Civil Service, Department of	30,262	33,331	41,388	44,764	45,312
Deferred Compensation Board	40	61	63	63	63
Elections, State Board of	21,214	38,394	37,249	37,612	38,007
Employee Relations, Office of	7,052	11,909	11,894	12,082	12,082
Ethics and Lobbying, Independent Commission on	6,184	7,731	7,731	7,731	7,731
Gaming Commission, New York State	13,891	16,951	15,951	8,751	6,351
General Services, Office of	128,598	126,682	120,603	117,465	117,465
Information Technology Services, Office of	650,788	736,322	728,426	743,832	744,661
Inspector General, Office of the	9,165	10,691	10,866	11,027	11,027
Labor Management Committees	40,646	38,971	39,790	40,626	40,626
Prevention of Domestic Violence, Office for	7,071	12,733	12,603	12,603	12,647
Public Employment Relations Board	4,061	5,046	5,118	5,190	5,190
State, Department of	68,334	92,909	57,800	47,800	41,300
Tax Appeals, Division of	3,124	3,882	3,882	3,882	3,882
Taxation and Finance, Department of	270,543	269,845	273,042	275,093	275,093
Veterans' Services, Department of	17,461	20,236	17,975	18,033	18,033
Welfare Inspector General, Office of	699	808	822	836	836
Functional Total	<u>1,339,423</u>	<u>1,474,360</u>	<u>1,419,145</u>	<u>1,418,532</u>	<u>1,411,448</u>
ELECTED OFFICIALS					
Audit and Control, Department of	162,638	165,615	168,509	171,463	174,569
Executive Chamber	22,829	22,503	23,303	23,303	23,303
Judiciary	2,891,046	3,285,880	3,303,801	3,303,801	3,303,801
Law, Department of	187,845	186,469	168,867	171,314	174,089
Legislature	255,835	292,925	292,925	292,925	292,925
Lieutenant Governor, Office of the	637	1,246	1,246	1,246	1,246
Functional Total	<u>3,520,830</u>	<u>3,954,638</u>	<u>3,958,651</u>	<u>3,964,052</u>	<u>3,969,933</u>
LOCAL GOVERNMENT ASSISTANCE					
Aid and Incentives for Municipalities	722,146	778,852	783,852	740,852	740,852
County-Wide Shared Services Initiative	3,708	5,000	15,000	0	0
Miscellaneous Financial Assistance	23,915	21,339	18,750	18,750	18,750
Municipalities with VLT Facilities	28,885	30,119	30,119	30,119	30,119
Small Government Assistance	217	218	218	218	218
Functional Total	<u>778,871</u>	<u>835,528</u>	<u>847,939</u>	<u>789,939</u>	<u>789,939</u>
ALL OTHER CATEGORIES					
General State Charges	8,807,096	8,204,407	8,697,525	9,809,179	10,938,589
Miscellaneous	<u>(1,278,534)</u>	<u>1,033,853</u>	<u>2,209,055</u>	<u>3,064,055</u>	<u>3,914,055</u>
Functional Total	<u>7,528,562</u>	<u>9,238,260</u>	<u>10,906,580</u>	<u>12,873,234</u>	<u>14,852,644</u>
TOTAL GENERAL FUND SPENDING	<u><u>91,070,658</u></u>	<u><u>99,979,657</u></u>	<u><u>106,411,976</u></u>	<u><u>112,573,540</u></u>	<u><u>117,682,052</u></u>

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

	FY 2024 Actuals	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT					
Agriculture and Markets, Department of	45,808	52,669	42,250	44,750	43,250
Alcoholic Beverage Control, Division of	0	100	0	0	0
Economic Development, Department of	44,069	50,353	45,044	45,044	45,044
Empire State Development Corporation	112,911	172,644	163,195	164,860	164,860
Financial Services, Department of	2,632	7,250	2,000	2,000	2,000
Public Service Department	148,652	53,848	30,000	30,000	35,000
Functional Total	354,072	336,864	282,489	286,654	290,154
PARKS AND THE ENVIRONMENT					
Environmental Conservation, Department of	1,226	5,568	2,128	2,128	2,128
Parks, Recreation and Historic Preservation, Office of	1,754	2,100	100	100	100
Functional Total	2,980	7,668	2,228	2,228	2,228
TRANSPORTATION					
Motor Vehicles, Department of	1,250	0	0	0	0
Transportation, Department of	523,495	252,498	248,748	244,748	244,748
Functional Total	524,745	252,498	248,748	244,748	244,748
HEALTH					
Aging, Office for the	173,444	206,861	187,916	188,426	199,595
Health, Department of	21,328,502	24,802,265	28,863,078	31,677,521	33,343,362
<i>Medical Assistance</i>	19,719,222	23,223,021	27,350,027	30,169,070	32,109,911
<i>Medicaid Administration</i>	879,892	792,231	758,231	758,231	483,231
<i>Public Health</i>	729,388	787,013	754,820	750,220	750,220
Functional Total	21,501,946	25,009,126	29,050,994	31,865,947	33,542,957
SOCIAL WELFARE					
Children and Family Services, Office of	2,085,518	2,694,979	2,933,552	3,075,689	3,088,348
<i>OCFS</i>	2,026,505	2,623,943	2,854,622	2,996,759	3,009,418
<i>OCFS - Other</i>	59,013	71,036	78,930	78,930	78,930
Housing and Community Renewal, Division of	21,957	50,638	73,826	67,304	53,826
Human Rights, Division of	0	0	500	500	500
Labor, Department of	30,513	50,485	53,500	53,500	53,500
National and Community Service	0	488	511	533	556
Temporary and Disability Assistance, Office of	2,313,130	3,655,523	2,718,393	1,967,028	2,042,624
<i>Welfare Assistance</i>	1,219,967	1,342,787	1,367,447	1,391,732	1,409,821
<i>All Other</i>	1,093,163	2,312,736	1,350,946	575,296	632,803
Functional Total	4,451,118	6,452,113	5,780,282	5,164,554	5,239,354
MENTAL HYGIENE					
Addiction Services and Supports, Office of	427,816	522,404	503,123	528,623	554,788
<i>OASAS</i>	376,958	453,123	473,688	497,639	522,217
<i>OASAS - Other</i>	50,858	69,281	29,435	30,984	32,571
Justice Center	544	806	649	649	649
Mental Health, Office of	1,766,960	2,243,548	2,514,996	2,875,790	2,861,351
<i>OMH</i>	1,368,896	1,646,819	2,005,336	2,356,026	2,331,230
<i>OMH - Other</i>	398,064	596,729	509,660	519,764	530,121
People with Developmental Disabilities, Office for	4,509,629	2,691,933	2,324,758	2,543,365	2,943,348
<i>OPWDD</i>	539,560	477,915	488,630	500,597	512,863
<i>OPWDD - Other</i>	3,970,069	2,214,018	1,836,128	2,042,768	2,430,485
Functional Total	6,704,949	5,458,691	5,343,526	5,948,427	6,360,136
PUBLIC PROTECTION/CRIMINAL JUSTICE					
Corrections and Community Supervision, Department of	8,449	15,106	15,106	15,106	15,106
<i>DOCCS</i>	6,700	9,706	9,706	9,706	9,706
<i>DOCCS - Other</i>	1,749	5,400	5,400	5,400	5,400
Criminal Justice Services, Division of	274,650	408,522	390,764	428,264	428,264
Homeland Security and Emergency Services, Division of	5,817	49,064	22,603	25,980	26,246
Indigent Legal Services, Office of	87,861	95,333	3,334	0	0
Military and Naval Affairs, Division of	2,558	1,753	1,777	1,801	1,821
Victim Services, Office of	641	50,000	100,000	100,000	100,000
Functional Total	379,976	619,778	533,584	571,151	571,437
HIGHER EDUCATION					
City University of New York	2,005,307	2,121,356	2,165,837	2,199,078	2,233,642
Higher Education Services Corporation, New York State	578,640	691,748	706,690	721,570	737,333
State University of New York	538,252	587,371	556,400	556,400	556,400
Functional Total	3,122,199	3,400,475	3,428,927	3,477,048	3,527,375
EDUCATION					
Arts, Council on the	93,868	88,615	42,135	42,135	42,135
Education, Department of	31,295,613	33,053,203	34,520,865	35,635,940	36,518,511

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

	<u>FY 2024 Actuals</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Projected</u>	<u>FY 2027 Projected</u>	<u>FY 2028 Projected</u>
<i>School Aid</i>	28,692,375	30,116,975	31,517,127	32,490,331	33,225,496
<i>School Aid – Other</i>	151,315	140,000	140,000	140,000	140,000
<i>Special Education Categorical Programs</i>	1,408,000	1,507,434	1,597,497	1,694,361	1,794,931
<i>All Other</i>	1,043,923	1,288,794	1,266,241	1,311,248	1,358,084
Functional Total	<u>31,389,481</u>	<u>33,141,818</u>	<u>34,563,000</u>	<u>35,678,075</u>	<u>36,560,646</u>
GENERAL GOVERNMENT					
Civil Service, Department of	4	300	300	300	300
Elections, State Board of	4,306	12,700	7,700	7,700	7,700
Gaming Commission, New York State	8,504	10,100	9,600	2,400	0
General Services, Office of	18,870	8,935	0	0	0
Prevention of Domestic Violence, Office for	4,618	9,262	9,212	9,212	9,212
State, Department of	51,069	72,837	36,228	26,228	19,728
Taxation and Finance, Department of	814	926	926	926	926
Veterans' Services, Department of	10,323	10,903	9,383	9,383	9,383
Functional Total	<u>98,508</u>	<u>125,963</u>	<u>73,349</u>	<u>56,149</u>	<u>47,249</u>
ELECTED OFFICIALS					
Audit and Control, Department of	0	0	0	0	0
Judiciary	102,681	154,479	172,400	172,400	172,400
Law, Department of	33,803	20,000	0	0	0
Functional Total	<u>136,484</u>	<u>174,479</u>	<u>172,400</u>	<u>172,400</u>	<u>172,400</u>
LOCAL GOVERNMENT ASSISTANCE					
Aid and Incentives for Municipalities	722,146	778,852	783,852	740,852	740,852
County-Wide Shared Services Initiative	3,708	5,000	15,000	0	0
Miscellaneous Financial Assistance	23,915	21,339	18,750	18,750	18,750
Municipalities with VLT Facilities	28,885	30,119	30,119	30,119	30,119
Small Government Assistance	217	218	218	218	218
Functional Total	<u>778,871</u>	<u>835,528</u>	<u>847,939</u>	<u>789,939</u>	<u>789,939</u>
ALL OTHER CATEGORIES					
Miscellaneous	(326,008)	1,203,340	1,553,542	1,688,542	2,138,542
Functional Total	<u>(326,008)</u>	<u>1,203,340</u>	<u>1,553,542</u>	<u>1,688,542</u>	<u>2,138,542</u>
TOTAL ASSISTANCE AND GRANTS SPENDING	<u>69,119,321</u>	<u>77,018,341</u>	<u>81,881,008</u>	<u>85,945,862</u>	<u>89,487,165</u>

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

	<u>FY 2024 Actuals</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Projected</u>	<u>FY 2027 Projected</u>	<u>FY 2028 Projected</u>
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT					
Agriculture and Markets, Department of	41,325	42,841	43,801	44,064	44,094
Alcoholic Beverage Control, Division of	11,167	13,164	13,436	13,714	13,988
Economic Development, Department of	22,853	17,102	17,102	17,102	17,102
Empire State Development Corporation	126	0	0	0	0
Olympic Regional Development Authority	14,157	9,904	9,904	9,904	9,904
Functional Total	<u>89,628</u>	<u>83,011</u>	<u>84,243</u>	<u>84,784</u>	<u>85,088</u>
PARKS AND THE ENVIRONMENT					
Adirondack Park Agency	5,454	5,988	6,086	6,187	6,187
Environmental Conservation, Department of	143,539	180,178	178,652	180,552	183,452
Parks, Recreation and Historic Preservation, Office of	157,774	158,684	161,032	161,032	161,037
Functional Total	<u>306,767</u>	<u>344,850</u>	<u>345,770</u>	<u>347,771</u>	<u>350,676</u>
TRANSPORTATION					
Motor Vehicles, Department of	10,988	12,868	12,868	12,868	13,329
Transportation, Department of	377,628	353,596	363,767	374,234	385,031
Waterfront Commission	2,490	2,861	2,945	2,982	3,124
Functional Total	<u>391,106</u>	<u>369,325</u>	<u>379,580</u>	<u>390,084</u>	<u>401,484</u>
HEALTH					
Aging, Office for the	4,684	4,334	4,336	4,336	4,336
Health, Department of	718,625	489,601	569,266	554,351	557,532
<i>Essential Plan</i>	87,193	0	0	0	0
<i>Medicaid Administration</i>	291,693	407,823	353,670	348,455	351,636
<i>Public Health</i>	339,739	81,778	215,596	205,896	205,896
Medicaid Inspector General, Office of the	19,145	19,222	19,293	19,293	19,293
Functional Total	<u>742,454</u>	<u>513,157</u>	<u>592,895</u>	<u>577,980</u>	<u>581,161</u>
SOCIAL WELFARE					
Children and Family Services, Office of	205,033	285,616	321,394	336,338	348,517
<i>OCFS</i>	205,033	285,616	321,394	336,338	348,517
Housing and Community Renewal, Division of	6,260	7,687	8,895	8,895	8,895
Human Rights, Division of	16,289	18,829	20,153	20,153	20,153
Labor, Department of	779	3,572	5,073	5,073	5,073
National and Community Service	311	355	358	361	361
Temporary and Disability Assistance, Office of	206,282	132,080	141,169	141,236	141,236
<i>All Other</i>	206,282	132,080	141,169	141,236	141,236
Functional Total	<u>434,954</u>	<u>448,139</u>	<u>497,042</u>	<u>512,056</u>	<u>524,235</u>
MENTAL HYGIENE					
Addiction Services and Supports, Office of	98,606	108,080	113,392	119,704	116,039
<i>OASAS</i>	33,555	37,796	39,965	42,118	40,764
<i>OASAS - Other</i>	65,051	70,284	73,427	77,586	75,275
Justice Center	36,398	35,577	40,906	43,086	42,016
Mental Health, Office of	1,853,779	2,020,204	2,175,071	2,312,724	2,271,851
<i>OMH</i>	505,235	589,018	595,509	637,196	621,316
<i>OMH - Other</i>	1,348,544	1,431,186	1,579,562	1,675,528	1,650,535
People with Developmental Disabilities, Office for	1,653,231	1,709,784	1,843,298	1,906,522	1,875,053
<i>OPWDD</i>	25,923	0	0	0	0
<i>OPWDD - Other</i>	1,627,308	1,709,784	1,843,298	1,906,522	1,875,053
Functional Total	<u>3,642,014</u>	<u>3,873,645</u>	<u>4,172,667</u>	<u>4,382,036</u>	<u>4,304,959</u>
PUBLIC PROTECTION/CRIMINAL JUSTICE					
Correction, Commission of	3,830	3,567	3,659	3,751	3,695
Corrections and Community Supervision, Department of	2,678,321	2,802,851	2,729,508	2,730,586	2,784,784
<i>DOCCS</i>	2,678,321	2,802,851	2,729,508	2,730,586	2,784,784
Criminal Justice Services, Division of	48,619	47,706	48,471	49,220	51,715
Homeland Security and Emergency Services, Division of	6,955	13,706	17,970	20,454	21,299
Judicial Conduct, Commission on	7,561	8,716	8,716	8,716	8,716
Judicial Nomination, Commission on	10	30	30	30	30
Judicial Screening Committees, New York State	15	38	38	38	38
Military and Naval Affairs, Division of	233,837	296,029	84,347	82,927	84,565
Prosecutorial Conduct, Commission on	0	750	1,750	1,750	1,750
State Police, Division of	777,813	825,013	897,018	914,451	932,315
Statewide Financial System	33,581	32,182	32,919	33,677	33,677
Victim Services, Office of	1,080	2,530	2,530	2,530	2,581
Functional Total	<u>3,791,622</u>	<u>4,033,118</u>	<u>3,826,956</u>	<u>3,848,130</u>	<u>3,925,165</u>
HIGHER EDUCATION					
City University of New York	215	250	0	0	0
Higher Education Services Corporation, New York State	463	950	26,392	28,403	28,262
State University of New York	4,267	25,984	21,984	17,984	17,984
Functional Total	<u>4,945</u>	<u>27,184</u>	<u>48,376</u>	<u>46,387</u>	<u>46,246</u>

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

	<u>FY 2024 Actuals</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Projected</u>	<u>FY 2027 Projected</u>	<u>FY 2028 Projected</u>
EDUCATION					
Arts, Council on the	4,331	5,424	5,513	5,623	5,625
Education, Department of	58,507	90,872	83,726	84,985	85,299
<i>All Other</i>	<u>58,507</u>	<u>90,872</u>	<u>83,726</u>	<u>84,985</u>	<u>85,299</u>
Functional Total	<u>62,838</u>	<u>96,296</u>	<u>89,239</u>	<u>90,608</u>	<u>90,924</u>
GENERAL GOVERNMENT					
Budget, Division of the	59,791	47,558	33,642	30,842	30,842
Civil Service, Department of	30,258	33,031	41,088	44,464	45,012
Deferred Compensation Board	40	61	63	63	63
Elections, State Board of	16,908	25,694	29,549	29,912	30,307
Employee Relations, Office of	7,052	11,909	11,894	12,082	12,082
Ethics and Lobbying, Independent Commission on	6,184	7,731	7,731	7,731	7,731
Gaming Commission, New York State	5,387	6,851	6,351	6,351	6,351
General Services, Office of	109,728	117,747	120,603	117,465	117,465
Information Technology Services, Office of	650,788	736,322	728,426	743,832	744,661
Inspector General, Office of the	9,165	10,691	10,866	11,027	11,027
Labor Management Committees	32,880	33,665	34,378	35,106	35,106
Prevention of Domestic Violence, Office for	2,453	3,471	3,391	3,391	3,435
Public Employment Relations Board	4,061	5,046	5,118	5,190	5,190
State, Department of	17,265	20,072	21,572	21,572	21,572
Tax Appeals, Division of	3,124	3,882	3,882	3,882	3,882
Taxation and Finance, Department of	269,729	268,919	272,116	274,167	274,167
Veterans' Services, Department of	7,138	9,328	8,587	8,645	8,645
Welfare Inspector General, Office of	699	808	822	836	836
Functional Total	<u>1,232,650</u>	<u>1,342,786</u>	<u>1,340,079</u>	<u>1,356,558</u>	<u>1,358,374</u>
ELECTED OFFICIALS					
Audit and Control, Department of	162,638	165,615	168,509	171,463	174,569
Executive Chamber	22,829	22,503	23,303	23,303	23,303
Judiciary	1,958,472	2,215,500	2,215,500	2,215,500	2,215,500
Law, Department of	154,042	166,469	168,867	171,314	174,089
Legislature	255,723	292,925	292,925	292,925	292,925
Lieutenant Governor, Office of the	637	1,246	1,246	1,246	1,246
Functional Total	<u>2,554,341</u>	<u>2,864,258</u>	<u>2,870,350</u>	<u>2,875,751</u>	<u>2,881,632</u>
ALL OTHER CATEGORIES					
Miscellaneous	(952,526)	(169,487)	655,513	1,375,513	1,775,513
Functional Total	<u>(952,526)</u>	<u>(169,487)</u>	<u>655,513</u>	<u>1,375,513</u>	<u>1,775,513</u>
TOTAL STATE OPERATIONS SPENDING	<u><u>12,300,793</u></u>	<u><u>13,826,282</u></u>	<u><u>14,902,710</u></u>	<u><u>15,887,658</u></u>	<u><u>16,325,457</u></u>

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

	<u>FY 2024 Actuals</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Projected</u>	<u>FY 2027 Projected</u>	<u>FY 2028 Projected</u>
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT					
Agriculture and Markets, Department of	35,981	38,436	39,128	39,316	39,337
Alcoholic Beverage Control, Division of	9,640	11,249	11,474	11,703	11,937
Economic Development, Department of	14,060	14,666	14,666	14,666	14,666
Olympic Regional Development Authority	8,829	3,838	3,838	3,838	3,838
Functional Total	<u>68,510</u>	<u>68,189</u>	<u>69,106</u>	<u>69,523</u>	<u>69,778</u>
PARKS AND THE ENVIRONMENT					
Adirondack Park Agency	4,418	4,925	5,016	5,110	5,110
Environmental Conservation, Department of	130,809	156,269	158,040	158,440	158,840
Parks, Recreation and Historic Preservation, Office of	144,317	149,792	152,075	152,014	152,014
Functional Total	<u>279,544</u>	<u>310,986</u>	<u>315,131</u>	<u>315,564</u>	<u>315,964</u>
TRANSPORTATION					
Motor Vehicles, Department of	9,231	9,980	9,980	9,980	10,304
Transportation, Department of	203,010	180,092	185,504	191,081	196,848
Waterfront Commission	2,300	2,336	2,405	2,425	2,550
Functional Total	<u>214,541</u>	<u>192,408</u>	<u>197,889</u>	<u>203,486</u>	<u>209,702</u>
HEALTH					
Aging, Office for the	4,552	4,196	4,196	4,196	4,196
Health, Department of	177,468	189,646	198,116	198,183	198,423
<i>Essential Plan</i>	3,677	0	0	0	0
<i>Medicaid Administration</i>	53,073	55,949	56,519	56,586	56,826
<i>Public Health</i>	120,718	133,697	141,597	141,597	141,597
Medicaid Inspector General, Office of the	16,667	16,673	16,673	16,673	16,673
Functional Total	<u>198,687</u>	<u>210,515</u>	<u>218,985</u>	<u>219,052</u>	<u>219,292</u>
SOCIAL WELFARE					
Children and Family Services, Office of	148,785	211,747	239,740	252,643	261,604
<i>OCFS</i>	148,785	211,747	239,740	252,643	261,604
Housing and Community Renewal, Division of	4,564	6,800	7,702	7,702	7,702
Human Rights, Division of	14,662	15,215	15,839	15,839	15,839
Labor, Department of	249	1,956	3,306	3,306	3,306
National and Community Service	279	346	349	352	352
Temporary and Disability Assistance, Office of	66,392	70,269	72,339	72,412	72,412
<i>All Other</i>	66,392	70,269	72,339	72,412	72,412
Functional Total	<u>234,931</u>	<u>306,333</u>	<u>339,275</u>	<u>352,254</u>	<u>361,215</u>
MENTAL HYGIENE					
Addiction Services and Supports, Office of	72,527	83,130	88,572	94,694	90,381
<i>OASAS</i>	24,947	29,655	31,867	34,039	32,472
<i>OASAS - Other</i>	47,580	53,475	56,705	60,655	57,909
Justice Center	28,246	27,195	32,025	33,977	32,675
Mental Health, Office of	1,389,863	1,476,156	1,580,649	1,692,854	1,646,093
<i>OMH</i>	385,317	446,090	475,462	511,087	496,466
<i>OMH - Other</i>	1,004,546	1,030,066	1,105,187	1,181,767	1,149,627
People with Developmental Disabilities, Office for	1,454,550	1,481,035	1,578,487	1,645,695	1,608,210
<i>OPWDD</i>	418	0	0	0	0
<i>OPWDD - Other</i>	1,454,132	1,481,035	1,578,487	1,645,695	1,608,210
Functional Total	<u>2,945,186</u>	<u>3,067,516</u>	<u>3,279,733</u>	<u>3,467,220</u>	<u>3,377,359</u>
PUBLIC PROTECTION/CRIMINAL JUSTICE					
Correction, Commission of	3,649	3,298	3,384	3,470	3,416
Corrections and Community Supervision, Department of	2,161,355	2,343,861	2,278,436	2,279,514	2,323,712
<i>DOCCS</i>	2,161,355	2,343,861	2,278,436	2,279,514	2,323,712
Criminal Justice Services, Division of	34,668	39,267	39,874	40,463	41,904
Homeland Security and Emergency Services, Division of	3,384	7,244	9,951	11,293	11,912
Judicial Conduct, Commission on	5,644	6,516	6,516	6,516	6,516
Military and Naval Affairs, Division of	188,584	224,948	71,278	71,615	73,047
Prosecutorial Conduct, Commission on	0	350	1,350	1,350	1,350
State Police, Division of	700,216	763,837	830,607	846,776	863,522
Statewide Financial System	13,086	12,806	13,068	13,336	13,336
Victim Services, Office of	446	500	500	500	510
Functional Total	<u>3,111,032</u>	<u>3,402,627</u>	<u>3,254,964</u>	<u>3,274,833</u>	<u>3,339,225</u>
HIGHER EDUCATION					
Higher Education Services Corporation, New York State	463	950	11,275	11,650	12,009
State University of New York	759	20,242	17,042	13,842	13,842
Functional Total	<u>1,222</u>	<u>21,192</u>	<u>28,317</u>	<u>25,492</u>	<u>25,851</u>
EDUCATION					
Arts, Council on the	2,848	2,995	3,046	3,107	3,108

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

	<u>FY 2024 Actuals</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Projected</u>	<u>FY 2027 Projected</u>	<u>FY 2028 Projected</u>
Education, Department of	40,724	43,017	43,310	44,843	44,897
<i>All Other</i>	40,724	43,017	43,310	44,843	44,897
Functional Total	<u>43,572</u>	<u>46,012</u>	<u>46,356</u>	<u>47,950</u>	<u>48,005</u>
GENERAL GOVERNMENT					
Budget, Division of the	29,302	30,042	30,042	30,042	30,042
Civil Service, Department of	23,086	29,201	34,488	34,813	34,817
Deferred Compensation Board	34	34	35	35	35
Elections, State Board of	11,068	16,947	19,332	19,520	19,780
Employee Relations, Office of	6,913	11,487	11,666	11,849	11,849
Ethics and Lobbying, Independent Commission on	5,054	6,674	6,674	6,674	6,674
Gaming Commission, New York State	3,821	2,478	2,478	2,478	2,478
General Services, Office of	43,444	41,402	42,731	43,593	43,593
Information Technology Services, Office of	328,965	366,068	382,729	391,345	392,174
Inspector General, Office of the	7,663	8,877	8,999	9,123	9,123
Labor Management Committees	7,257	5,823	5,939	6,058	6,058
Prevention of Domestic Violence, Office for	2,169	2,695	2,733	2,733	2,773
Public Employment Relations Board	3,831	4,806	4,873	4,940	4,940
State, Department of	12,094	12,476	13,976	13,976	13,976
Tax Appeals, Division of	2,909	3,442	3,442	3,442	3,442
Taxation and Finance, Department of	245,083	227,503	230,051	231,833	231,833
Veterans' Services, Department of	6,735	7,951	8,005	8,059	8,059
Welfare Inspector General, Office of	696	699	713	727	727
Functional Total	<u>740,124</u>	<u>778,605</u>	<u>808,906</u>	<u>821,240</u>	<u>822,373</u>
ELECTED OFFICIALS					
Audit and Control, Department of	126,309	135,489	137,669	139,892	142,384
Executive Chamber	16,285	17,731	18,531	18,531	18,531
Judiciary	1,686,454	1,881,200	1,881,200	1,881,200	1,881,200
Law, Department of	133,769	145,114	147,211	149,350	151,836
Legislature	196,616	223,497	223,497	223,497	223,497
Lieutenant Governor, Office of the	579	1,119	1,119	1,119	1,119
Functional Total	<u>2,160,012</u>	<u>2,404,150</u>	<u>2,409,227</u>	<u>2,413,589</u>	<u>2,418,567</u>
ALL OTHER CATEGORIES					
Miscellaneous	63	200,056	530,056	1,150,056	1,550,056
Functional Total	<u>63</u>	<u>200,056</u>	<u>530,056</u>	<u>1,150,056</u>	<u>1,550,056</u>
TOTAL PERSONAL SERVICE SPENDING	<u><u>9,997,424</u></u>	<u><u>11,008,589</u></u>	<u><u>11,497,945</u></u>	<u><u>12,360,259</u></u>	<u><u>12,757,387</u></u>

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

	FY 2024 Actuals	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT					
Agriculture and Markets, Department of	5,344	4,405	4,673	4,748	4,757
Alcoholic Beverage Control, Division of	1,527	1,915	1,962	2,011	2,051
Economic Development, Department of	8,793	2,436	2,436	2,436	2,436
Empire State Development Corporation	126	0	0	0	0
Olympic Regional Development Authority	5,328	6,066	6,066	6,066	6,066
Functional Total	21,118	14,822	15,137	15,261	15,310
PARKS AND THE ENVIRONMENT					
Adirondack Park Agency	1,036	1,063	1,070	1,077	1,077
Environmental Conservation, Department of	12,730	23,909	20,612	22,112	24,612
Parks, Recreation and Historic Preservation, Office of	13,457	8,892	8,957	9,018	9,023
Functional Total	27,223	33,864	30,639	32,207	34,712
TRANSPORTATION					
Motor Vehicles, Department of	1,757	2,888	2,888	2,888	3,025
Transportation, Department of	174,618	173,504	178,263	183,153	188,183
Waterfront Commission	190	525	540	557	574
Functional Total	176,565	176,917	181,691	186,598	191,782
HEALTH					
Aging, Office for the	132	138	140	140	140
Health, Department of	541,157	299,955	371,150	356,168	359,109
<i>Essential Plan</i>	83,516	0	0	0	0
<i>Medicaid Administration</i>	238,620	351,874	297,151	291,869	294,810
<i>Public Health</i>	219,021	(51,919)	73,999	64,299	64,299
Medicaid Inspector General, Office of the	2,478	2,549	2,620	2,620	2,620
Functional Total	543,767	302,642	373,910	358,928	361,869
SOCIAL WELFARE					
Children and Family Services, Office of	56,248	73,869	81,654	83,695	86,913
<i>OCFS</i>	56,248	73,869	81,654	83,695	86,913
Housing and Community Renewal, Division of	1,696	887	1,193	1,193	1,193
Human Rights, Division of	1,627	3,614	4,314	4,314	4,314
Labor, Department of	530	1,616	1,767	1,767	1,767
National and Community Service	32	9	9	9	9
Temporary and Disability Assistance, Office of	139,890	61,811	68,830	68,824	68,824
<i>All Other</i>	139,890	61,811	68,830	68,824	68,824
Functional Total	200,023	141,806	157,767	159,802	163,020
MENTAL HYGIENE					
Addiction Services and Supports, Office of	26,079	24,950	24,820	25,010	25,658
<i>OASAS</i>	8,608	8,141	8,098	8,079	8,292
<i>OASAS - Other</i>	17,471	16,809	16,722	16,931	17,366
Justice Center	8,152	8,382	8,881	9,109	9,341
Mental Health, Office of	463,916	544,048	594,422	619,870	625,758
<i>OMH</i>	119,918	142,928	120,047	126,109	124,850
<i>OMH - Other</i>	343,998	401,120	474,375	493,761	500,908
People with Developmental Disabilities, Office for	198,681	228,749	264,811	260,827	266,843
<i>OPWDD</i>	25,505	0	0	0	0
<i>OPWDD - Other</i>	173,176	228,749	264,811	260,827	266,843
Functional Total	696,828	806,129	892,934	914,816	927,600
PUBLIC PROTECTION/CRIMINAL JUSTICE					
Correction, Commission of	181	269	275	281	279
Corrections and Community Supervision, Department of	516,966	458,990	451,072	451,072	461,072
<i>DOCCS</i>	516,966	458,990	451,072	451,072	461,072
Criminal Justice Services, Division of	13,951	8,439	8,597	8,757	9,811
Homeland Security and Emergency Services, Division of	3,571	6,462	8,019	9,161	9,387
Judicial Conduct, Commission on	1,917	2,200	2,200	2,200	2,200
Judicial Nomination, Commission on	10	30	30	30	30
Judicial Screening Committees, New York State	15	38	38	38	38
Military and Naval Affairs, Division of	45,253	71,081	13,069	11,312	11,518
Prosecutorial Conduct, Commission on	0	400	400	400	400
State Police, Division of	77,597	61,176	66,411	67,675	68,793
Statewide Financial System	20,495	19,376	19,851	20,341	20,341
Victim Services, Office of	634	2,030	2,030	2,030	2,071
Functional Total	680,590	630,491	571,992	573,297	585,940

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

	<u>FY 2024 Actuals</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Projected</u>	<u>FY 2027 Projected</u>	<u>FY 2028 Projected</u>
HIGHER EDUCATION					
City University of New York	215	250	0	0	0
Higher Education Services Corporation, New York State	0	0	15,117	16,753	16,253
State University of New York	<u>3,508</u>	<u>5,742</u>	<u>4,942</u>	<u>4,142</u>	<u>4,142</u>
Functional Total	<u>3,723</u>	<u>5,992</u>	<u>20,059</u>	<u>20,895</u>	<u>20,395</u>
EDUCATION					
Arts, Council on the	1,483	2,429	2,467	2,516	2,517
Education, Department of	<u>17,783</u>	<u>47,855</u>	<u>40,416</u>	<u>40,142</u>	<u>40,402</u>
<i>All Other</i>	<u>17,783</u>	<u>47,855</u>	<u>40,416</u>	<u>40,142</u>	<u>40,402</u>
Functional Total	<u>19,266</u>	<u>50,284</u>	<u>42,883</u>	<u>42,658</u>	<u>42,919</u>
GENERAL GOVERNMENT					
Budget, Division of the	30,489	17,516	3,600	800	800
Civil Service, Department of	7,172	3,830	6,600	9,651	10,195
Deferred Compensation Board	6	27	28	28	28
Elections, State Board of	5,840	8,747	10,217	10,392	10,527
Employee Relations, Office of	139	422	228	233	233
Ethics and Lobbying, Independent Commission on	1,130	1,057	1,057	1,057	1,057
Gaming Commission, New York State	1,566	4,373	3,873	3,873	3,873
General Services, Office of	66,284	76,345	77,872	73,872	73,872
Information Technology Services, Office of	321,823	370,254	345,697	352,487	352,487
Inspector General, Office of the	1,502	1,814	1,867	1,904	1,904
Labor Management Committees	25,623	27,842	28,439	29,048	29,048
Prevention of Domestic Violence, Office for	284	776	658	658	662
Public Employment Relations Board	230	240	245	250	250
State, Department of	5,171	7,596	7,596	7,596	7,596
Tax Appeals, Division of	215	440	440	440	440
Taxation and Finance, Department of	24,646	41,416	42,065	42,334	42,334
Veterans' Services, Department of	403	1,377	582	586	586
Welfare Inspector General, Office of	3	109	109	109	109
Functional Total	<u>492,526</u>	<u>564,181</u>	<u>531,173</u>	<u>535,318</u>	<u>536,001</u>
ELECTED OFFICIALS					
Audit and Control, Department of	36,329	30,126	30,840	31,571	32,185
Executive Chamber	6,544	4,772	4,772	4,772	4,772
Judiciary	272,018	334,300	334,300	334,300	334,300
Law, Department of	20,273	21,355	21,656	21,964	22,253
Legislature	59,107	69,428	69,428	69,428	69,428
Lieutenant Governor, Office of the	58	127	127	127	127
Functional Total	<u>394,329</u>	<u>460,108</u>	<u>461,123</u>	<u>462,162</u>	<u>463,065</u>
ALL OTHER CATEGORIES					
Miscellaneous	(952,589)	(369,543)	125,457	225,457	225,457
Functional Total	<u>(952,589)</u>	<u>(369,543)</u>	<u>125,457</u>	<u>225,457</u>	<u>225,457</u>
TOTAL NON-PERSONAL SERVICE SPENDING	<u>2,303,369</u>	<u>2,817,693</u>	<u>3,404,765</u>	<u>3,527,399</u>	<u>3,568,070</u>

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

	FY 2024 Actuals	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT					
Alcoholic Beverage Control, Division of	0	0	0	0	0
Olympic Regional Development Authority	1,487	1,500	1,500	1,500	1,500
Functional Total	<u>1,487</u>	<u>1,500</u>	<u>1,500</u>	<u>1,500</u>	<u>1,500</u>
TRANSPORTATION					
Waterfront Commission	42	0	0	0	0
Functional Total	<u>42</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
HEALTH					
Health, Department of	3,305	7,070	7,070	7,070	7,070
<i>Medicaid Administration</i>	3,300	5,000	5,000	5,000	5,000
<i>Public Health</i>	5	2,070	2,070	2,070	2,070
Functional Total	<u>3,305</u>	<u>7,070</u>	<u>7,070</u>	<u>7,070</u>	<u>7,070</u>
SOCIAL WELFARE					
Children and Family Services, Office of	30	0	0	0	0
<i>OCFS</i>	30	0	0	0	0
Functional Total	<u>30</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
MENTAL HYGIENE					
Addiction Services and Supports, Office of	32	0	0	0	0
<i>OASAS</i>	32	0	0	0	0
Mental Health, Office of	0	0	0	0	0
<i>OMH - Other</i>	0	0	0	0	0
Functional Total	<u>32</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
PUBLIC PROTECTION/CRIMINAL JUSTICE					
Corrections and Community Supervision, Department of	206	500	500	500	500
<i>DOCCS</i>	206	500	500	500	500
State Police, Division of	12	0	0	0	0
Functional Total	<u>218</u>	<u>500</u>	<u>500</u>	<u>500</u>	<u>500</u>
HIGHER EDUCATION					
State University of New York	64	45	45	45	45
Functional Total	<u>64</u>	<u>45</u>	<u>45</u>	<u>45</u>	<u>45</u>
GENERAL GOVERNMENT					
Budget, Division of the	499	300	300	300	300
Employee Relations, Office of	0	0	0	0	0
Labor Management Committees	7,766	5,306	5,412	5,520	5,520
Veterans' Services, Department of	0	5	5	5	5
Functional Total	<u>8,265</u>	<u>5,611</u>	<u>5,717</u>	<u>5,825</u>	<u>5,825</u>
ELECTED OFFICIALS					
Judiciary	829,893	915,901	915,901	915,901	915,901
Legislature	112	0	0	0	0
Functional Total	<u>830,005</u>	<u>915,901</u>	<u>915,901</u>	<u>915,901</u>	<u>915,901</u>
ALL OTHER CATEGORIES					
General State Charges	8,807,096	8,204,407	8,697,525	9,809,179	10,938,589
Functional Total	<u>8,807,096</u>	<u>8,204,407</u>	<u>8,697,525</u>	<u>9,809,179</u>	<u>10,938,589</u>
TOTAL GENERAL STATE CHARGES SPENDING	<u><u>9,650,544</u></u>	<u><u>9,135,034</u></u>	<u><u>9,628,258</u></u>	<u><u>10,740,020</u></u>	<u><u>11,869,430</u></u>

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

	FY 2024 Actuals	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT					
<i>Agriculture and Markets, Department of</i>	92,707	104,183	94,730	97,500	96,030
Assistance and Grants	45,808	52,669	42,250	44,750	43,250
State Operations	45,731	49,218	50,184	50,454	50,484
Personal Service	38,265	42,240	42,938	43,132	43,153
Non-Personal Service/Indirect Costs	7,466	6,978	7,246	7,322	7,331
General State Charges	1,168	2,296	2,296	2,296	2,296
<i>Alcoholic Beverage Control, Division of</i>	68,681	80,309	99,578	145,811	147,136
Assistance and Grants	10,000	4,956	27,471	72,524	72,524
State Operations	48,997	60,876	58,230	59,410	60,519
Personal Service	24,343	34,416	34,529	35,132	35,748
Non-Personal Service/Indirect Costs	24,654	26,460	23,701	24,278	24,771
General State Charges	9,684	14,477	13,877	13,877	14,093
<i>Economic Development, Department of</i>	67,562	69,433	64,124	64,124	64,124
Assistance and Grants	44,069	50,353	45,044	45,044	45,044
State Operations	23,493	19,052	19,052	19,052	19,052
Personal Service	14,060	14,769	14,769	14,769	14,769
Non-Personal Service/Indirect Costs	9,433	4,283	4,283	4,283	4,283
General State Charges	0	28	28	28	28
<i>Empire State Development Corporation</i>	113,037	172,644	163,195	164,860	164,860
Assistance and Grants	112,911	172,644	163,195	164,860	164,860
State Operations	126	0	0	0	0
Non-Personal Service/Indirect Costs	126	0	0	0	0
<i>Financial Services, Department of</i>	413,032	436,765	431,515	431,515	431,515
Assistance and Grants	69,416	101,522	96,272	96,272	96,272
State Operations	229,769	218,440	218,440	218,440	218,440
Personal Service	176,282	163,054	163,054	163,054	163,054
Non-Personal Service/Indirect Costs	53,487	55,386	55,386	55,386	55,386
General State Charges	113,847	116,803	116,803	116,803	116,803
<i>Olympic Regional Development Authority</i>	15,644	11,554	11,554	11,554	11,554
State Operations	14,157	10,054	10,054	10,054	10,054
Personal Service	8,829	3,838	3,838	3,838	3,838
Non-Personal Service/Indirect Costs	5,328	6,216	6,216	6,216	6,216
General State Charges	1,487	1,500	1,500	1,500	1,500
<i>Public Service Department</i>	237,626	170,253	396,435	1,150,094	1,159,313
Assistance and Grants	148,931	53,979	30,133	30,133	35,133
State Operations	55,865	76,019	325,776	1,077,468	1,079,140
Personal Service	48,365	61,174	62,127	63,098	64,601
Non-Personal Service/Indirect Costs	7,500	14,845	263,649	1,014,370	1,014,539
General State Charges	32,830	40,255	40,526	42,493	45,040
Functional Total	1,008,289	1,045,141	1,261,131	2,065,458	2,074,532
PARKS AND THE ENVIRONMENT					
<i>Adirondack Park Agency</i>	5,454	5,988	6,086	6,187	6,187
State Operations	5,454	5,988	6,086	6,187	6,187
Personal Service	4,418	4,925	5,016	5,110	5,110
Non-Personal Service/Indirect Costs	1,036	1,063	1,070	1,077	1,077
<i>Environmental Conservation, Department of</i>	299,718	345,757	341,469	338,009	340,909
Assistance and Grants	1,226	5,568	2,128	2,128	2,128
State Operations	252,852	293,217	292,369	288,909	291,809
Personal Service	211,407	244,606	246,926	241,966	242,366
Non-Personal Service/Indirect Costs	41,445	48,611	45,443	46,943	49,443
General State Charges	45,640	46,972	46,972	46,972	46,972
<i>Parks, Recreation and Historic Preservation, Office of</i>	240,635	260,663	263,548	264,589	264,594
Assistance and Grants	7,044	8,750	6,750	6,750	6,750
State Operations	228,603	246,367	251,238	252,279	252,284
Personal Service	176,173	200,264	204,766	205,439	205,439
Non-Personal Service/Indirect Costs	52,430	46,103	46,472	46,840	46,845
General State Charges	4,988	5,546	5,560	5,560	5,560
Functional Total	545,807	612,408	611,103	608,785	611,690
TRANSPORTATION					
<i>Motor Vehicles, Department of</i>	86,124	90,693	93,193	93,193	93,654
Assistance and Grants	1,250	0	0	0	0
State Operations	62,278	63,796	66,296	66,296	66,757
Personal Service	44,372	49,783	49,783	49,783	50,107
Non-Personal Service/Indirect Costs	17,906	14,013	16,513	16,513	16,650

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

	<u>FY 2024 Actuals</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Projected</u>	<u>FY 2027 Projected</u>	<u>FY 2028 Projected</u>
General State Charges	22,596	26,897	26,897	26,897	26,897
Transportation, Department of	5,624,522	5,508,660	5,703,920	5,712,344	5,725,422
Assistance and Grants	5,236,231	5,143,921	5,328,636	5,326,213	5,327,805
State Operations	386,142	362,507	372,936	383,661	394,724
Personal Service	206,211	183,440	188,953	194,633	200,507
Non-Personal Service/Indirect Costs	179,931	179,067	183,983	189,028	194,217
General State Charges	2,149	2,232	2,348	2,470	2,893
Waterfront Commission	2,542	4,715	4,799	4,836	4,978
State Operations	2,500	4,715	4,799	4,836	4,978
Personal Service	2,300	3,890	3,959	3,979	4,104
Non-Personal Service/Indirect Costs	200	825	840	857	874
General State Charges	42	0	0	0	0
Functional Total	5,713,188	5,604,068	5,801,912	5,810,373	5,824,054
HEALTH					
Aging, Office for the	178,128	211,195	192,252	192,762	203,931
Assistance and Grants	173,444	206,861	187,916	188,426	199,595
State Operations	4,684	4,334	4,336	4,336	4,336
Personal Service	4,552	4,196	4,196	4,196	4,196
Non-Personal Service/Indirect Costs	132	138	140	140	140
Health, Department of	30,798,212	34,448,101	38,161,090	40,970,990	42,617,799
Medical Assistance	26,924,453	30,103,953	33,942,499	36,723,292	38,602,726
Assistance and Grants	26,924,453	30,103,953	33,942,499	36,723,292	38,602,726
Essential Plan	87,193	0	0	0	0
State Operations	87,193	0	0	0	0
Personal Service	3,677	0	0	0	0
Non-Personal Service/Indirect Costs	83,516	0	0	0	0
Medicaid Administration	1,177,265	1,205,057	1,116,904	1,111,689	839,870
Assistance and Grants	879,892	792,231	758,231	758,231	483,231
State Operations	293,440	407,825	353,672	348,457	351,638
Personal Service	54,794	55,950	56,520	56,587	56,827
Non-Personal Service/Indirect Costs	238,646	351,875	297,152	291,870	294,811
General State Charges	3,933	5,001	5,001	5,001	5,001
Public Health	2,609,301	3,139,091	3,101,687	3,136,009	3,175,203
Assistance and Grants	1,951,717	2,698,812	2,498,322	2,537,085	2,582,020
State Operations	619,504	390,472	553,131	548,327	542,382
Personal Service	259,486	286,418	300,706	303,799	304,953
Non-Personal Service/Indirect Costs	360,018	104,054	252,425	244,528	237,429
General State Charges	38,080	49,807	50,234	50,597	50,801
Medicaid Inspector General, Office of the	19,145	19,222	19,293	19,293	19,293
State Operations	19,145	19,222	19,293	19,293	19,293
Personal Service	16,667	16,673	16,673	16,673	16,673
Non-Personal Service/Indirect Costs	2,478	2,549	2,620	2,620	2,620
Functional Total	30,995,485	34,678,518	38,372,635	41,183,045	42,841,023
SOCIAL WELFARE					
Children and Family Services, Office of	2,307,371	3,005,107	3,281,954	3,439,198	3,464,498
OCFS	2,248,358	2,934,071	3,203,024	3,360,268	3,385,568
Assistance and Grants	2,027,324	2,625,425	2,858,104	3,000,341	3,013,000
State Operations	219,165	306,144	342,320	357,226	369,781
Personal Service	151,502	215,501	243,558	256,528	265,529
Non-Personal Service/Indirect Costs	67,663	90,643	98,762	100,698	104,252
General State Charges	1,869	2,502	2,600	2,701	2,787
OCFS - Other	59,013	71,036	78,930	78,930	78,930
Assistance and Grants	59,013	71,036	78,930	78,930	78,930
Housing and Community Renewal, Division of	99,662	146,072	180,202	166,801	155,221
Assistance and Grants	26,630	53,740	76,928	70,406	56,928
State Operations	52,704	64,439	73,093	66,442	68,340
Personal Service	41,125	48,683	53,100	53,100	53,100
Non-Personal Service/Indirect Costs	11,579	15,756	19,993	13,342	15,240
General State Charges	20,328	27,893	30,181	29,953	29,953
Human Rights, Division of	16,289	18,829	20,653	20,653	20,653
Assistance and Grants	0	0	500	500	500
State Operations	16,289	18,829	20,153	20,153	20,153
Personal Service	14,662	15,215	15,839	15,839	15,839
Non-Personal Service/Indirect Costs	1,627	3,614	4,314	4,314	4,314

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

	FY 2024 Actuals	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected
Labor, Department of	109,758	140,422	141,975	141,996	141,996
Assistance and Grants	30,555	50,635	53,650	53,650	53,650
State Operations	55,446	61,901	61,926	61,938	61,938
Personal Service	35,826	38,251	39,621	39,633	39,633
Non-Personal Service/Indirect Costs	19,620	23,650	22,305	22,305	22,305
General State Charges	23,757	27,886	26,399	26,408	26,408
National and Community Service	311	843	869	894	917
Assistance and Grants	0	488	511	533	556
State Operations	311	355	358	361	361
Personal Service	279	346	349	352	352
Non-Personal Service/Indirect Costs	32	9	9	9	9
Temporary and Disability Assistance, Office of	2,519,488	3,802,931	2,859,890	2,108,592	2,184,188
Welfare Assistance	1,219,967	1,342,787	1,367,447	1,391,732	1,409,821
Assistance and Grants	1,219,967	1,342,787	1,367,447	1,391,732	1,409,821
All Other	1,299,521	2,460,144	1,492,443	716,860	774,367
Assistance and Grants	1,093,163	2,327,736	1,350,946	575,296	632,803
State Operations	206,344	132,280	141,369	141,436	141,436
Personal Service	66,392	70,269	72,339	72,412	72,412
Non-Personal Service/Indirect Costs	139,952	62,011	69,030	69,024	69,024
General State Charges	14	128	128	128	128
Functional Total	5,052,879	7,114,204	6,485,543	5,878,134	5,967,473
MENTAL HYGIENE					
Addiction Services and Supports, Office of	642,319	797,551	772,307	809,454	799,074
OASAS	526,410	657,986	669,445	700,884	691,228
Assistance and Grants	484,871	603,675	612,775	641,865	633,563
State Operations	41,507	52,917	55,253	57,577	56,210
Personal Service	24,947	31,853	34,065	36,237	34,670
Non-Personal Service/Indirect Costs	16,560	21,064	21,188	21,340	21,540
General State Charges	32	1,394	1,417	1,442	1,455
OASAS - Other	115,909	139,565	102,862	108,570	107,846
Assistance and Grants	50,858	69,281	29,435	30,984	32,571
State Operations	65,051	70,284	73,427	77,586	75,275
Personal Service	47,580	53,475	56,705	60,655	57,909
Non-Personal Service/Indirect Costs	17,471	16,809	16,722	16,931	17,366
Justice Center	36,942	36,383	41,555	43,735	42,665
Assistance and Grants	544	806	649	649	649
State Operations	36,398	35,577	40,906	43,086	42,016
Personal Service	28,246	27,195	32,025	33,977	32,675
Non-Personal Service/Indirect Costs	8,152	8,382	8,881	9,109	9,341
Mental Health, Office of	3,623,474	4,271,373	4,697,693	5,196,145	5,140,833
OMH	1,876,866	2,243,458	2,608,471	3,000,853	2,960,177
Assistance and Grants	1,368,988	1,647,894	2,006,411	2,357,101	2,332,305
State Operations	507,878	595,176	601,667	643,354	627,474
Personal Service	385,317	446,722	476,094	511,719	497,098
Non-Personal Service/Indirect Costs	122,561	148,454	125,573	131,635	130,376
General State Charges	0	388	393	398	398
OMH - Other	1,746,608	2,027,915	2,089,222	2,195,292	2,180,656
Assistance and Grants	398,064	596,729	509,660	519,764	530,121
State Operations	1,348,544	1,431,186	1,579,562	1,675,528	1,650,535
Personal Service	1,004,546	1,030,066	1,105,187	1,181,767	1,149,627
Non-Personal Service/Indirect Costs	343,998	401,120	474,375	493,761	500,908
General State Charges	0	0	0	0	0
People with Developmental Disabilities, Office for	6,163,156	4,401,919	4,168,258	4,450,089	4,818,603
OPWDD	565,779	478,117	488,832	500,799	513,065
Assistance and Grants	539,560	477,915	488,630	500,597	512,863
State Operations	26,219	202	202	202	202
Personal Service	418	0	0	0	0
Non-Personal Service/Indirect Costs	25,801	202	202	202	202
OPWDD - Other	5,597,377	3,923,802	3,679,426	3,949,290	4,305,538
Assistance and Grants	3,970,069	2,214,018	1,836,128	2,042,768	2,430,485
State Operations	1,627,308	1,709,784	1,843,298	1,906,522	1,875,053
Personal Service	1,454,132	1,481,035	1,578,487	1,645,695	1,608,210
Non-Personal Service/Indirect Costs	173,176	228,749	264,811	260,827	266,843
Functional Total	10,465,891	9,507,226	9,679,813	10,499,423	10,801,175

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

	FY 2024 Actuals	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected
PUBLIC PROTECTION/CRIMINAL JUSTICE					
Correction, Commission of	3,830	3,567	3,659	3,751	3,695
State Operations	3,830	3,567	3,659	3,751	3,695
Personal Service	3,649	3,298	3,384	3,470	3,416
Non-Personal Service/Indirect Costs	181	269	275	281	279
Corrections and Community Supervision, Department of	2,687,335	2,821,265	2,747,924	2,749,005	2,803,203
DOCCS	2,685,586	2,815,865	2,742,524	2,743,605	2,797,803
Assistance and Grants	6,700	9,706	9,706	9,706	9,706
State Operations	2,678,553	2,805,522	2,732,179	2,733,257	2,787,455
Personal Service	2,161,546	2,344,084	2,278,659	2,279,737	2,323,935
Non-Personal Service/Indirect Costs	517,007	461,438	453,520	453,520	463,520
General State Charges	333	637	639	642	642
DOCCS - Other	1,749	5,400	5,400	5,400	5,400
Assistance and Grants	1,749	5,400	5,400	5,400	5,400
Criminal Justice Services, Division of	355,267	492,982	476,035	514,331	516,873
Assistance and Grants	306,298	442,912	425,154	462,654	462,654
State Operations	48,969	50,070	50,881	51,677	54,219
Personal Service	35,009	39,678	40,293	40,890	42,339
Non-Personal Service/Indirect Costs	13,960	10,392	10,588	10,787	11,880
General State Charges	0	0	0	0	0
Homeland Security and Emergency Services, Division of	107,219	189,403	179,075	186,834	189,317
Assistance and Grants	60,959	125,433	106,707	110,016	110,211
State Operations	45,629	63,094	71,489	75,936	78,206
Personal Service	29,933	41,740	47,125	49,620	51,145
Non-Personal Service/Indirect Costs	15,696	21,354	24,364	26,316	27,061
General State Charges	631	876	879	882	900
Indigent Legal Services, Office of	313,243	325,675	311,817	308,627	308,775
Assistance and Grants	305,349	317,629	303,630	300,296	300,296
State Operations	5,003	5,210	5,303	5,398	5,496
Personal Service	4,397	4,310	4,386	4,463	4,543
Non-Personal Service/Indirect Costs	606	900	917	935	953
General State Charges	2,891	2,836	2,884	2,933	2,983
Judicial Conduct, Commission on	7,561	8,716	8,716	8,716	8,716
State Operations	7,561	8,716	8,716	8,716	8,716
Personal Service	5,644	6,516	6,516	6,516	6,516
Non-Personal Service/Indirect Costs	1,917	2,200	2,200	2,200	2,200
Judicial Nomination, Commission on	10	30	30	30	30
State Operations	10	30	30	30	30
Non-Personal Service/Indirect Costs	10	30	30	30	30
Judicial Screening Committees, New York State	15	38	38	38	38
State Operations	15	38	38	38	38
Non-Personal Service/Indirect Costs	15	38	38	38	38
Military and Naval Affairs, Division of	239,628	302,215	90,630	89,310	91,046
Assistance and Grants	2,558	1,753	1,777	1,801	1,821
State Operations	237,070	300,452	88,843	87,499	89,215
Personal Service	188,584	225,120	71,453	71,794	73,230
Non-Personal Service/Indirect Costs	48,486	75,332	17,390	15,705	15,985
General State Charges	0	10	10	10	10
Prosecutorial Conduct, Commission on	0	750	1,750	1,750	1,750
State Operations	0	750	1,750	1,750	1,750
Personal Service	0	350	1,350	1,350	1,350
Non-Personal Service/Indirect Costs	0	400	400	400	400
State Police, Division of	878,934	944,270	1,013,508	1,032,199	1,051,315
State Operations	853,098	914,747	983,985	1,002,676	1,021,792
Personal Service	746,446	817,334	885,174	902,435	920,294
Non-Personal Service/Indirect Costs	106,652	97,413	98,811	100,241	101,498
General State Charges	25,836	29,523	29,523	29,523	29,523
Statewide Financial System	33,581	32,182	32,919	33,677	33,677
State Operations	33,581	32,182	32,919	33,677	33,677
Personal Service	13,086	12,806	13,068	13,336	13,336
Non-Personal Service/Indirect Costs	20,495	19,376	19,851	20,341	20,341
Victim Services, Office of	30,808	126,720	162,392	162,392	162,558
Assistance and Grants	23,414	111,458	147,058	147,058	147,058
State Operations	5,200	12,889	12,961	12,961	13,093
Personal Service	4,020	4,784	4,847	4,847	4,924
Non-Personal Service/Indirect Costs	1,180	8,105	8,114	8,114	8,169

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

	FY 2024 Actuals	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected
General State Charges	2,194	2,373	2,373	2,373	2,407
Functional Total	4,657,431	5,247,813	5,028,493	5,090,660	5,170,993
HIGHER EDUCATION					
City University of New York	2,005,522	2,121,606	2,165,837	2,199,078	2,233,642
Assistance and Grants	2,005,307	2,121,356	2,165,837	2,199,078	2,233,642
State Operations	215	250	0	0	0
Non-Personal Service/Indirect Costs	215	250	0	0	0
Higher Education Services Corporation, New York State	598,437	723,846	750,082	749,973	765,595
Assistance and Grants	578,640	691,748	706,690	721,570	737,333
State Operations	15,350	25,779	43,392	28,403	28,262
Personal Service	7,906	10,870	11,275	11,650	12,009
Non-Personal Service/Indirect Costs	7,444	14,909	32,117	16,753	16,253
General State Charges	4,447	6,319	0	0	0
State University of New York	8,380,469	8,739,282	9,058,946	9,397,512	9,752,616
Assistance and Grants	538,252	587,371	556,400	556,400	556,400
State Operations	7,402,064	7,560,545	7,892,904	8,212,651	8,548,796
Personal Service	4,636,156	4,741,894	4,943,769	5,132,372	5,330,618
Non-Personal Service/Indirect Costs	2,765,908	2,818,651	2,949,135	3,080,279	3,218,178
General State Charges	440,153	591,366	609,642	628,461	647,420
Functional Total	10,984,428	11,584,734	11,974,865	12,346,563	12,751,853
EDUCATION					
Arts, Council on the	98,449	94,437	48,046	48,156	48,158
Assistance and Grants	94,118	89,013	42,533	42,533	42,533
State Operations	4,331	5,424	5,513	5,623	5,625
Personal Service	2,848	2,995	3,046	3,107	3,108
Non-Personal Service/Indirect Costs	1,483	2,429	2,467	2,516	2,517
Education, Department of	37,649,619	39,950,820	41,140,130	42,131,468	42,977,511
School Aid	33,232,059	35,181,675	36,335,711	37,210,115	37,979,280
Assistance and Grants	33,232,059	35,181,675	36,335,711	37,210,115	37,979,280
School Aid – Other	151,315	140,000	140,000	140,000	140,000
Assistance and Grants	151,315	140,000	140,000	140,000	140,000
STAR Property Tax Relief	1,607,753	1,575,393	1,546,911	1,519,991	1,446,842
Assistance and Grants	1,607,753	1,575,393	1,546,911	1,519,991	1,446,842
Special Education Categorical Programs	1,408,000	1,507,434	1,597,497	1,694,361	1,794,931
Assistance and Grants	1,408,000	1,507,434	1,597,497	1,694,361	1,794,931
All Other	1,250,492	1,546,318	1,520,011	1,567,001	1,616,458
Assistance and Grants	1,049,057	1,301,977	1,279,424	1,324,431	1,371,267
State Operations	158,610	197,559	192,287	193,570	196,191
Personal Service	106,803	114,343	116,067	119,057	120,568
Non-Personal Service/Indirect Costs	51,807	83,216	76,220	74,513	75,623
General State Charges	42,825	46,782	48,300	49,000	49,000
Functional Total	37,748,068	40,045,257	41,188,176	42,179,624	43,025,669
GENERAL GOVERNMENT					
Budget, Division of the	63,302	52,323	38,407	35,607	35,607
State Operations	62,080	51,023	37,107	34,307	34,307
Personal Service	30,382	31,602	31,602	31,602	31,602
Non-Personal Service/Indirect Costs	31,698	19,421	5,505	2,705	2,705
General State Charges	1,222	1,300	1,300	1,300	1,300
Civil Service, Department of	30,262	34,448	42,529	45,930	46,478
Assistance and Grants	4	300	300	300	300
State Operations	30,258	33,892	41,968	45,364	45,912
Personal Service	23,086	29,588	34,883	35,216	35,220
Non-Personal Service/Indirect Costs	7,172	4,304	7,085	10,148	10,692
General State Charges	0	256	261	266	266
Deferred Compensation Board	708	888	909	926	926
State Operations	446	622	637	649	649
Personal Service	429	438	447	456	456
Non-Personal Service/Indirect Costs	17	184	190	193	193
General State Charges	262	266	272	277	277
Elections, State Board of	22,254	89,269	47,624	68,487	48,382
Assistance and Grants	4,306	62,700	17,700	37,700	17,700
State Operations	17,948	26,569	29,924	30,787	30,682

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

	FY 2024 Actuals	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected
Personal Service	11,068	16,947	19,332	19,520	19,780
Non-Personal Service/Indirect Costs	6,880	9,622	10,592	11,267	10,902
Employee Relations, Office of	7,052	11,909	11,894	12,082	12,082
State Operations	7,052	11,909	11,894	12,082	12,082
Personal Service	6,913	11,487	11,666	11,849	11,849
Non-Personal Service/Indirect Costs	139	422	228	233	233
General State Charges	0	0	0	0	0
Ethics and Lobbying, Independent Commission on	6,184	7,731	7,731	7,731	7,731
State Operations	6,184	7,731	7,731	7,731	7,731
Personal Service	5,054	6,674	6,674	6,674	6,674
Non-Personal Service/Indirect Costs	1,130	1,057	1,057	1,057	1,057
Gaming Commission, New York State	190,496	214,102	210,802	210,702	210,602
Assistance and Grants	126,434	132,600	129,800	129,700	129,600
State Operations	47,546	60,711	60,211	60,211	60,211
Personal Service	32,236	34,861	34,861	34,861	34,861
Non-Personal Service/Indirect Costs	15,310	25,850	25,350	25,350	25,350
General State Charges	16,516	20,791	20,791	20,791	20,791
General Services, Office of	143,563	141,982	136,242	133,451	133,451
Assistance and Grants	18,870	8,935	0	0	0
State Operations	120,969	130,267	133,406	130,558	130,558
Personal Service	49,224	45,540	46,951	47,898	47,898
Non-Personal Service/Indirect Costs	71,745	84,727	86,455	82,660	82,660
General State Charges	3,724	2,780	2,836	2,893	2,893
Information Technology Services, Office of	650,788	736,322	728,426	743,832	744,661
State Operations	650,788	736,322	728,426	743,832	744,661
Personal Service	328,965	366,068	382,729	391,345	392,174
Non-Personal Service/Indirect Costs	321,823	370,254	345,697	352,487	352,487
Inspector General, Office of the	9,165	10,691	10,866	11,027	11,027
State Operations	9,165	10,691	10,866	11,027	11,027
Personal Service	7,663	8,877	8,999	9,123	9,123
Non-Personal Service/Indirect Costs	1,502	1,814	1,867	1,904	1,904
Labor Management Committees	40,646	39,300	40,127	40,972	40,972
State Operations	32,880	33,994	34,715	35,452	35,452
Personal Service	7,257	5,823	5,939	6,058	6,058
Non-Personal Service/Indirect Costs	25,623	28,171	28,776	29,394	29,394
General State Charges	7,766	5,306	5,412	5,520	5,520
Prevention of Domestic Violence, Office for	7,085	12,736	12,606	12,606	12,650
Assistance and Grants	4,618	9,262	9,212	9,212	9,212
State Operations	2,467	3,474	3,394	3,394	3,438
Personal Service	2,169	2,695	2,733	2,733	2,773
Non-Personal Service/Indirect Costs	298	779	661	661	665
Public Employment Relations Board	4,094	5,094	5,168	5,241	5,241
State Operations	4,094	5,094	5,168	5,241	5,241
Personal Service	3,831	4,806	4,873	4,940	4,940
Non-Personal Service/Indirect Costs	263	288	295	301	301
State, Department of	137,495	144,004	109,010	99,010	92,510
Assistance and Grants	51,069	72,837	36,228	26,228	19,728
State Operations	61,788	54,876	56,346	56,346	56,346
Personal Service	44,506	38,287	40,002	40,002	40,002
Non-Personal Service/Indirect Costs	17,282	16,589	16,344	16,344	16,344
General State Charges	24,638	16,291	16,436	16,436	16,436
Tax Appeals, Division of	3,124	3,882	3,882	3,882	3,882
State Operations	3,124	3,882	3,882	3,882	3,882
Personal Service	2,909	3,442	3,442	3,442	3,442
Non-Personal Service/Indirect Costs	215	440	440	440	440
Taxation and Finance, Department of	356,039	373,639	376,836	378,887	378,887
Assistance and Grants	5,339	6,776	6,776	6,776	6,776
State Operations	330,020	344,786	347,983	350,034	350,034
Personal Service	276,002	273,026	275,574	277,356	277,356
Non-Personal Service/Indirect Costs	54,018	71,760	72,409	72,678	72,678
General State Charges	20,680	22,077	22,077	22,077	22,077
Veterans' Services, Department of	17,703	20,908	18,647	18,705	18,364
Assistance and Grants	10,443	11,415	9,895	9,895	9,554
State Operations	7,260	9,488	8,747	8,805	8,805
Personal Service	6,735	7,951	8,005	8,059	8,059
Non-Personal Service/Indirect Costs	525	1,537	742	746	746
General State Charges	0	5	5	5	5
Welfare Inspector General, Office of	699	808	822	836	836

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

	FY 2024 Actuals	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected
State Operations	699	808	822	836	836
Personal Service	696	699	713	727	727
Non-Personal Service/Indirect Costs	3	109	109	109	109
Workers' Compensation Board	210,542	211,793	217,259	222,880	222,880
State Operations	148,600	151,231	154,581	158,006	158,006
Personal Service	92,754	92,026	93,828	95,666	95,666
Non-Personal Service/Indirect Costs	55,846	59,205	60,753	62,340	62,340
General State Charges	61,942	60,562	62,678	64,874	64,874
Functional Total	1,901,201	2,111,829	2,019,787	2,052,794	2,027,169
ELECTED OFFICIALS					
Audit and Control, Department of	185,763	193,950	197,350	200,823	204,486
Assistance and Grants	0	0	0	0	0
State Operations	183,863	191,458	194,770	198,151	201,762
Personal Service	141,011	153,840	156,332	158,873	161,716
Non-Personal Service/Indirect Costs	42,852	37,618	38,438	39,278	40,046
General State Charges	1,900	2,492	2,580	2,672	2,724
Executive Chamber	22,829	22,503	23,303	23,303	23,303
State Operations	22,829	22,503	23,303	23,303	23,303
Personal Service	16,285	17,731	18,531	18,531	18,531
Non-Personal Service/Indirect Costs	6,544	4,772	4,772	4,772	4,772
Judiciary	3,250,628	3,657,880	3,675,801	3,675,801	3,675,801
Assistance and Grants	219,889	277,379	295,300	295,300	295,300
State Operations	2,151,351	2,408,800	2,408,800	2,408,800	2,408,800
Personal Service	1,792,135	1,992,900	1,992,900	1,992,900	1,992,900
Non-Personal Service/Indirect Costs	359,216	415,900	415,900	415,900	415,900
General State Charges	879,388	971,701	971,701	971,701	971,701
Law, Department of	298,947	311,327	294,708	298,168	303,125
Assistance and Grants	33,803	20,000	0	0	0
State Operations	237,571	262,515	265,412	268,371	272,828
Personal Service	173,426	188,178	190,686	193,245	196,499
Non-Personal Service/Indirect Costs	64,145	74,337	74,726	75,126	76,329
General State Charges	27,573	28,812	29,296	29,797	30,297
Legislature	257,098	293,875	293,875	293,875	293,875
State Operations	256,986	293,875	293,875	293,875	293,875
Personal Service	196,616	223,497	223,497	223,497	223,497
Non-Personal Service/Indirect Costs	60,370	70,378	70,378	70,378	70,378
General State Charges	112	0	0	0	0
Lieutenant Governor, Office of the	637	1,246	1,246	1,246	1,246
State Operations	637	1,246	1,246	1,246	1,246
Personal Service	579	1,119	1,119	1,119	1,119
Non-Personal Service/Indirect Costs	58	127	127	127	127
Functional Total	4,015,902	4,480,781	4,486,283	4,493,216	4,501,836
LOCAL GOVERNMENT ASSISTANCE					
Aid and Incentives for Municipalities	722,146	778,852	783,852	740,852	740,852
Assistance and Grants	722,146	778,852	783,852	740,852	740,852
County-Wide Shared Services Initiative	3,708	5,000	15,000	0	0
Assistance and Grants	3,708	5,000	15,000	0	0
Miscellaneous Financial Assistance	23,915	21,339	18,750	18,750	18,750
Assistance and Grants	23,915	21,339	18,750	18,750	18,750
Municipalities with VLT Facilities	28,885	30,119	30,119	30,119	30,119
Assistance and Grants	28,885	30,119	30,119	30,119	30,119
Small Government Assistance	217	218	218	218	218
Assistance and Grants	217	218	218	218	218
Functional Total	778,871	835,528	847,939	789,939	789,939
ALL OTHER CATEGORIES					
General State Charges	8,807,095	8,204,407	8,697,525	9,809,179	10,938,589
General State Charges	8,807,095	8,204,407	8,697,525	9,809,179	10,938,589
Long-Term Debt Service	7,045,352	3,528,788	2,851,966	4,668,586	5,578,999
State Operations	48,761	39,450	41,196	41,196	41,196
Non-Personal Service/Indirect Costs	48,761	39,450	41,196	41,196	41,196
Debt Service	6,996,591	3,489,338	2,810,770	4,627,390	5,537,803
Miscellaneous	(1,247,200)	(544,680)	467,232	1,322,294	2,172,294

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

	<u>FY 2024 Actuals</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Projected</u>	<u>FY 2027 Projected</u>	<u>FY 2028 Projected</u>
Assistance and Grants	(299,627)	(50,960)	131,242	266,242	716,242
State Operations	<u>(948,978)</u>	<u>(495,112)</u>	<u>334,515</u>	<u>1,054,552</u>	<u>1,454,552</u>
Personal Service	2,166	2,401	332,510	952,530	1,352,530
Non-Personal Service/Indirect Costs	(951,144)	(497,513)	2,005	102,022	102,022
General State Charges	1,405	1,392	1,475	1,500	1,500
Functional Total	<u>14,605,247</u>	<u>11,188,515</u>	<u>12,016,723</u>	<u>15,800,059</u>	<u>18,689,882</u>
TOTAL STATE OPERATING FUNDS SPENDING	<u>128,472,687</u>	<u>134,056,022</u>	<u>139,774,403</u>	<u>148,798,073</u>	<u>155,077,288</u>

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

	FY 2024 Actuals	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT					
Agriculture and Markets, Department of	92,707	104,183	94,730	97,500	96,030
Alcoholic Beverage Control, Division of	68,681	80,309	99,578	145,811	147,136
Economic Development, Department of	67,562	69,433	64,124	64,124	64,124
Empire State Development Corporation	113,037	172,644	163,195	164,860	164,860
Financial Services, Department of	413,032	436,765	431,515	431,515	431,515
Olympic Regional Development Authority	15,644	11,554	11,554	11,554	11,554
Public Service Department	237,626	170,253	396,435	1,150,094	1,159,313
Functional Total	1,008,289	1,045,141	1,261,131	2,065,458	2,074,532
PARKS AND THE ENVIRONMENT					
Adirondack Park Agency	5,454	5,988	6,086	6,187	6,187
Environmental Conservation, Department of	299,718	345,757	341,469	338,009	340,909
Parks, Recreation and Historic Preservation, Office of	240,635	260,663	263,548	264,589	264,594
Functional Total	545,807	612,408	611,103	608,785	611,690
TRANSPORTATION					
Motor Vehicles, Department of	86,124	90,693	93,193	93,193	93,654
Transportation, Department of	5,624,522	5,508,660	5,703,920	5,712,344	5,725,422
Waterfront Commission	2,542	4,715	4,799	4,836	4,978
Functional Total	5,713,188	5,604,068	5,801,912	5,810,373	5,824,054
HEALTH					
Aging, Office for the	178,128	211,195	192,252	192,762	203,931
Health, Department of	30,798,212	34,448,101	38,161,090	40,970,990	42,617,799
<i>Medical Assistance</i>	26,924,453	30,103,953	33,942,499	36,723,292	38,602,726
<i>Essential Plan</i>	87,193	0	0	0	0
<i>Medicaid Administration</i>	1,177,265	1,205,057	1,116,904	1,111,689	839,870
<i>Public Health</i>	2,609,301	3,139,091	3,101,687	3,136,009	3,175,203
Medicaid Inspector General, Office of the	19,145	19,222	19,293	19,293	19,293
Functional Total	30,995,485	34,678,518	38,372,635	41,183,045	42,841,023
SOCIAL WELFARE					
Children and Family Services, Office of	2,307,371	3,005,107	3,281,954	3,439,198	3,464,498
<i>OCFS</i>	2,248,358	2,934,071	3,203,024	3,360,268	3,385,568
<i>OCFS - Other</i>	59,013	71,036	78,930	78,930	78,930
Housing and Community Renewal, Division of	99,662	146,072	180,202	166,801	155,221
Human Rights, Division of	16,289	18,829	20,653	20,653	20,653
Labor, Department of	109,758	140,422	141,975	141,996	141,996
National and Community Service	311	843	869	894	917
Temporary and Disability Assistance, Office of	2,519,488	3,802,931	2,859,890	2,108,592	2,184,188
<i>Welfare Assistance</i>	1,219,967	1,342,787	1,367,447	1,391,732	1,409,821
<i>All Other</i>	1,299,521	2,460,144	1,492,443	716,860	774,367
Functional Total	5,052,879	7,114,204	6,485,543	5,878,134	5,967,473
MENTAL HYGIENE					
Addiction Services and Supports, Office of	642,319	797,551	772,307	809,454	799,074
<i>OASAS</i>	526,410	657,986	669,445	700,884	691,228
<i>OASAS - Other</i>	115,909	139,565	102,862	108,570	107,846
Justice Center	36,942	36,383	41,555	43,735	42,665
Mental Health, Office of	3,623,474	4,271,373	4,697,693	5,196,145	5,140,833
<i>OMH</i>	1,876,866	2,243,458	2,608,471	3,000,853	2,960,177
<i>OMH - Other</i>	1,746,608	2,027,915	2,089,222	2,195,292	2,180,656
People with Developmental Disabilities, Office for	6,163,156	4,401,919	4,168,258	4,450,089	4,818,603
<i>OPWDD</i>	565,779	478,117	488,832	500,799	513,065
<i>OPWDD - Other</i>	5,597,377	3,923,802	3,679,426	3,949,290	4,305,538
Functional Total	10,465,891	9,507,226	9,679,813	10,499,423	10,801,175
PUBLIC PROTECTION/CRIMINAL JUSTICE					
Correction, Commission of	3,830	3,567	3,659	3,751	3,695
Corrections and Community Supervision, Department of	2,687,335	2,821,265	2,747,924	2,749,005	2,803,203
<i>DOCCS</i>	2,685,586	2,815,865	2,742,524	2,743,605	2,797,803
<i>DOCCS - Other</i>	1,749	5,400	5,400	5,400	5,400

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

	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	Actuals	Projected	Projected	Projected	Projected
Criminal Justice Services, Division of	355,267	492,982	476,035	514,331	516,873
Homeland Security and Emergency Services, Division of	107,219	189,403	179,075	186,834	189,317
Indigent Legal Services, Office of	313,243	325,675	311,817	308,627	308,775
Judicial Conduct, Commission on	7,561	8,716	8,716	8,716	8,716
Judicial Nomination, Commission on	10	30	30	30	30
Judicial Screening Committees, New York State	15	38	38	38	38
Military and Naval Affairs, Division of	239,628	302,215	90,630	89,310	91,046
Prosecutorial Conduct, Commission on	0	750	1,750	1,750	1,750
State Police, Division of	878,934	944,270	1,013,508	1,032,199	1,051,315
Statewide Financial System	33,581	32,182	32,919	33,677	33,677
Victim Services, Office of	30,808	126,720	162,392	162,392	162,558
Functional Total	4,657,431	5,247,813	5,028,493	5,090,660	5,170,993
HIGHER EDUCATION					
City University of New York	2,005,522	2,121,606	2,165,837	2,199,078	2,233,642
Higher Education Services Corporation, New York State	598,437	723,846	750,082	749,973	765,595
State University of New York	8,380,467	8,739,282	9,058,946	9,397,512	9,752,616
Functional Total	10,984,426	11,584,734	11,974,865	12,346,563	12,751,853
EDUCATION					
Arts, Council on the	98,449	94,437	48,046	48,156	48,158
Education, Department of	37,649,619	39,950,820	41,140,130	42,131,468	42,977,511
<i>School Aid</i>	33,232,059	35,181,675	36,335,711	37,210,115	37,979,280
<i>School Aid – Other</i>	151,315	140,000	140,000	140,000	140,000
<i>STAR Property Tax Relief</i>	1,607,753	1,575,393	1,546,911	1,519,991	1,446,842
<i>Special Education Categorical Programs</i>	1,408,000	1,507,434	1,597,497	1,694,361	1,794,931
<i>All Other</i>	1,250,492	1,546,318	1,520,011	1,567,001	1,616,458
Functional Total	37,748,068	40,045,257	41,188,176	42,179,624	43,025,669
GENERAL GOVERNMENT					
Budget, Division of the	63,302	52,323	38,407	35,607	35,607
Civil Service, Department of	30,262	34,448	42,529	45,930	46,478
Deferred Compensation Board	708	888	909	926	926
Elections, State Board of	22,254	89,269	47,624	68,487	48,382
Employee Relations, Office of	7,052	11,909	11,894	12,082	12,082
Ethics and Lobbying, Independent Commission on	6,184	7,731	7,731	7,731	7,731
Gaming Commission, New York State	190,496	214,102	210,802	210,702	210,602
General Services, Office of	143,563	141,982	136,242	133,451	133,451
Information Technology Services, Office of	650,788	736,322	728,426	743,832	744,661
Inspector General, Office of the	9,165	10,691	10,866	11,027	11,027
Labor Management Committees	40,646	39,300	40,127	40,972	40,972
Prevention of Domestic Violence, Office for	7,085	12,736	12,606	12,606	12,650
Public Employment Relations Board	4,094	5,094	5,168	5,241	5,241
State, Department of	137,495	144,004	109,010	99,010	92,510
Tax Appeals, Division of	3,124	3,882	3,882	3,882	3,882
Taxation and Finance, Department of	356,039	373,639	376,836	378,887	378,887
Veterans' Services, Department of	17,703	20,908	18,647	18,705	18,364
Welfare Inspector General, Office of	699	808	822	836	836
Workers' Compensation Board	210,542	211,793	217,259	222,880	222,880
Functional Total	1,901,201	2,111,829	2,019,787	2,052,794	2,027,169
ELECTED OFFICIALS					
Audit and Control, Department of	185,763	193,950	197,350	200,823	204,486
Executive Chamber	22,829	22,503	23,303	23,303	23,303
Judiciary	3,250,628	3,657,880	3,675,801	3,675,801	3,675,801
Law, Department of	298,947	311,327	294,708	298,168	303,125
Legislature	257,098	293,875	293,875	293,875	293,875
Lieutenant Governor, Office of the	637	1,246	1,246	1,246	1,246
Functional Total	4,015,902	4,480,781	4,486,283	4,493,216	4,501,836
LOCAL GOVERNMENT ASSISTANCE					
Aid and Incentives for Municipalities	722,146	778,852	783,852	740,852	740,852
County-Wide Shared Services Initiative	3,708	5,000	15,000	0	0
Miscellaneous Financial Assistance	23,915	21,339	18,750	18,750	18,750
Municipalities with VLT Facilities	28,885	30,119	30,119	30,119	30,119
Small Government Assistance	217	218	218	218	218
Functional Total	778,871	835,528	847,939	789,939	789,939
ALL OTHER CATEGORIES					
General State Charges	8,807,096	8,204,407	8,697,525	9,809,179	10,938,589
Long-Term Debt Service	7,045,352	3,528,788	2,851,966	4,668,586	5,578,999
Miscellaneous	(1,247,200)	(544,680)	467,232	1,322,294	2,172,294
Functional Total	14,605,248	11,188,515	12,016,723	15,800,059	18,689,882
TOTAL STATE OPERATING FUNDS SPENDING	128,472,686	134,056,022	139,774,403	148,798,073	155,077,288

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

	FY 2024 Actuals	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT					
Agriculture and Markets, Department of	45,808	52,669	42,250	44,750	43,250
Alcoholic Beverage Control, Division of	10,000	4,956	27,471	72,524	72,524
Economic Development, Department of	44,069	50,353	45,044	45,044	45,044
Empire State Development Corporation	112,911	172,644	163,195	164,860	164,860
Financial Services, Department of	69,416	101,522	96,272	96,272	96,272
Public Service Department	148,931	53,979	30,133	30,133	35,133
Functional Total	431,135	436,123	404,365	453,583	457,083
PARKS AND THE ENVIRONMENT					
Environmental Conservation, Department of	1,226	5,568	2,128	2,128	2,128
Parks, Recreation and Historic Preservation, Office of	7,044	8,750	6,750	6,750	6,750
Functional Total	8,270	14,318	8,878	8,878	8,878
TRANSPORTATION					
Motor Vehicles, Department of	1,250	0	0	0	0
Transportation, Department of	5,236,231	5,143,921	5,328,636	5,326,213	5,327,805
Functional Total	5,237,481	5,143,921	5,328,636	5,326,213	5,327,805
HEALTH					
Aging, Office for the	173,444	206,861	187,916	188,426	199,595
Health, Department of	29,756,062	33,594,996	37,199,052	40,018,608	41,667,977
<i>Medical Assistance</i>	26,924,453	30,103,953	33,942,499	36,723,292	38,602,726
<i>Medicaid Administration</i>	879,892	792,231	758,231	758,231	483,231
<i>Public Health</i>	1,951,717	2,698,812	2,498,322	2,537,085	2,582,020
Functional Total	29,929,506	33,801,857	37,386,968	40,207,034	41,867,572
SOCIAL WELFARE					
Children and Family Services, Office of	2,086,337	2,696,461	2,937,034	3,079,271	3,091,930
<i>OCFS</i>	2,027,324	2,625,425	2,858,104	3,000,341	3,013,000
<i>OCFS - Other</i>	59,013	71,036	78,930	78,930	78,930
Housing and Community Renewal, Division of	26,630	53,740	76,928	70,406	56,928
Human Rights, Division of	0	0	500	500	500
Labor, Department of	30,555	50,635	53,650	53,650	53,650
National and Community Service	0	488	511	533	556
Temporary and Disability Assistance, Office of	2,313,130	3,670,523	2,718,393	1,967,028	2,042,624
<i>Welfare Assistance</i>	1,219,967	1,342,787	1,367,447	1,391,732	1,409,821
<i>All Other</i>	1,093,163	2,327,736	1,350,946	575,296	632,803
Functional Total	4,456,652	6,471,847	5,787,016	5,171,388	5,246,188
MENTAL HYGIENE					
Addiction Services and Supports, Office of	535,729	672,956	642,210	672,849	666,134
<i>OASAS</i>	484,871	603,675	612,775	641,865	633,563
<i>OASAS - Other</i>	50,858	69,281	29,435	30,984	32,571
Justice Center	544	806	649	649	649
Mental Health, Office of	1,767,052	2,244,623	2,516,071	2,876,865	2,862,426
<i>OMH</i>	1,368,988	1,647,894	2,006,411	2,357,101	2,332,305
<i>OMH - Other</i>	398,064	596,729	509,660	519,764	530,121
People with Developmental Disabilities, Office for	4,509,629	2,691,933	2,324,758	2,543,365	2,943,348
<i>OPWDD</i>	539,560	477,915	488,630	500,597	512,863
<i>OPWDD - Other</i>	3,970,069	2,214,018	1,836,128	2,042,768	2,430,485
Functional Total	6,812,954	5,610,318	5,483,688	6,093,728	6,472,557
PUBLIC PROTECTION/CRIMINAL JUSTICE					
Corrections and Community Supervision, Department of	8,449	15,106	15,106	15,106	15,106
<i>DOCCS</i>	6,700	9,706	9,706	9,706	9,706
<i>DOCCS - Other</i>	1,749	5,400	5,400	5,400	5,400
Criminal Justice Services, Division of	306,298	442,912	425,154	462,654	462,654
Homeland Security and Emergency Services, Division of	60,959	125,433	106,707	110,016	110,211
Indigent Legal Services, Office of	305,349	317,629	303,630	300,296	300,296
Military and Naval Affairs, Division of	2,558	1,753	1,777	1,801	1,821
Victim Services, Office of	23,414	111,458	147,058	147,058	147,058
Functional Total	707,027	1,014,291	999,432	1,036,931	1,037,146
HIGHER EDUCATION					
City University of New York	2,005,307	2,121,356	2,165,837	2,199,078	2,233,642
Higher Education Services Corporation, New York State	578,640	691,748	706,690	721,570	737,333
State University of New York	538,252	587,371	556,400	556,400	556,400
Functional Total	3,122,199	3,400,475	3,428,927	3,477,048	3,527,375
EDUCATION					
Arts, Council on the	94,118	89,013	42,533	42,533	42,533
Education, Department of	37,448,184	39,706,479	40,899,543	41,888,898	42,732,320

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

	<u>FY 2024 Actuals</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Projected</u>	<u>FY 2027 Projected</u>	<u>FY 2028 Projected</u>
<i>School Aid</i>	33,232,059	35,181,675	36,335,711	37,210,115	37,979,280
<i>School Aid – Other</i>	151,315	140,000	140,000	140,000	140,000
<i>STAR Property Tax Relief</i>	1,607,753	1,575,393	1,546,911	1,519,991	1,446,842
<i>Special Education Categorical Programs</i>	1,408,000	1,507,434	1,597,497	1,694,361	1,794,931
<i>All Other</i>	1,049,057	1,301,977	1,279,424	1,324,431	1,371,267
Functional Total	<u>37,542,302</u>	<u>39,795,492</u>	<u>40,942,076</u>	<u>41,931,431</u>	<u>42,774,853</u>
GENERAL GOVERNMENT					
Civil Service, Department of	4	300	300	300	300
Elections, State Board of	4,306	62,700	17,700	37,700	17,700
Gaming Commission, New York State	126,434	132,600	129,800	129,700	129,600
General Services, Office of	18,870	8,935	0	0	0
Prevention of Domestic Violence, Office for	4,618	9,262	9,212	9,212	9,212
State, Department of	51,069	72,837	36,228	26,228	19,728
Taxation and Finance, Department of	5,339	6,776	6,776	6,776	6,776
Veterans' Services, Department of	10,443	11,415	9,895	9,895	9,554
Functional Total	<u>221,083</u>	<u>304,825</u>	<u>209,911</u>	<u>219,811</u>	<u>192,870</u>
ELECTED OFFICIALS					
Audit and Control, Department of	0	0	0	0	0
Judiciary	219,889	277,379	295,300	295,300	295,300
Law, Department of	33,803	20,000	0	0	0
Functional Total	<u>253,692</u>	<u>297,379</u>	<u>295,300</u>	<u>295,300</u>	<u>295,300</u>
LOCAL GOVERNMENT ASSISTANCE					
Aid and Incentives for Municipalities	722,146	778,852	783,852	740,852	740,852
County-Wide Shared Services Initiative	3,708	5,000	15,000	0	0
Miscellaneous Financial Assistance	23,915	21,339	18,750	18,750	18,750
Municipalities with VLT Facilities	28,885	30,119	30,119	30,119	30,119
Small Government Assistance	217	218	218	218	218
Functional Total	<u>778,871</u>	<u>835,528</u>	<u>847,939</u>	<u>789,939</u>	<u>789,939</u>
ALL OTHER CATEGORIES					
Miscellaneous	(299,627)	(50,960)	131,242	266,242	716,242
Functional Total	<u>(299,627)</u>	<u>(50,960)</u>	<u>131,242</u>	<u>266,242</u>	<u>716,242</u>
TOTAL ASSISTANCE AND GRANTS SPENDING	<u>89,201,545</u>	<u>97,075,414</u>	<u>101,254,378</u>	<u>105,277,526</u>	<u>108,713,808</u>

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

	FY 2024 Actuals	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT					
Agriculture and Markets, Department of	45,731	49,218	50,184	50,454	50,484
Alcoholic Beverage Control, Division of	48,997	60,876	58,230	59,410	60,519
Economic Development, Department of	23,493	19,052	19,052	19,052	19,052
Empire State Development Corporation	126	0	0	0	0
Financial Services, Department of	229,769	218,440	218,440	218,440	218,440
Olympic Regional Development Authority	14,157	10,054	10,054	10,054	10,054
Public Service Department	55,865	76,019	325,776	1,077,468	1,079,140
Functional Total	418,138	433,659	681,736	1,434,878	1,437,689
PARKS AND THE ENVIRONMENT					
Adirondack Park Agency	5,454	5,988	6,086	6,187	6,187
Environmental Conservation, Department of	252,852	293,217	292,369	288,909	291,809
Parks, Recreation and Historic Preservation, Office of	228,603	246,367	251,238	252,279	252,284
Functional Total	486,909	545,572	549,693	547,375	550,280
TRANSPORTATION					
Motor Vehicles, Department of	62,278	63,796	66,296	66,296	66,757
Transportation, Department of	386,142	362,507	372,936	383,661	394,724
Waterfront Commission	2,500	4,715	4,799	4,836	4,978
Functional Total	450,920	431,018	444,031	454,793	466,459
HEALTH					
Aging, Office for the	4,684	4,334	4,336	4,336	4,336
Health, Department of	1,000,137	798,297	906,803	896,784	894,020
<i>Essential Plan</i>	87,193	0	0	0	0
<i>Medicaid Administration</i>	293,440	407,825	353,672	348,457	351,638
<i>Public Health</i>	619,504	390,472	553,131	548,327	542,382
Medicaid Inspector General, Office of the	19,145	19,222	19,293	19,293	19,293
Functional Total	1,023,966	821,853	930,432	920,413	917,649
SOCIAL WELFARE					
Children and Family Services, Office of	219,165	306,144	342,320	357,226	369,781
<i>OCFS</i>	219,165	306,144	342,320	357,226	369,781
Housing and Community Renewal, Division of	52,704	64,439	73,093	66,442	68,340
Human Rights, Division of	16,289	18,829	20,153	20,153	20,153
Labor, Department of	55,446	61,901	61,926	61,938	61,938
National and Community Service	311	355	358	361	361
Temporary and Disability Assistance, Office of	206,344	132,280	141,369	141,436	141,436
<i>All Other</i>	206,344	132,280	141,369	141,436	141,436
Functional Total	550,259	583,948	639,219	647,556	662,009
MENTAL HYGIENE					
Addiction Services and Supports, Office of	106,558	123,201	128,680	135,163	131,485
<i>OASAS</i>	41,507	52,917	55,253	57,577	56,210
<i>OASAS - Other</i>	65,051	70,284	73,427	77,586	75,275
Justice Center	36,398	35,577	40,906	43,086	42,016
Mental Health, Office of	1,856,422	2,026,362	2,181,229	2,318,882	2,278,009
<i>OMH</i>	507,878	595,176	601,667	643,354	627,474
<i>OMH - Other</i>	1,348,544	1,431,186	1,579,562	1,675,528	1,650,535
People with Developmental Disabilities, Office for	1,653,527	1,709,986	1,843,500	1,906,724	1,875,255
<i>OPWDD</i>	26,219	202	202	202	202
<i>OPWDD - Other</i>	1,627,308	1,709,784	1,843,298	1,906,522	1,875,053
Functional Total	3,652,905	3,895,126	4,194,315	4,403,855	4,326,765
PUBLIC PROTECTION/CRIMINAL JUSTICE					
Correction, Commission of	3,830	3,567	3,659	3,751	3,695
Corrections and Community Supervision, Department of	2,678,553	2,805,522	2,732,179	2,733,257	2,787,455
<i>DOCCS</i>	2,678,553	2,805,522	2,732,179	2,733,257	2,787,455
Criminal Justice Services, Division of	48,969	50,070	50,881	51,677	54,219
Homeland Security and Emergency Services, Division of	45,629	63,094	71,489	75,936	78,206
Indigent Legal Services, Office of	5,003	5,210	5,303	5,398	5,496
Judicial Conduct, Commission on	7,561	8,716	8,716	8,716	8,716
Judicial Nomination, Commission on	10	30	30	30	30
Judicial Screening Committees, New York State	15	38	38	38	38
Military and Naval Affairs, Division of	237,070	300,452	88,843	87,499	89,215
Prosecutorial Conduct, Commission on	0	750	1,750	1,750	1,750
State Police, Division of	853,098	914,747	983,985	1,002,676	1,021,792
Statewide Financial System	33,581	32,182	32,919	33,677	33,677
Victim Services, Office of	5,200	12,889	12,961	12,961	13,093
Functional Total	3,918,519	4,197,267	3,992,753	4,017,366	4,097,382
HIGHER EDUCATION					

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

	<u>FY 2024 Actuals</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Projected</u>	<u>FY 2027 Projected</u>	<u>FY 2028 Projected</u>
City University of New York	215	250	0	0	0
Higher Education Services Corporation, New York State	15,350	25,779	43,392	28,403	28,262
State University of New York	7,402,063	7,560,545	7,892,904	8,212,651	8,548,796
Functional Total	<u>7,417,628</u>	<u>7,586,574</u>	<u>7,936,296</u>	<u>8,241,054</u>	<u>8,577,058</u>
EDUCATION					
Arts, Council on the	4,331	5,424	5,513	5,623	5,625
Education, Department of	158,610	197,559	192,287	193,570	196,191
<i>All Other</i>	158,610	197,559	192,287	193,570	196,191
Functional Total	<u>162,941</u>	<u>202,983</u>	<u>197,800</u>	<u>199,193</u>	<u>201,816</u>
GENERAL GOVERNMENT					
Budget, Division of the	62,080	51,023	37,107	34,307	34,307
Civil Service, Department of	30,258	33,892	41,968	45,364	45,912
Deferred Compensation Board	446	622	637	649	649
Elections, State Board of	17,948	26,569	29,924	30,787	30,682
Employee Relations, Office of	7,052	11,909	11,894	12,082	12,082
Ethics and Lobbying, Independent Commission on	6,184	7,731	7,731	7,731	7,731
Gaming Commission, New York State	47,546	60,711	60,211	60,211	60,211
General Services, Office of	120,969	130,267	133,406	130,558	130,558
Information Technology Services, Office of	650,788	736,322	728,426	743,832	744,661
Inspector General, Office of the	9,165	10,691	10,866	11,027	11,027
Labor Management Committees	32,880	33,994	34,715	35,452	35,452
Prevention of Domestic Violence, Office for	2,467	3,474	3,394	3,394	3,438
Public Employment Relations Board	4,094	5,094	5,168	5,241	5,241
State, Department of	61,788	54,876	56,346	56,346	56,346
Tax Appeals, Division of	3,124	3,882	3,882	3,882	3,882
Taxation and Finance, Department of	330,020	344,786	347,983	350,034	350,034
Veterans' Services, Department of	7,260	9,488	8,747	8,805	8,805
Welfare Inspector General, Office of	699	808	822	836	836
Workers' Compensation Board	148,600	151,231	154,581	158,006	158,006
Functional Total	<u>1,543,368</u>	<u>1,677,370</u>	<u>1,677,808</u>	<u>1,698,544</u>	<u>1,699,860</u>
ELECTED OFFICIALS					
Audit and Control, Department of	183,863	191,458	194,770	198,151	201,762
Executive Chamber	22,829	22,503	23,303	23,303	23,303
Judiciary	2,151,351	2,408,800	2,408,800	2,408,800	2,408,800
Law, Department of	237,571	262,515	265,412	268,371	272,828
Legislature	256,986	293,875	293,875	293,875	293,875
Lieutenant Governor, Office of the	637	1,246	1,246	1,246	1,246
Functional Total	<u>2,853,237</u>	<u>3,180,397</u>	<u>3,187,406</u>	<u>3,193,746</u>	<u>3,201,814</u>
ALL OTHER CATEGORIES					
Long-Term Debt Service	48,761	39,450	41,196	41,196	41,196
Miscellaneous	(948,978)	(495,112)	334,515	1,054,552	1,454,552
Functional Total	<u>(900,217)</u>	<u>(455,662)</u>	<u>375,711</u>	<u>1,095,748</u>	<u>1,495,748</u>
TOTAL STATE OPERATIONS SPENDING	<u><u>21,578,573</u></u>	<u><u>23,100,105</u></u>	<u><u>24,807,200</u></u>	<u><u>26,854,521</u></u>	<u><u>27,634,529</u></u>

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

	FY 2024 Actuals	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT					
Agriculture and Markets, Department of	38,265	42,240	42,938	43,132	43,153
Alcoholic Beverage Control, Division of	24,343	34,416	34,529	35,132	35,748
Economic Development, Department of	14,060	14,769	14,769	14,769	14,769
Financial Services, Department of	176,282	163,054	163,054	163,054	163,054
Olympic Regional Development Authority	8,829	3,838	3,838	3,838	3,838
Public Service Department	48,365	61,174	62,127	63,098	64,601
Functional Total	310,144	319,491	321,255	323,023	325,163
PARKS AND THE ENVIRONMENT					
Adirondack Park Agency	4,418	4,925	5,016	5,110	5,110
Environmental Conservation, Department of	211,407	244,606	246,926	241,966	242,366
Parks, Recreation and Historic Preservation, Office of	176,173	200,264	204,766	205,439	205,439
Functional Total	391,998	449,795	456,708	452,515	452,915
TRANSPORTATION					
Motor Vehicles, Department of	44,372	49,783	49,783	49,783	50,107
Transportation, Department of	206,211	183,440	188,953	194,633	200,507
Waterfront Commission	2,300	3,890	3,959	3,979	4,104
Functional Total	252,883	237,113	242,695	248,395	254,718
HEALTH					
Aging, Office for the	4,552	4,196	4,196	4,196	4,196
Health, Department of	317,957	342,368	357,226	360,386	361,780
<i>Essential Plan</i>	3,677	0	0	0	0
<i>Medicaid Administration</i>	54,794	55,950	56,520	56,587	56,827
<i>Public Health</i>	259,486	286,418	300,706	303,799	304,953
Medicaid Inspector General, Office of the	16,667	16,673	16,673	16,673	16,673
Functional Total	339,176	363,237	378,095	381,255	382,649
SOCIAL WELFARE					
Children and Family Services, Office of	151,502	215,501	243,558	256,528	265,529
<i>OCFS</i>	151,502	215,501	243,558	256,528	265,529
Housing and Community Renewal, Division of	41,125	48,683	53,100	53,100	53,100
Human Rights, Division of	14,662	15,215	15,839	15,839	15,839
Labor, Department of	35,826	38,251	39,621	39,633	39,633
National and Community Service	279	346	349	352	352
Temporary and Disability Assistance, Office of	66,392	70,269	72,339	72,412	72,412
<i>All Other</i>	66,392	70,269	72,339	72,412	72,412
Functional Total	309,786	388,265	424,806	437,864	446,865
MENTAL HYGIENE					
Addiction Services and Supports, Office of	72,527	85,328	90,770	96,892	92,579
<i>OASAS</i>	24,947	31,853	34,065	36,237	34,670
<i>OASAS - Other</i>	47,580	53,475	56,705	60,655	57,909
Justice Center	28,246	27,195	32,025	33,977	32,675
Mental Health, Office of	1,389,863	1,476,788	1,581,281	1,693,486	1,646,725
<i>OMH</i>	385,317	446,722	476,094	511,719	497,098
<i>OMH - Other</i>	1,004,546	1,030,066	1,105,187	1,181,767	1,149,627
People with Developmental Disabilities, Office for	1,454,550	1,481,035	1,578,487	1,645,695	1,608,210
<i>OPWDD</i>	418	0	0	0	0
<i>OPWDD - Other</i>	1,454,132	1,481,035	1,578,487	1,645,695	1,608,210
Functional Total	2,945,186	3,070,346	3,282,563	3,470,050	3,380,189
PUBLIC PROTECTION/CRIMINAL JUSTICE					
Correction, Commission of	3,649	3,298	3,384	3,470	3,416
Corrections and Community Supervision, Department of	2,161,546	2,344,084	2,278,659	2,279,737	2,323,935
<i>DOCCS</i>	2,161,546	2,344,084	2,278,659	2,279,737	2,323,935
Criminal Justice Services, Division of	35,009	39,678	40,293	40,890	42,339
Homeland Security and Emergency Services, Division of	29,933	41,740	47,125	49,620	51,145
Indigent Legal Services, Office of	4,397	4,310	4,386	4,463	4,543
Judicial Conduct, Commission on	5,644	6,516	6,516	6,516	6,516
Military and Naval Affairs, Division of	188,584	225,120	71,453	71,794	73,230
Prosecutorial Conduct, Commission on	0	350	1,350	1,350	1,350
State Police, Division of	746,446	817,334	885,174	902,435	920,294
Statewide Financial System	13,086	12,806	13,068	13,336	13,336
Victim Services, Office of	4,020	4,784	4,847	4,847	4,924
Functional Total	3,192,314	3,500,020	3,356,255	3,378,458	3,445,028
HIGHER EDUCATION					
Higher Education Services Corporation, New York State	7,906	10,870	11,275	11,650	12,009
State University of New York	4,636,156	4,741,894	4,943,769	5,132,372	5,330,618
Functional Total	4,644,062	4,752,764	4,955,044	5,144,022	5,342,627

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

	<u>FY 2024 Actuals</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Projected</u>	<u>FY 2027 Projected</u>	<u>FY 2028 Projected</u>
EDUCATION					
Arts, Council on the	2,848	2,995	3,046	3,107	3,108
Education, Department of	<u>106,803</u>	<u>114,343</u>	<u>116,067</u>	<u>119,057</u>	<u>120,568</u>
<i>All Other</i>	<u>106,803</u>	<u>114,343</u>	<u>116,067</u>	<u>119,057</u>	<u>120,568</u>
Functional Total	<u>109,651</u>	<u>117,338</u>	<u>119,113</u>	<u>122,164</u>	<u>123,676</u>
GENERAL GOVERNMENT					
Budget, Division of the	30,382	31,602	31,602	31,602	31,602
Civil Service, Department of	23,086	29,588	34,883	35,216	35,220
Deferred Compensation Board	429	438	447	456	456
Elections, State Board of	11,068	16,947	19,332	19,520	19,780
Employee Relations, Office of	6,913	11,487	11,666	11,849	11,849
Ethics and Lobbying, Independent Commission on	5,054	6,674	6,674	6,674	6,674
Gaming Commission, New York State	32,236	34,861	34,861	34,861	34,861
General Services, Office of	49,224	45,540	46,951	47,898	47,898
Information Technology Services, Office of	328,965	366,068	382,729	391,345	392,174
Inspector General, Office of the	7,663	8,877	8,999	9,123	9,123
Labor Management Committees	7,257	5,823	5,939	6,058	6,058
Prevention of Domestic Violence, Office for	2,169	2,695	2,733	2,733	2,773
Public Employment Relations Board	3,831	4,806	4,873	4,940	4,940
State, Department of	44,506	38,287	40,002	40,002	40,002
Tax Appeals, Division of	2,909	3,442	3,442	3,442	3,442
Taxation and Finance, Department of	276,002	273,026	275,574	277,356	277,356
Veterans' Services, Department of	6,735	7,951	8,005	8,059	8,059
Welfare Inspector General, Office of	696	699	713	727	727
Workers' Compensation Board	<u>92,754</u>	<u>92,026</u>	<u>93,828</u>	<u>95,666</u>	<u>95,666</u>
Functional Total	<u>931,879</u>	<u>980,837</u>	<u>1,013,253</u>	<u>1,027,527</u>	<u>1,028,660</u>
ELECTED OFFICIALS					
Audit and Control, Department of	141,011	153,840	156,332	158,873	161,716
Executive Chamber	16,285	17,731	18,531	18,531	18,531
Judiciary	1,792,136	1,992,900	1,992,900	1,992,900	1,992,900
Law, Department of	173,426	188,178	190,686	193,245	196,499
Legislature	196,616	223,497	223,497	223,497	223,497
Lieutenant Governor, Office of the	579	1,119	1,119	1,119	1,119
Functional Total	<u>2,320,053</u>	<u>2,577,265</u>	<u>2,583,065</u>	<u>2,588,165</u>	<u>2,594,262</u>
ALL OTHER CATEGORIES					
Miscellaneous	<u>2,166</u>	<u>2,401</u>	<u>332,510</u>	<u>952,530</u>	<u>1,352,530</u>
Functional Total	<u>2,166</u>	<u>2,401</u>	<u>332,510</u>	<u>952,530</u>	<u>1,352,530</u>
TOTAL PERSONAL SERVICE SPENDING	<u>15,749,298</u>	<u>16,758,872</u>	<u>17,465,362</u>	<u>18,525,968</u>	<u>19,129,282</u>

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

	FY 2024 Actuals	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT					
Agriculture and Markets, Department of	7,466	6,978	7,246	7,322	7,331
Alcoholic Beverage Control, Division of	24,654	26,460	23,701	24,278	24,771
Economic Development, Department of	9,433	4,283	4,283	4,283	4,283
Empire State Development Corporation	126	0	0	0	0
Financial Services, Department of	53,487	55,386	55,386	55,386	55,386
Olympic Regional Development Authority	5,328	6,216	6,216	6,216	6,216
Public Service Department	7,500	14,845	263,649	1,014,370	1,014,539
Functional Total	107,994	114,168	360,481	1,111,855	1,112,526
PARKS AND THE ENVIRONMENT					
Adirondack Park Agency	1,036	1,063	1,070	1,077	1,077
Environmental Conservation, Department of	41,445	48,611	45,443	46,943	49,443
Parks, Recreation and Historic Preservation, Office of	52,430	46,103	46,472	46,840	46,845
Functional Total	94,911	95,777	92,985	94,860	97,365
TRANSPORTATION					
Motor Vehicles, Department of	17,906	14,013	16,513	16,513	16,650
Transportation, Department of	179,931	179,067	183,983	189,028	194,217
Waterfront Commission	200	825	840	857	874
Functional Total	198,037	193,905	201,336	206,398	211,741
HEALTH					
Aging, Office for the	132	138	140	140	140
Health, Department of	682,180	455,929	549,577	536,398	532,240
<i>Essential Plan</i>	83,516	0	0	0	0
<i>Medicaid Administration</i>	238,646	351,875	297,152	291,870	294,811
<i>Public Health</i>	360,018	104,054	252,425	244,528	237,429
Medicaid Inspector General, Office of the	2,478	2,549	2,620	2,620	2,620
Functional Total	684,790	458,616	552,337	539,158	535,000
SOCIAL WELFARE					
Children and Family Services, Office of	67,663	90,643	98,762	100,698	104,252
<i>OCFS</i>	67,663	90,643	98,762	100,698	104,252
Housing and Community Renewal, Division of	11,579	15,756	19,993	13,342	15,240
Human Rights, Division of	1,627	3,614	4,314	4,314	4,314
Labor, Department of	19,620	23,650	22,305	22,305	22,305
National and Community Service	32	9	9	9	9
Temporary and Disability Assistance, Office of	139,952	62,011	69,030	69,024	69,024
<i>All Other</i>	139,952	62,011	69,030	69,024	69,024
Functional Total	240,473	195,683	214,413	209,692	215,144
MENTAL HYGIENE					
Addiction Services and Supports, Office of	34,031	37,873	37,910	38,271	38,906
<i>OASAS</i>	16,560	21,064	21,188	21,340	21,540
<i>OASAS - Other</i>	17,471	16,809	16,722	16,931	17,366
Justice Center	8,152	8,382	8,881	9,109	9,341
Mental Health, Office of	466,559	549,574	599,948	625,396	631,284
<i>OMH</i>	122,561	148,454	125,573	131,635	130,376
<i>OMH - Other</i>	343,998	401,120	474,375	493,761	500,908
People with Developmental Disabilities, Office for	198,977	228,951	265,013	261,029	267,045
<i>OPWDD</i>	25,801	202	202	202	202
<i>OPWDD - Other</i>	173,176	228,749	264,811	260,827	266,843
Functional Total	707,719	824,780	911,752	933,805	946,576
PUBLIC PROTECTION/CRIMINAL JUSTICE					
Correction, Commission of	181	269	275	281	279
Corrections and Community Supervision, Department of	517,007	461,438	453,520	453,520	463,520
<i>DOCCS</i>	517,007	461,438	453,520	453,520	463,520
Criminal Justice Services, Division of	13,960	10,392	10,588	10,787	11,880
Homeland Security and Emergency Services, Division of	15,696	21,354	24,364	26,316	27,061
Indigent Legal Services, Office of	606	900	917	935	953
Judicial Conduct, Commission on	1,917	2,200	2,200	2,200	2,200
Judicial Nomination, Commission on	10	30	30	30	30
Judicial Screening Committees, New York State	15	38	38	38	38
Military and Naval Affairs, Division of	48,486	75,332	17,390	15,705	15,985
Prosecutorial Conduct, Commission on	0	400	400	400	400
State Police, Division of	106,652	97,413	98,811	100,241	101,498
Statewide Financial System	20,495	19,376	19,851	20,341	20,341
Victim Services, Office of	1,180	8,105	8,114	8,114	8,169
Functional Total	726,205	697,247	636,498	638,908	652,354
HIGHER EDUCATION					

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

	<u>FY 2024 Actuals</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Projected</u>	<u>FY 2027 Projected</u>	<u>FY 2028 Projected</u>
City University of New York	215	250	0	0	0
Higher Education Services Corporation, New York State	7,444	14,909	32,117	16,753	16,253
State University of New York	2,765,907	2,818,651	2,949,135	3,080,279	3,218,178
Functional Total	<u>2,773,566</u>	<u>2,833,810</u>	<u>2,981,252</u>	<u>3,097,032</u>	<u>3,234,431</u>
EDUCATION					
Arts, Council on the	1,483	2,429	2,467	2,516	2,517
Education, Department of	51,807	83,216	76,220	74,513	75,623
<i>All Other</i>	51,807	83,216	76,220	74,513	75,623
Functional Total	<u>53,290</u>	<u>85,645</u>	<u>78,687</u>	<u>77,029</u>	<u>78,140</u>
GENERAL GOVERNMENT					
Budget, Division of the	31,698	19,421	5,505	2,705	2,705
Civil Service, Department of	7,172	4,304	7,085	10,148	10,692
Deferred Compensation Board	17	184	190	193	193
Elections, State Board of	6,880	9,622	10,592	11,267	10,902
Employee Relations, Office of	139	422	228	233	233
Ethics and Lobbying, Independent Commission on	1,130	1,057	1,057	1,057	1,057
Gaming Commission, New York State	15,310	25,850	25,350	25,350	25,350
General Services, Office of	71,745	84,727	86,455	82,660	82,660
Information Technology Services, Office of	321,823	370,254	345,697	352,487	352,487
Inspector General, Office of the	1,502	1,814	1,867	1,904	1,904
Labor Management Committees	25,623	28,171	28,776	29,394	29,394
Prevention of Domestic Violence, Office for	298	779	661	661	665
Public Employment Relations Board	263	288	295	301	301
State, Department of	17,282	16,589	16,344	16,344	16,344
Tax Appeals, Division of	215	440	440	440	440
Taxation and Finance, Department of	54,018	71,760	72,409	72,678	72,678
Veterans' Services, Department of	525	1,537	742	746	746
Welfare Inspector General, Office of	3	109	109	109	109
Workers' Compensation Board	55,846	59,205	60,753	62,340	62,340
Functional Total	<u>611,489</u>	<u>696,533</u>	<u>664,555</u>	<u>671,017</u>	<u>671,200</u>
ELECTED OFFICIALS					
Audit and Control, Department of	42,852	37,618	38,438	39,278	40,046
Executive Chamber	6,544	4,772	4,772	4,772	4,772
Judiciary	359,215	415,900	415,900	415,900	415,900
Law, Department of	64,145	74,337	74,726	75,126	76,329
Legislature	60,370	70,378	70,378	70,378	70,378
Lieutenant Governor, Office of the	58	127	127	127	127
Functional Total	<u>533,184</u>	<u>603,132</u>	<u>604,341</u>	<u>605,581</u>	<u>607,552</u>
ALL OTHER CATEGORIES					
Long-Term Debt Service	48,761	39,450	41,196	41,196	41,196
Miscellaneous	(951,144)	(497,513)	2,005	102,022	102,022
Functional Total	<u>(902,383)</u>	<u>(458,063)</u>	<u>43,201</u>	<u>143,218</u>	<u>143,218</u>
TOTAL NON-PERSONAL SERVICE/INDIRECT COSTS SPENDING	<u>5,829,275</u>	<u>6,341,233</u>	<u>7,341,838</u>	<u>8,328,553</u>	<u>8,505,247</u>

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

	FY 2024 Actuals	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT					
Agriculture and Markets, Department of	1,168	2,296	2,296	2,296	2,296
Alcoholic Beverage Control, Division of	9,684	14,477	13,877	13,877	14,093
Economic Development, Department of	0	28	28	28	28
Financial Services, Department of	113,847	116,803	116,803	116,803	116,803
Olympic Regional Development Authority	1,487	1,500	1,500	1,500	1,500
Public Service Department	32,830	40,255	40,526	42,493	45,040
Functional Total	<u>159,016</u>	<u>175,359</u>	<u>175,030</u>	<u>176,997</u>	<u>179,760</u>
PARKS AND THE ENVIRONMENT					
Environmental Conservation, Department of	45,640	46,972	46,972	46,972	46,972
Parks, Recreation and Historic Preservation, Office of	4,988	5,546	5,560	5,560	5,560
Functional Total	<u>50,628</u>	<u>52,518</u>	<u>52,532</u>	<u>52,532</u>	<u>52,532</u>
TRANSPORTATION					
Motor Vehicles, Department of	22,596	26,897	26,897	26,897	26,897
Transportation, Department of	2,149	2,232	2,348	2,470	2,893
Waterfront Commission	42	0	0	0	0
Functional Total	<u>24,787</u>	<u>29,129</u>	<u>29,245</u>	<u>29,367</u>	<u>29,790</u>
HEALTH					
Health, Department of	42,013	54,808	55,235	55,598	55,802
<i>Medicaid Administration</i>	3,933	5,001	5,001	5,001	5,001
<i>Public Health</i>	38,080	49,807	50,234	50,597	50,801
Functional Total	<u>42,013</u>	<u>54,808</u>	<u>55,235</u>	<u>55,598</u>	<u>55,802</u>
SOCIAL WELFARE					
Children and Family Services, Office of	1,869	2,502	2,600	2,701	2,787
<i>OCFS</i>	1,869	2,502	2,600	2,701	2,787
Housing and Community Renewal, Division of	20,328	27,893	30,181	29,953	29,953
Labor, Department of	23,757	27,886	26,399	26,408	26,408
Temporary and Disability Assistance, Office of	14	128	128	128	128
<i>All Other</i>	14	128	128	128	128
Functional Total	<u>45,968</u>	<u>58,409</u>	<u>59,308</u>	<u>59,190</u>	<u>59,276</u>
MENTAL HYGIENE					
Addiction Services and Supports, Office of	32	1,394	1,417	1,442	1,455
<i>OASAS</i>	32	1,394	1,417	1,442	1,455
Mental Health, Office of	0	388	393	398	398
<i>OMH</i>	0	388	393	398	398
<i>OMH - Other</i>	0	0	0	0	0
Functional Total	<u>32</u>	<u>1,782</u>	<u>1,810</u>	<u>1,840</u>	<u>1,853</u>
PUBLIC PROTECTION/CRIMINAL JUSTICE					
Corrections and Community Supervision, Department of	333	637	639	642	642
<i>DOCCS</i>	333	637	639	642	642
Criminal Justice Services, Division of	0	0	0	0	0
Homeland Security and Emergency Services, Division of	631	876	879	882	900
Indigent Legal Services, Office of	2,891	2,836	2,884	2,933	2,983
Military and Naval Affairs, Division of	0	10	10	10	10
State Police, Division of	25,836	29,523	29,523	29,523	29,523
Victim Services, Office of	2,194	2,373	2,373	2,373	2,407
Functional Total	<u>31,885</u>	<u>36,255</u>	<u>36,308</u>	<u>36,363</u>	<u>36,465</u>
HIGHER EDUCATION					
Higher Education Services Corporation, New York State	4,447	6,319	0	0	0
State University of New York	440,152	591,366	609,642	628,461	647,420
Functional Total	<u>444,599</u>	<u>597,685</u>	<u>609,642</u>	<u>628,461</u>	<u>647,420</u>
EDUCATION					
Education, Department of	42,825	46,782	48,300	49,000	49,000
<i>All Other</i>	42,825	46,782	48,300	49,000	49,000
Functional Total	<u>42,825</u>	<u>46,782</u>	<u>48,300</u>	<u>49,000</u>	<u>49,000</u>
GENERAL GOVERNMENT					
Budget, Division of the	1,222	1,300	1,300	1,300	1,300
Civil Service, Department of	0	256	261	266	266
Deferred Compensation Board	262	266	272	277	277
Employee Relations, Office of	0	0	0	0	0
Gaming Commission, New York State	16,516	20,791	20,791	20,791	20,791
General Services, Office of	3,724	2,780	2,836	2,893	2,893
Labor Management Committees	7,766	5,306	5,412	5,520	5,520
State, Department of	24,638	16,291	16,436	16,436	16,436

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

	<u>FY 2024 Actuals</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Projected</u>	<u>FY 2027 Projected</u>	<u>FY 2028 Projected</u>
Taxation and Finance, Department of	20,680	22,077	22,077	22,077	22,077
Veterans' Services, Department of	0	5	5	5	5
Workers' Compensation Board	61,942	60,562	62,678	64,874	64,874
Functional Total	<u>136,750</u>	<u>129,634</u>	<u>132,068</u>	<u>134,439</u>	<u>134,439</u>
ELECTED OFFICIALS					
Audit and Control, Department of	1,900	2,492	2,580	2,672	2,724
Judiciary	879,388	971,701	971,701	971,701	971,701
Law, Department of	27,573	28,812	29,296	29,797	30,297
Legislature	112	0	0	0	0
Functional Total	<u>908,973</u>	<u>1,003,005</u>	<u>1,003,577</u>	<u>1,004,170</u>	<u>1,004,722</u>
ALL OTHER CATEGORIES					
General State Charges	8,807,096	8,204,407	8,697,525	9,809,179	10,938,589
Miscellaneous	1,405	1,392	1,475	1,500	1,500
Functional Total	<u>8,808,501</u>	<u>8,205,799</u>	<u>8,699,000</u>	<u>9,810,679</u>	<u>10,940,089</u>
TOTAL GENERAL STATE CHARGES SPENDING	<u><u>10,695,977</u></u>	<u><u>10,391,165</u></u>	<u><u>10,902,055</u></u>	<u><u>12,038,636</u></u>	<u><u>13,191,148</u></u>

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

	FY 2024 Actuals	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT					
Agriculture and Markets, Department of	18,185	61,309	71,309	64,309	43,309
Economic Development Capital	5,458	8,000	8,000	8,000	8,000
Economic Development, Department of	11,481	7,900	7,900	7,900	7,900
Empire State Development Corporation	909,259	1,685,766	2,015,199	1,796,049	1,782,529
Energy Research and Development Authority, New York State	84,350	166,579	30,000	34,313	38,038
Financial Services, Department of	0	15,000	15,000	15,000	15,000
Lake Ontario Resiliency/Economic Development	8,184	10,250	10,250	370	0
Olympic Regional Development Authority	64,629	63,300	75,800	42,300	10,000
Power Authority, New York	7,282	16,700	15,200	22,200	12,200
Regional Economic Development Program	295	1,295	1,295	1,295	1,295
Strategic Investment Program	(750)	2,000	2,000	2,000	2,000
Functional Total	1,108,373	2,038,099	2,251,953	1,993,736	1,920,271
PARKS AND THE ENVIRONMENT					
Adirondack Park Agency	0	0	2,000	12,000	6,000
Environmental Conservation, Department of	1,490,964	1,652,261	1,767,711	1,835,587	1,890,127
Hudson River Park Trust	16,050	10,000	5,633	0	0
Parks, Recreation and Historic Preservation, Office of	246,080	401,897	314,397	288,897	281,897
Public Facilities Sustainability Program	0	5,000	10,000	15,000	20,000
Functional Total	1,753,094	2,069,158	2,099,741	2,151,484	2,198,024
TRANSPORTATION					
Metropolitan Transportation Authority	271,621	753,000	910,000	1,087,266	499,867
Motor Vehicles, Department of	361,648	401,026	381,380	387,506	352,214
Transportation, Department of	5,529,753	6,371,352	6,884,194	7,141,414	7,530,680
Functional Total	6,163,022	7,525,378	8,175,574	8,616,186	8,382,761
HEALTH					
Health, Department of	673,733	732,173	1,089,272	1,107,942	1,127,445
<i>Public Health</i>	673,733	732,173	1,089,272	1,107,942	1,127,445
Functional Total	673,733	732,173	1,089,272	1,107,942	1,127,445
SOCIAL WELFARE					
Children and Family Services, Office of	20,212	82,695	52,254	52,317	39,817
<i>OCFS</i>	20,212	82,695	52,254	52,317	39,817
Housing and Community Renewal, Division of	983,199	1,263,849	1,736,392	1,815,229	1,757,656
Nonprofit Infrastructure Capital Investment Program	8,472	5,000	25,000	15,000	15,000
Temporary and Disability Assistance, Office of	102,050	115,341	121,641	121,641	121,641
<i>All Other</i>	102,050	115,341	121,641	121,641	121,641
Functional Total	1,113,933	1,466,885	1,935,287	2,004,187	1,934,114
MENTAL HYGIENE					
Addiction Services and Supports, Office of	54,914	76,203	73,331	68,652	68,692
<i>OASAS</i>	54,914	76,203	73,331	68,652	68,692
Mental Health, Office of	417,051	440,817	582,915	799,499	813,444
<i>OMH</i>	417,051	440,817	582,915	799,499	813,444
People with Developmental Disabilities, Office for	141,770	139,579	153,600	139,119	140,413
<i>OPWDD</i>	141,770	139,579	153,600	139,119	140,413
Functional Total	613,735	656,599	809,846	1,007,270	1,022,549
PUBLIC PROTECTION/CRIMINAL JUSTICE					
Corrections and Community Supervision, Department of	390,183	354,964	315,008	315,052	315,052
<i>DOCCS</i>	390,183	354,964	315,008	315,052	315,052
Criminal Justice Services, Division of	4,407	84,500	72,250	76,072	65,000
Homeland Security and Emergency Services, Division of	28,972	59,471	81,453	73,588	62,286
Military and Naval Affairs, Division of	142,850	50,560	132,879	69,287	65,438
State Police, Division of	93,066	113,448	68,448	71,039	71,039
Victim Services, Office of	701	4,100	1,976	0	0
Functional Total	660,179	667,043	672,014	605,038	578,815
HIGHER EDUCATION					
City University of New York	321,617	446,292	708,055	691,338	633,403
Higher Education Facilities Capital Matching Grants Program	18,745	30,650	40,150	34,150	20,150
State University Construction Fund	0	0	0	0	0
State University of New York	1,156,710	1,309,344	1,462,158	1,474,207	1,440,084
Functional Total	1,497,072	1,786,286	2,210,363	2,199,695	2,093,637
EDUCATION					
Arts, Council on the	140	9,837	0	0	0
Education, Department of	399,868	407,972	448,430	359,328	257,041
<i>School Aid</i>	309,849	300,000	270,000	130,000	95,000
<i>All Other</i>	90,019	107,972	178,430	229,328	162,041
Functional Total	400,008	417,809	448,430	359,328	257,041

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

	<u>FY 2024 Actuals</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Projected</u>	<u>FY 2027 Projected</u>	<u>FY 2028 Projected</u>
GENERAL GOVERNMENT					
Elections, State Board of	12,794	20,500	22,347	1,700	0
General Services, Office of	213,576	258,189	211,610	214,126	216,021
Information Technology Services, Office of	110,815	188,711	194,073	94,626	139,347
Public Employment Relations Board	22	2,478	0	0	0
State, Department of	19,583	111,513	159,866	155,171	175,088
Veterans' Services, Department of	255	3,000	745	1,000	0
Workers' Compensation Board	1,396	9,000	11,000	11,000	1,918
Functional Total	<u>358,441</u>	<u>593,391</u>	<u>599,641</u>	<u>477,623</u>	<u>532,374</u>
ELECTED OFFICIALS					
Audit and Control, Department of	2,045	13,641	10,257	3,533	3,323
Judiciary	25,109	50,000	23,200	3,923	0
Law, Department of	1,638	6,726	5,224	3,684	650
Functional Total	<u>28,792</u>	<u>70,367</u>	<u>38,681</u>	<u>11,140</u>	<u>3,973</u>
ALL OTHER CATEGORIES					
Arts and Cultural Facilities Improvement	8,024	60,000	61,835	20,000	0
Community Resiliency, Economic Sustainability and Technology	3,254	20,000	30,000	55,000	55,000
Local Community Assistance Program	4,333	10,000	10,000	15,000	15,000
Miscellaneous	229,062	(1,698,369)	(1,698,485)	(1,646,746)	(1,653,087)
Special Infrastructure Account	93,636	230,881	421,650	654,435	267,204
Functional Total	<u>338,309</u>	<u>(1,377,488)</u>	<u>(1,175,000)</u>	<u>(902,311)</u>	<u>(1,315,883)</u>
TOTAL CAPITAL PROJECTS FUNDS SPENDING	<u><u>14,708,691</u></u>	<u><u>16,645,700</u></u>	<u><u>19,155,802</u></u>	<u><u>19,631,318</u></u>	<u><u>18,735,121</u></u>

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

	FY 2024 Actuals	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT					
<i>Agriculture and Markets, Department of</i>	136,336	180,929	181,476	177,246	154,776
Assistance and Grants	50,122	52,669	42,250	44,750	43,250
State Operations	66,982	62,439	63,405	63,675	63,705
Personal Service	43,156	45,653	46,351	46,545	46,566
Non-Personal Service/Indirect Costs	23,826	16,786	17,054	17,130	17,139
General State Charges	4,312	4,512	4,512	4,512	4,512
Capital Projects	14,920	61,309	71,309	64,309	43,309
<i>Alcoholic Beverage Control, Division of</i>	68,681	80,309	99,578	145,811	147,136
Assistance and Grants	10,000	4,956	27,471	72,524	72,524
State Operations	48,997	60,876	58,230	59,410	60,519
Personal Service	24,343	34,416	34,529	35,132	35,748
Non-Personal Service/Indirect Costs	24,654	26,460	23,701	24,278	24,771
General State Charges	9,684	14,477	13,877	13,877	14,093
<i>Economic Development Capital</i>	5,458	8,000	8,000	8,000	8,000
Assistance and Grants	5,458	8,000	8,000	8,000	8,000
<i>Economic Development, Department of</i>	87,395	124,633	82,324	82,324	82,324
Assistance and Grants	62,748	101,808	59,499	59,499	59,499
State Operations	24,647	19,297	19,297	19,297	19,297
Personal Service	14,060	14,769	14,769	14,769	14,769
Non-Personal Service/Indirect Costs	10,587	4,528	4,528	4,528	4,528
General State Charges	0	28	28	28	28
Capital Projects	0	3,500	3,500	3,500	3,500
<i>Empire State Development Corporation</i>	1,177,551	1,861,910	2,276,894	1,985,659	1,972,139
Assistance and Grants	1,169,611	630,271	1,053,069	1,217,378	1,238,594
State Operations	126	0	0	0	0
Non-Personal Service/Indirect Costs	126	0	0	0	0
Capital Projects	7,814	1,231,639	1,223,825	768,281	733,545
<i>Energy Research and Development Authority, New York State</i>	84,350	166,579	30,000	34,313	38,038
Assistance and Grants	66,137	100,000	0	0	0
Capital Projects	18,213	66,579	30,000	34,313	38,038
<i>Financial Services, Department of</i>	413,032	453,165	447,915	447,915	447,915
Assistance and Grants	69,416	101,522	96,272	96,272	96,272
State Operations	229,769	219,840	219,840	219,840	219,840
Personal Service	176,282	163,054	163,054	163,054	163,054
Non-Personal Service/Indirect Costs	53,487	56,786	56,786	56,786	56,786
General State Charges	113,847	116,803	116,803	116,803	116,803
Capital Projects	0	15,000	15,000	15,000	15,000
<i>Lake Ontario Resiliency/Economic Development</i>	8,184	10,250	10,250	370	0
Assistance and Grants	8,184	0	0	0	0
Capital Projects	0	10,250	10,250	370	0
<i>Olympic Regional Development Authority</i>	80,273	74,854	87,354	53,854	21,554
State Operations	14,157	10,054	10,054	10,054	10,054
Personal Service	8,829	3,838	3,838	3,838	3,838
Non-Personal Service/Indirect Costs	5,328	6,216	6,216	6,216	6,216
General State Charges	1,487	1,500	1,500	1,500	1,500
Capital Projects	64,629	63,300	75,800	42,300	10,000
<i>Power Authority, New York</i>	7,282	16,700	15,200	22,200	12,200
Assistance and Grants	7,132	0	0	0	0
Capital Projects	150	16,700	15,200	22,200	12,200
<i>Public Service Department</i>	244,221	172,329	398,511	1,152,170	1,161,389
Assistance and Grants	153,579	53,979	30,133	30,133	35,133
State Operations	57,812	77,314	327,071	1,078,763	1,080,435
Personal Service	49,365	62,376	63,329	64,300	65,803
Non-Personal Service/Indirect Costs	8,447	14,938	263,742	1,014,463	1,014,632
General State Charges	32,830	41,036	41,307	43,274	45,821
<i>Regional Economic Development Program</i>	295	1,295	1,295	1,295	1,295
Assistance and Grants	295	0	0	0	0
Capital Projects	0	1,295	1,295	1,295	1,295
<i>Strategic Investment Program</i>	(750)	2,000	2,000	2,000	2,000
Assistance and Grants	(750)	0	0	0	0
Capital Projects	0	2,000	2,000	2,000	2,000
Functional Total	2,312,308	3,152,953	3,640,797	4,113,157	4,048,766
PARKS AND THE ENVIRONMENT					
<i>Adirondack Park Agency</i>	5,454	6,338	8,436	18,537	12,537
State Operations	5,454	6,338	6,436	6,537	6,537

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

	FY 2024 Actuals	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected
Personal Service	4,418	4,925	5,016	5,110	5,110
Non-Personal Service/Indirect Costs	1,036	1,413	1,420	1,427	1,427
Capital Projects	0	0	2,000	12,000	6,000
Environmental Conservation, Department of	1,852,405	2,064,223	2,175,385	2,239,801	2,297,241
Assistance and Grants	828,618	695,573	739,133	764,133	764,133
State Operations	299,354	340,670	339,822	336,362	339,262
Personal Service	235,055	275,117	277,437	272,477	272,877
Non-Personal Service/Indirect Costs	64,299	65,553	62,385	63,885	66,385
General State Charges	60,861	65,724	65,724	65,724	65,724
Capital Projects	663,572	962,256	1,030,706	1,073,582	1,128,122
Hudson River Park Trust	16,050	10,000	5,633	0	0
Capital Projects	16,050	10,000	5,633	0	0
Parks, Recreation and Historic Preservation, Office of	492,922	682,868	598,253	573,794	566,799
Assistance and Grants	7,961	25,020	23,020	23,020	23,020
State Operations	233,879	250,381	255,252	256,293	256,298
Personal Service	179,238	203,131	207,633	208,306	208,306
Non-Personal Service/Indirect Costs	54,641	47,250	47,619	47,987	47,992
General State Charges	5,004	5,570	5,584	5,584	5,584
Capital Projects	246,078	401,897	314,397	288,897	281,897
Public Facilities Sustainability Program	0	5,000	10,000	15,000	20,000
Capital Projects	0	5,000	10,000	15,000	20,000
Functional Total	2,366,831	2,768,429	2,797,707	2,847,132	2,896,577
TRANSPORTATION					
Metropolitan Transportation Authority	271,621	753,000	910,000	1,087,266	499,867
Assistance and Grants	271,621	753,000	910,000	1,087,266	499,867
Motor Vehicles, Department of	474,724	521,915	504,769	510,895	476,064
Assistance and Grants	18,878	18,000	18,000	18,000	18,000
State Operations	68,786	72,902	75,402	75,402	75,863
Personal Service	48,490	54,578	54,578	54,578	54,902
Non-Personal Service/Indirect Costs	20,296	18,324	20,824	20,824	20,961
General State Charges	25,412	29,987	29,987	29,987	29,987
Capital Projects	361,648	401,026	381,380	387,506	352,214
Transportation, Department of	11,219,155	11,953,339	12,662,484	12,929,209	13,333,544
Assistance and Grants	6,693,719	6,812,750	7,014,849	7,027,445	7,028,568
State Operations	405,548	386,468	397,584	409,014	420,956
Personal Service	216,010	193,924	199,752	205,755	211,963
Non-Personal Service/Indirect Costs	189,538	192,544	197,832	203,259	208,993
General State Charges	8,369	9,094	9,566	10,064	11,599
Capital Projects	4,111,519	4,745,027	5,240,485	5,482,686	5,872,421
Waterfront Commission	2,542	4,755	4,839	4,876	5,018
State Operations	2,500	4,755	4,839	4,876	5,018
Personal Service	2,300	3,930	3,999	4,019	4,144
Non-Personal Service/Indirect Costs	200	825	840	857	874
General State Charges	42	0	0	0	0
Functional Total	11,968,042	13,233,009	14,082,092	14,532,246	14,314,493
HEALTH					
Aging, Office for the	274,948	320,305	301,362	301,872	313,041
Assistance and Grants	265,356	305,555	286,610	287,120	298,289
State Operations	9,572	14,750	14,752	14,752	14,752
Personal Service	7,829	10,264	10,264	10,264	10,264
Non-Personal Service/Indirect Costs	1,743	4,486	4,488	4,488	4,488
General State Charges	20	0	0	0	0
Health, Department of	100,912,825	105,494,835	108,237,547	113,053,159	115,600,376
Medical Assistance	82,744,521	83,519,735	86,667,659	90,836,782	93,198,050
Assistance and Grants	82,744,521	83,519,735	86,667,659	90,836,782	93,198,050
Essential Plan	9,832,218	12,444,815	12,263,561	12,769,366	13,415,327
Assistance and Grants	9,745,025	11,737,422	12,160,296	12,665,095	13,308,549
State Operations	87,193	707,393	103,265	104,271	106,778
Personal Service	3,677	5,452	5,702	5,852	6,078
Non-Personal Service/Indirect Costs	83,516	701,941	97,563	98,419	100,700
Medicaid Administration	2,366,313	2,517,315	2,374,919	2,406,796	1,833,009
Assistance and Grants	1,713,169	1,425,065	1,391,065	1,391,065	841,065
State Operations	644,419	1,077,767	969,695	1,001,572	977,785
Personal Service	104,551	101,111	102,252	102,845	103,533
Non-Personal Service/Indirect Costs	539,868	976,656	867,443	898,727	874,252

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

	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	Actuals	Projected	Projected	Projected	Projected
General State Charges	8,725	14,483	14,159	14,159	14,159
Public Health	5,969,773	7,012,970	6,931,408	7,040,215	7,153,990
Assistance and Grants	4,844,407	6,055,122	5,711,378	5,856,075	5,701,037
State Operations	964,865	738,249	842,935	838,444	832,904
Personal Service	319,665	346,535	360,845	363,931	365,103
Non-Personal Service/Indirect Costs	645,200	391,714	482,090	474,513	467,801
General State Charges	78,302	94,479	94,920	95,278	95,493
Capital Projects	82,199	125,120	282,175	250,418	524,556
Medicaid Inspector General, Office of the	50,025	49,807	49,949	49,949	49,949
State Operations	38,989	38,945	39,087	39,087	39,087
Personal Service	33,334	33,381	33,381	33,381	33,381
Non-Personal Service/Indirect Costs	5,655	5,564	5,706	5,706	5,706
General State Charges	11,036	10,862	10,862	10,862	10,862
Functional Total	101,237,798	105,864,947	108,588,858	113,404,980	115,963,366
SOCIAL WELFARE					
Children and Family Services, Office of	4,734,330	4,589,715	4,514,722	4,673,215	4,687,855
OCFS	4,675,317	4,518,679	4,435,792	4,594,285	4,608,925
Assistance and Grants	4,313,784	3,994,116	3,902,404	4,044,641	4,057,300
State Operations	321,721	416,595	454,874	470,036	483,737
Personal Service	188,628	250,292	278,956	292,540	301,773
Non-Personal Service/Indirect Costs	133,093	166,303	175,918	177,496	181,964
General State Charges	19,600	25,273	26,260	27,291	28,071
Capital Projects	20,212	82,695	52,254	52,317	39,817
OCFS - Other	59,013	71,036	78,930	78,930	78,930
Assistance and Grants	59,013	71,036	78,930	78,930	78,930
Housing and Community Renewal, Division of	1,234,380	1,475,773	1,982,454	2,047,785	1,978,632
Assistance and Grants	1,147,035	1,366,023	1,861,754	1,934,069	1,863,018
State Operations	62,611	76,253	84,913	78,262	80,160
Personal Service	47,968	57,130	61,552	61,552	61,552
Non-Personal Service/Indirect Costs	14,643	19,123	23,361	16,710	18,608
General State Charges	24,734	33,497	35,787	35,454	35,454
Human Rights, Division of	18,622	23,589	25,413	25,413	25,413
Assistance and Grants	0	0	500	500	500
State Operations	18,622	23,589	24,913	24,913	24,913
Personal Service	14,662	18,636	19,260	19,260	19,260
Non-Personal Service/Indirect Costs	3,960	4,953	5,653	5,653	5,653
Labor, Department of	709,456	673,937	675,718	675,980	675,980
Assistance and Grants	194,570	202,527	205,542	205,542	205,542
State Operations	361,898	323,333	323,497	323,652	323,652
Personal Service	237,486	218,004	219,513	219,668	219,668
Non-Personal Service/Indirect Costs	124,412	105,329	103,984	103,984	103,984
General State Charges	152,988	148,077	146,679	146,786	146,786
National and Community Service	14,240	18,480	18,864	18,819	18,842
Assistance and Grants	0	488	511	533	556
State Operations	14,240	17,747	18,105	18,034	18,034
Personal Service	924	807	819	831	831
Non-Personal Service/Indirect Costs	13,316	16,940	17,286	17,203	17,203
General State Charges	0	245	248	252	252
Nonprofit Infrastructure Capital Investment Program	8,472	5,000	25,000	15,000	15,000
Assistance and Grants	8,472	5,000	25,000	15,000	15,000
Temporary and Disability Assistance, Office of	6,527,309	7,932,789	6,946,048	6,177,550	6,253,146
Welfare Assistance	3,546,816	4,036,563	4,011,223	4,018,308	4,036,397
Assistance and Grants	3,546,816	4,036,563	4,011,223	4,018,308	4,036,397
All Other	2,980,493	3,896,226	2,934,825	2,159,242	2,216,749
Assistance and Grants	2,472,830	3,558,293	2,587,803	1,813,153	1,870,660
State Operations	432,338	285,545	294,634	294,701	294,701
Personal Service	182,003	149,580	151,650	151,723	151,723
Non-Personal Service/Indirect Costs	250,335	135,965	142,984	142,978	142,978
General State Charges	74,232	50,604	50,604	50,604	50,604
Capital Projects	1,093	1,784	1,784	784	784
Functional Total	13,246,809	14,719,283	14,188,219	13,633,762	13,654,868
MENTAL HYGIENE					
Addiction Services and Supports, Office of	869,696	1,013,160	985,192	1,017,811	1,007,471
OASAS	753,787	873,595	882,330	909,241	899,625

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

	FY 2024 <u>Actuals</u>	FY 2025 <u>Projected</u>	FY 2026 <u>Projected</u>	FY 2027 <u>Projected</u>	FY 2028 <u>Projected</u>
Assistance and Grants	681,952	799,166	805,266	829,656	821,354
State Operations	<u>62,191</u>	<u>61,883</u>	<u>64,367</u>	<u>66,842</u>	<u>65,475</u>
Personal Service	29,756	37,057	39,321	41,546	39,979
Non-Personal Service/Indirect Costs	32,435	24,826	25,046	25,296	25,496
General State Charges	32	1,394	1,417	1,442	1,455
Capital Projects	9,612	11,152	11,280	11,301	11,341
OASAS - Other	<u>115,909</u>	<u>139,565</u>	<u>102,862</u>	<u>108,570</u>	<u>107,846</u>
Assistance and Grants	50,858	69,281	29,435	30,984	32,571
State Operations	<u>65,051</u>	<u>70,284</u>	<u>73,427</u>	<u>77,586</u>	<u>75,275</u>
Personal Service	47,580	53,475	56,705	60,655	57,909
Non-Personal Service/Indirect Costs	17,471	16,809	16,722	16,931	17,366
Developmental Disabilities, State Council on	<u>5,726</u>	<u>4,200</u>	<u>4,200</u>	<u>4,200</u>	<u>4,200</u>
State Operations	<u>4,986</u>	<u>3,415</u>	<u>3,415</u>	<u>3,415</u>	<u>3,415</u>
Personal Service	1,154	1,266	1,266	1,266	1,266
Non-Personal Service/Indirect Costs	3,832	2,149	2,149	2,149	2,149
General State Charges	740	785	785	785	785
Justice Center	<u>53,254</u>	<u>55,661</u>	<u>56,946</u>	<u>59,148</u>	<u>58,105</u>
Assistance and Grants	544	806	649	649	649
State Operations	<u>52,710</u>	<u>54,706</u>	<u>56,144</u>	<u>58,342</u>	<u>57,287</u>
Personal Service	41,934	43,505	44,710	46,665	45,365
Non-Personal Service/Indirect Costs	10,776	11,201	11,434	11,677	11,922
General State Charges	0	149	153	157	169
Mental Health, Office of	<u>4,115,783</u>	<u>4,780,248</u>	<u>5,348,666</u>	<u>6,063,702</u>	<u>6,022,335</u>
OMH	<u>2,369,175</u>	<u>2,752,333</u>	<u>3,259,444</u>	<u>3,868,410</u>	<u>3,841,679</u>
Assistance and Grants	1,493,782	1,770,059	2,184,106	2,764,795	2,764,270
State Operations	<u>509,998</u>	<u>606,657</u>	<u>613,148</u>	<u>654,835</u>	<u>638,955</u>
Personal Service	386,792	447,787	477,159	512,784	498,163
Non-Personal Service/Indirect Costs	123,206	158,870	135,989	142,051	140,792
General State Charges	940	1,000	1,005	1,010	1,010
Capital Projects	364,455	374,617	461,185	447,770	437,444
OMH - Other	<u>1,746,608</u>	<u>2,027,915</u>	<u>2,089,222</u>	<u>2,195,292</u>	<u>2,180,656</u>
Assistance and Grants	398,064	596,729	509,660	519,764	530,121
State Operations	<u>1,348,544</u>	<u>1,431,186</u>	<u>1,579,562</u>	<u>1,675,528</u>	<u>1,650,535</u>
Personal Service	1,004,546	1,030,066	1,105,187	1,181,767	1,149,627
Non-Personal Service/Indirect Costs	343,998	401,120	474,375	493,761	500,908
General State Charges	0	0	0	0	0
People with Developmental Disabilities, Office for	<u>6,365,761</u>	<u>4,542,498</u>	<u>4,322,858</u>	<u>4,590,208</u>	<u>4,960,016</u>
OPWDD	<u>768,384</u>	<u>618,696</u>	<u>643,432</u>	<u>640,918</u>	<u>654,478</u>
Assistance and Grants	540,459	481,794	492,509	504,476	516,742
State Operations	<u>86,959</u>	<u>1,202</u>	<u>1,202</u>	<u>1,202</u>	<u>1,202</u>
Personal Service	565	0	0	0	0
Non-Personal Service/Indirect Costs	86,394	1,202	1,202	1,202	1,202
General State Charges	95	0	0	0	0
Capital Projects	140,871	135,700	149,721	135,240	136,534
OPWDD - Other	<u>5,597,377</u>	<u>3,923,802</u>	<u>3,679,426</u>	<u>3,949,290</u>	<u>4,305,538</u>
Assistance and Grants	3,970,069	2,214,018	1,836,128	2,042,768	2,430,485
State Operations	<u>1,627,308</u>	<u>1,709,784</u>	<u>1,843,298</u>	<u>1,906,522</u>	<u>1,875,053</u>
Personal Service	1,454,132	1,481,035	1,578,487	1,645,695	1,608,210
Non-Personal Service/Indirect Costs	173,176	228,749	264,811	260,827	266,843
Functional Total	<u>11,410,220</u>	<u>10,395,767</u>	<u>10,717,862</u>	<u>11,735,069</u>	<u>12,052,127</u>
PUBLIC PROTECTION/CRIMINAL JUSTICE					
Correction, Commission of	<u>3,830</u>	<u>3,567</u>	<u>3,659</u>	<u>3,751</u>	<u>3,695</u>
State Operations	<u>3,830</u>	<u>3,567</u>	<u>3,659</u>	<u>3,751</u>	<u>3,695</u>
Personal Service	3,649	3,298	3,384	3,470	3,416
Non-Personal Service/Indirect Costs	181	269	275	281	279
Corrections and Community Supervision, Department of	<u>3,090,428</u>	<u>3,183,434</u>	<u>3,070,147</u>	<u>3,071,282</u>	<u>3,125,480</u>
DOCCS	<u>3,088,679</u>	<u>3,178,034</u>	<u>3,064,747</u>	<u>3,065,882</u>	<u>3,120,080</u>
Assistance and Grants	6,700	9,706	9,706	9,706	9,706
State Operations	<u>2,690,817</u>	<u>2,810,466</u>	<u>2,737,123</u>	<u>2,738,201</u>	<u>2,792,399</u>
Personal Service	2,173,046	2,347,837	2,282,412	2,283,490	2,327,688
Non-Personal Service/Indirect Costs	517,771	462,629	454,711	454,711	464,711
General State Charges	979	2,898	2,910	2,923	2,923
Capital Projects	390,183	354,964	315,008	315,052	315,052
DOCCS - Other	<u>1,749</u>	<u>5,400</u>	<u>5,400</u>	<u>5,400</u>	<u>5,400</u>
Assistance and Grants	1,749	5,400	5,400	5,400	5,400
Criminal Justice Services, Division of	<u>380,274</u>	<u>603,218</u>	<u>574,216</u>	<u>616,533</u>	<u>608,197</u>

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

	FY 2024 Actuals	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected
Assistance and Grants	323,345	458,712	440,954	478,454	478,454
State Operations	55,385	59,637	60,636	61,623	64,352
Personal Service	37,348	44,643	45,355	46,052	47,598
Non-Personal Service/Indirect Costs	18,037	14,994	15,281	15,571	16,754
General State Charges	414	369	376	384	391
Capital Projects	1,130	84,500	72,250	76,072	65,000
Homeland Security and Emergency Services, Division of	4,447,804	2,803,874	2,415,528	1,315,422	1,306,603
Assistance and Grants	4,340,013	2,668,990	2,251,935	1,157,929	1,158,822
State Operations	92,978	103,094	111,489	115,936	118,206
Personal Service	45,944	56,740	62,125	64,620	66,145
Non-Personal Service/Indirect Costs	47,034	46,354	49,364	51,316	52,061
General State Charges	7,207	7,876	7,879	7,882	7,900
Capital Projects	7,606	23,914	44,225	33,675	21,675
Indigent Legal Services, Office of	313,243	325,675	311,817	308,627	308,775
Assistance and Grants	305,349	317,629	303,630	300,296	300,296
State Operations	5,003	5,210	5,303	5,398	5,496
Personal Service	4,397	4,310	4,386	4,463	4,543
Non-Personal Service/Indirect Costs	606	900	917	935	953
General State Charges	2,891	2,836	2,884	2,933	2,983
Judicial Conduct, Commission on	7,561	8,716	8,716	8,716	8,716
State Operations	7,561	8,716	8,716	8,716	8,716
Personal Service	5,644	6,516	6,516	6,516	6,516
Non-Personal Service/Indirect Costs	1,917	2,200	2,200	2,200	2,200
Judicial Nomination, Commission on	10	30	30	30	30
State Operations	10	30	30	30	30
Non-Personal Service/Indirect Costs	10	30	30	30	30
Judicial Screening Committees, New York State	15	38	38	38	38
State Operations	15	38	38	38	38
Non-Personal Service/Indirect Costs	15	38	38	38	38
Military and Naval Affairs, Division of	441,415	401,334	272,964	208,969	207,710
Assistance and Grants	2,558	1,753	1,777	1,801	1,821
State Operations	285,779	341,580	130,867	130,440	133,010
Personal Service	217,754	249,222	96,037	96,870	98,808
Non-Personal Service/Indirect Costs	68,025	92,358	34,830	33,570	34,202
General State Charges	10,228	7,441	7,441	7,441	7,441
Capital Projects	142,850	50,560	132,879	69,287	65,438
Prosecutorial Conduct, Commission on	0	750	1,750	1,750	1,750
State Operations	0	750	1,750	1,750	1,750
Personal Service	0	350	1,350	1,350	1,350
Non-Personal Service/Indirect Costs	0	400	400	400	400
State Police, Division of	1,008,169	1,093,718	1,112,426	1,134,630	1,154,344
State Operations	886,525	949,247	1,012,955	1,032,568	1,052,282
Personal Service	765,629	830,497	898,600	916,130	934,263
Non-Personal Service/Indirect Costs	120,896	118,750	114,355	116,438	118,019
General State Charges	28,578	31,023	31,023	31,023	31,023
Capital Projects	93,066	113,448	68,448	71,039	71,039
Statewide Financial System	33,581	32,182	32,919	33,677	33,677
State Operations	33,581	32,182	32,919	33,677	33,677
Personal Service	13,086	12,806	13,068	13,336	13,336
Non-Personal Service/Indirect Costs	20,495	19,376	19,851	20,341	20,341
Victim Services, Office of	147,053	227,644	261,192	259,216	259,382
Assistance and Grants	132,812	204,458	240,058	240,058	240,058
State Operations	10,939	16,263	16,335	16,335	16,467
Personal Service	8,561	7,239	7,302	7,302	7,379
Non-Personal Service/Indirect Costs	2,378	9,024	9,033	9,033	9,088
General State Charges	2,601	2,823	2,823	2,823	2,857
Capital Projects	701	4,100	1,976	0	0
Functional Total	9,873,383	8,684,180	8,065,402	6,962,641	7,018,397
HIGHER EDUCATION					
City University of New York	2,327,164	2,569,898	2,875,892	2,892,416	2,869,045
Assistance and Grants	2,005,307	2,121,356	2,165,837	2,199,078	2,233,642
State Operations	240	2,250	2,000	2,000	2,000
Non-Personal Service/Indirect Costs	240	2,250	2,000	2,000	2,000
Capital Projects	321,617	446,292	708,055	691,338	633,403
Higher Education Facilities Capital Matching Grants Program	18,745	30,650	40,150	34,150	20,150
Assistance and Grants	18,745	30,650	40,150	34,150	20,150

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

	FY 2024 Actuals	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected
Higher Education Services Corporation, New York State	601,233	730,480	756,716	756,607	772,229
Assistance and Grants	578,640	691,748	706,690	721,570	737,333
State Operations	18,096	32,412	50,025	35,036	34,895
Personal Service	7,949	11,706	12,111	12,486	12,845
Non-Personal Service/Indirect Costs	10,147	20,706	37,914	22,550	22,050
General State Charges	4,497	6,320	1	1	1
State University Construction Fund	0	0	0	0	0
Capital Projects	0	0	0	0	0
State University of New York	9,902,909	10,397,313	10,869,791	11,220,406	11,541,387
Assistance and Grants	538,252	587,371	556,400	556,400	556,400
State Operations	7,767,758	7,909,181	8,241,540	8,561,287	8,897,432
Personal Service	4,645,396	4,750,200	4,952,075	5,140,678	5,338,924
Non-Personal Service/Indirect Costs	3,122,362	3,158,981	3,289,465	3,420,609	3,558,508
General State Charges	440,188	591,417	609,693	628,512	647,471
Capital Projects	1,156,711	1,309,344	1,462,158	1,474,207	1,440,084
Functional Total	12,850,051	13,728,341	14,542,549	14,903,579	15,202,811
EDUCATION					
Arts, Council on the	98,710	104,974	48,746	48,856	48,858
Assistance and Grants	94,379	99,450	43,133	43,133	43,133
State Operations	4,331	5,524	5,613	5,723	5,725
Personal Service	2,848	2,995	3,046	3,107	3,108
Non-Personal Service/Indirect Costs	1,483	2,529	2,567	2,616	2,617
Education, Department of	46,771,705	49,179,175	45,975,323	46,877,559	47,621,315
School Aid	40,970,174	43,130,168	39,901,649	40,636,053	41,370,218
Assistance and Grants	40,960,708	43,130,168	39,901,649	40,636,053	41,370,218
State Operations	7,779	0	0	0	0
Personal Service	2,788	0	0	0	0
Non-Personal Service/Indirect Costs	4,991	0	0	0	0
General State Charges	1,687	0	0	0	0
School Aid – Other	151,315	140,000	140,000	140,000	140,000
Assistance and Grants	151,315	140,000	140,000	140,000	140,000
STAR Property Tax Relief	1,607,753	1,575,393	1,546,911	1,519,991	1,446,842
Assistance and Grants	1,607,753	1,575,393	1,546,911	1,519,991	1,446,842
Special Education Categorical Programs	2,381,272	2,378,589	2,397,497	2,494,361	2,594,931
Assistance and Grants	2,381,272	2,378,589	2,397,497	2,494,361	2,594,931
All Other	1,661,191	1,955,025	1,989,266	2,087,154	2,069,324
Assistance and Grants	1,206,145	1,457,026	1,465,854	1,541,002	1,564,474
State Operations	336,668	360,587	345,405	346,688	349,309
Personal Service	201,087	202,080	203,804	206,794	208,305
Non-Personal Service/Indirect Costs	135,581	158,507	141,601	139,894	141,004
General State Charges	103,140	102,782	104,300	105,000	105,000
Capital Projects	15,238	34,630	73,707	94,464	50,541
Functional Total	46,870,415	49,284,149	46,024,069	46,926,415	47,670,173
GENERAL GOVERNMENT					
Budget, Division of the	63,302	52,323	38,407	35,607	35,607
State Operations	62,080	51,023	37,107	34,307	34,307
Personal Service	30,382	31,602	31,602	31,602	31,602
Non-Personal Service/Indirect Costs	31,698	19,421	5,505	2,705	2,705
General State Charges	1,222	1,300	1,300	1,300	1,300
Civil Service, Department of	30,262	34,448	42,529	45,930	46,478
Assistance and Grants	4	300	300	300	300
State Operations	30,258	33,892	41,968	45,364	45,912
Personal Service	23,086	29,588	34,883	35,216	35,220
Non-Personal Service/Indirect Costs	7,172	4,304	7,085	10,148	10,692
General State Charges	0	256	261	266	266
Deferred Compensation Board	708	888	909	926	926
State Operations	446	622	637	649	649
Personal Service	429	438	447	456	456
Non-Personal Service/Indirect Costs	17	184	190	193	193
General State Charges	262	266	272	277	277
Elections, State Board of	43,291	119,405	78,947	79,312	55,629
Assistance and Grants	11,073	62,700	17,700	37,700	17,700
State Operations	25,427	35,694	38,447	39,443	37,451
Personal Service	12,049	17,916	20,036	20,238	20,512

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

	FY 2024 Actuals	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected
Non-Personal Service/Indirect Costs	13,378	17,778	18,411	19,205	16,939
General State Charges	620	511	453	469	478
Capital Projects	6,171	20,500	22,347	1,700	0
Employee Relations, Office of	7,052	11,909	11,894	12,082	12,082
State Operations	7,052	11,909	11,894	12,082	12,082
Personal Service	6,913	11,487	11,666	11,849	11,849
Non-Personal Service/Indirect Costs	139	422	228	233	233
General State Charges	0	0	0	0	0
Ethics and Lobbying, Independent Commission on	6,184	7,731	7,731	7,731	7,731
State Operations	6,184	7,731	7,731	7,731	7,731
Personal Service	5,054	6,674	6,674	6,674	6,674
Non-Personal Service/Indirect Costs	1,130	1,057	1,057	1,057	1,057
Gaming Commission, New York State	190,496	214,102	210,802	210,702	210,602
Assistance and Grants	126,434	132,600	129,800	129,700	129,600
State Operations	47,546	60,711	60,211	60,211	60,211
Personal Service	32,236	34,861	34,861	34,861	34,861
Non-Personal Service/Indirect Costs	15,310	25,850	25,350	25,350	25,350
General State Charges	16,516	20,791	20,791	20,791	20,791
General Services, Office of	375,846	417,614	365,295	365,020	366,915
Assistance and Grants	18,870	9,185	250	250	250
State Operations	139,676	147,460	150,599	147,751	147,751
Personal Service	49,224	45,540	46,951	47,898	47,898
Non-Personal Service/Indirect Costs	90,452	101,920	103,648	99,853	99,853
General State Charges	3,724	2,780	2,836	2,893	2,893
Capital Projects	213,576	258,189	211,610	214,126	216,021
Information Technology Services, Office of	769,043	925,033	922,499	838,458	884,008
State Operations	657,858	736,322	728,426	743,832	744,661
Personal Service	329,672	366,068	382,729	391,345	392,174
Non-Personal Service/Indirect Costs	328,186	370,254	345,697	352,487	352,487
General State Charges	370	0	0	0	0
Capital Projects	110,815	188,711	194,073	94,626	139,347
Inspector General, Office of the	9,165	10,691	10,866	11,027	11,027
State Operations	9,165	10,691	10,866	11,027	11,027
Personal Service	7,663	8,877	8,999	9,123	9,123
Non-Personal Service/Indirect Costs	1,502	1,814	1,867	1,904	1,904
Labor Management Committees	40,646	39,300	40,127	40,972	40,972
State Operations	32,880	33,994	34,715	35,452	35,452
Personal Service	7,257	5,823	5,939	6,058	6,058
Non-Personal Service/Indirect Costs	25,623	28,171	28,776	29,394	29,394
General State Charges	7,766	5,306	5,412	5,520	5,520
Prevention of Domestic Violence, Office for	7,479	12,736	12,606	12,606	12,650
Assistance and Grants	4,803	9,262	9,212	9,212	9,212
State Operations	2,676	3,474	3,394	3,394	3,438
Personal Service	2,349	2,695	2,733	2,733	2,773
Non-Personal Service/Indirect Costs	327	779	661	661	665
Public Employment Relations Board	4,116	7,572	5,168	5,241	5,241
State Operations	4,094	5,094	5,168	5,241	5,241
Personal Service	3,831	4,806	4,873	4,940	4,940
Non-Personal Service/Indirect Costs	263	288	295	301	301
Capital Projects	22	2,478	0	0	0
State, Department of	229,104	339,090	352,449	337,754	351,171
Assistance and Grants	133,203	220,794	184,185	187,356	171,685
State Operations	66,955	74,680	76,150	76,150	76,150
Personal Service	48,039	49,045	50,760	50,760	50,760
Non-Personal Service/Indirect Costs	18,916	25,635	25,390	25,390	25,390
General State Charges	26,963	22,103	22,248	22,248	22,248
Capital Projects	1,983	21,513	69,866	52,000	81,088
Tax Appeals, Division of	3,124	3,882	3,882	3,882	3,882
State Operations	3,124	3,882	3,882	3,882	3,882
Personal Service	2,909	3,442	3,442	3,442	3,442
Non-Personal Service/Indirect Costs	215	440	440	440	440
Taxation and Finance, Department of	356,157	374,139	377,336	379,387	379,387
Assistance and Grants	5,339	6,776	6,776	6,776	6,776
State Operations	330,138	345,286	348,483	350,534	350,534
Personal Service	276,002	273,026	275,574	277,356	277,356
Non-Personal Service/Indirect Costs	54,136	72,260	72,909	73,178	73,178
General State Charges	20,680	22,077	22,077	22,077	22,077
Veterans' Services, Department of	19,489	26,232	21,784	22,121	20,780

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

	FY 2024 Actuals	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected
Assistance and Grants	10,443	11,415	9,895	9,895	9,554
State Operations	8,311	11,267	10,548	10,627	10,627
Personal Service	7,481	8,845	8,908	8,971	8,971
Non-Personal Service/Indirect Costs	830	2,422	1,640	1,656	1,656
General State Charges	480	550	596	599	599
Capital Projects	255	3,000	745	1,000	0
Welfare Inspector General, Office of	699	808	822	836	836
State Operations	699	808	822	836	836
Personal Service	696	699	713	727	727
Non-Personal Service/Indirect Costs	3	109	109	109	109
Workers' Compensation Board	211,938	220,793	228,259	233,880	224,798
State Operations	148,600	151,231	154,581	158,006	158,006
Personal Service	92,754	92,026	93,828	95,666	95,666
Non-Personal Service/Indirect Costs	55,846	59,205	60,753	62,340	62,340
General State Charges	61,942	60,562	62,678	64,874	64,874
Capital Projects	1,396	9,000	11,000	11,000	1,918
Functional Total	2,368,101	2,818,696	2,732,312	2,643,474	2,670,722
ELECTED OFFICIALS					
Audit and Control, Department of	187,808	207,591	207,607	204,356	207,809
Assistance and Grants	0	0	0	0	0
State Operations	183,863	191,458	194,770	198,151	201,762
Personal Service	141,011	153,840	156,332	158,873	161,716
Non-Personal Service/Indirect Costs	42,852	37,618	38,438	39,278	40,046
General State Charges	1,900	2,492	2,580	2,672	2,724
Capital Projects	2,045	13,641	10,257	3,533	3,323
Executive Chamber	22,829	22,503	23,303	23,303	23,303
State Operations	22,829	22,503	23,303	23,303	23,303
Personal Service	16,285	17,731	18,531	18,531	18,531
Non-Personal Service/Indirect Costs	6,544	4,772	4,772	4,772	4,772
Judiciary	3,287,535	3,719,680	3,710,801	3,691,524	3,687,601
Assistance and Grants	219,889	277,379	295,300	295,300	295,300
State Operations	2,162,550	2,419,800	2,419,800	2,419,800	2,419,800
Personal Service	1,793,710	1,995,100	1,995,100	1,995,100	1,995,100
Non-Personal Service/Indirect Costs	368,840	424,700	424,700	424,700	424,700
General State Charges	879,987	972,501	972,501	972,501	972,501
Capital Projects	25,109	50,000	23,200	3,923	0
Law, Department of	340,316	369,803	351,682	353,602	356,424
Assistance and Grants	33,803	20,000	0	0	0
State Operations	263,518	298,520	301,417	304,376	309,458
Personal Service	194,173	212,178	214,686	217,245	220,942
Non-Personal Service/Indirect Costs	69,345	86,342	86,731	87,131	88,516
General State Charges	41,357	44,557	45,041	45,542	46,316
Capital Projects	1,638	6,726	5,224	3,684	650
Legislature	257,098	293,875	293,875	293,875	293,875
State Operations	256,986	293,875	293,875	293,875	293,875
Personal Service	196,616	223,497	223,497	223,497	223,497
Non-Personal Service/Indirect Costs	60,370	70,378	70,378	70,378	70,378
General State Charges	112	0	0	0	0
Lieutenant Governor, Office of the	637	1,246	1,246	1,246	1,246
State Operations	637	1,246	1,246	1,246	1,246
Personal Service	579	1,119	1,119	1,119	1,119
Non-Personal Service/Indirect Costs	58	127	127	127	127
Functional Total	4,096,223	4,614,698	4,588,514	4,567,906	4,570,258

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

	FY 2024 Actuals	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected
LOCAL GOVERNMENT ASSISTANCE					
<i>Aid and Incentives for Municipalities</i>	722,146	778,852	783,852	740,852	740,852
Assistance and Grants	722,146	778,852	783,852	740,852	740,852
<i>County-Wide Shared Services Initiative</i>	3,708	5,000	15,000	0	0
Assistance and Grants	3,708	5,000	15,000	0	0
<i>Miscellaneous Financial Assistance</i>	23,915	21,339	18,750	18,750	18,750
Assistance and Grants	23,915	21,339	18,750	18,750	18,750
<i>Municipalities with VLT Facilities</i>	28,885	30,119	30,119	30,119	30,119
Assistance and Grants	28,885	30,119	30,119	30,119	30,119
<i>Small Government Assistance</i>	217	218	218	218	218
Assistance and Grants	217	218	218	218	218
Functional Total	778,871	835,528	847,939	789,939	789,939
ALL OTHER CATEGORIES					
<i>Arts and Cultural Facilities Improvement</i>	8,024	60,000	61,835	20,000	0
Assistance and Grants	7,745	60,000	61,835	20,000	0
Capital Projects	279	0	0	0	0
<i>Community Resiliency, Economic Sustainability and Technology</i>	3,254	20,000	30,000	55,000	55,000
Assistance and Grants	3,254	0	0	0	0
Capital Projects	0	20,000	30,000	55,000	55,000
<i>General State Charges</i>	8,807,095	8,204,407	8,697,525	9,809,179	10,938,589
General State Charges	8,807,095	8,204,407	8,697,525	9,809,179	10,938,589
<i>Local Community Assistance Program</i>	4,333	10,000	10,000	15,000	15,000
Assistance and Grants	4,333	0	0	0	0
Capital Projects	0	10,000	10,000	15,000	15,000
<i>Long-Term Debt Service</i>	7,045,352	3,528,788	2,851,966	4,668,586	5,578,999
State Operations	48,761	39,450	41,196	41,196	41,196
Non-Personal Service/Indirect Costs	48,761	39,450	41,196	41,196	41,196
Debt Service	6,996,591	3,489,338	2,810,770	4,627,390	5,537,803
<i>Miscellaneous</i>	(473,441)	(2,210,987)	(1,699,191)	(792,390)	51,269
Assistance and Grants	(540,971)	(890,803)	(708,601)	(573,601)	(123,601)
State Operations	11,951	4,888	334,515	1,054,552	1,454,552
Personal Service	2,166	2,401	332,510	952,530	1,352,530
Non-Personal Service/Indirect Costs	9,785	2,487	2,005	102,022	102,022
General State Charges	1,405	1,392	1,475	1,500	1,500
Capital Projects	54,174	(1,326,464)	(1,326,580)	(1,274,841)	(1,281,182)
<i>Special Infrastructure Account</i>	93,636	230,881	421,650	654,435	267,204
Assistance and Grants	90,881	124,256	267,973	528,012	247,852
Capital Projects	2,755	106,625	153,677	126,423	19,352
Functional Total	15,488,253	9,843,089	10,373,785	14,429,810	16,906,061
TOTAL ALL GOVERNMENTAL FUNDS SPENDING	234,867,305	239,943,069	241,190,105	251,490,110	257,758,558

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

	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	Actuals	Projected	Projected	Projected	Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT					
Agriculture and Markets, Department of	136,336	180,929	181,476	177,246	154,776
Alcoholic Beverage Control, Division of	68,681	80,309	99,578	145,811	147,136
Economic Development Capital	5,458	8,000	8,000	8,000	8,000
Economic Development, Department of	87,395	124,633	82,324	82,324	82,324
Empire State Development Corporation	1,177,551	1,861,910	2,276,894	1,985,659	1,972,139
Energy Research and Development Authority, New York State	84,350	166,579	30,000	34,313	38,038
Financial Services, Department of	413,032	453,165	447,915	447,915	447,915
Lake Ontario Resiliency/Economic Development	8,184	10,250	10,250	370	0
Olympic Regional Development Authority	80,273	74,854	87,354	53,854	21,554
Power Authority, New York	7,282	16,700	15,200	22,200	12,200
Public Service Department	244,221	172,329	398,511	1,152,170	1,161,389
Regional Economic Development Program	295	1,295	1,295	1,295	1,295
Strategic Investment Program	(750)	2,000	2,000	2,000	2,000
Functional Total	2,312,308	3,152,953	3,640,797	4,113,157	4,048,766
PARKS AND THE ENVIRONMENT					
Adirondack Park Agency	5,454	6,338	8,436	18,537	12,537
Environmental Conservation, Department of	1,852,405	2,064,223	2,175,385	2,239,801	2,297,241
Hudson River Park Trust	16,050	10,000	5,633	0	0
Parks, Recreation and Historic Preservation, Office of	492,922	682,868	598,253	573,794	566,799
Public Facilities Sustainability Program	0	5,000	10,000	15,000	20,000
Functional Total	2,366,831	2,768,429	2,797,707	2,847,132	2,896,577
TRANSPORTATION					
Metropolitan Transportation Authority	271,621	753,000	910,000	1,087,266	499,867
Motor Vehicles, Department of	474,724	521,915	504,769	510,895	476,064
Transportation, Department of	11,219,155	11,953,339	12,662,484	12,929,209	13,333,544
Waterfront Commission	2,542	4,755	4,839	4,876	5,018
Functional Total	11,968,042	13,233,009	14,082,092	14,532,246	14,314,493
HEALTH					
Aging, Office for the	274,948	320,305	301,362	301,872	313,041
Health, Department of	100,912,825	105,494,835	108,237,547	113,053,159	115,600,376
Medical Assistance	82,744,521	83,519,735	86,667,659	90,836,782	93,198,050
Essential Plan	9,832,218	12,444,815	12,263,561	12,769,366	13,415,327
Medicaid Administration	2,366,313	2,517,315	2,374,919	2,406,796	1,833,009
Public Health	5,969,773	7,012,970	6,931,408	7,040,215	7,153,990
Medicaid Inspector General, Office of the	50,025	49,807	49,949	49,949	49,949
Functional Total	101,237,798	105,864,947	108,588,858	113,404,980	115,963,366
SOCIAL WELFARE					
Children and Family Services, Office of	4,734,330	4,589,715	4,514,722	4,673,215	4,687,855
OCFS	4,675,317	4,518,679	4,435,792	4,594,285	4,608,925
OCFS - Other	59,013	71,036	78,930	78,930	78,930
Housing and Community Renewal, Division of	1,234,380	1,475,773	1,982,454	2,047,785	1,978,632
Human Rights, Division of	18,622	23,589	25,413	25,413	25,413
Labor, Department of	709,456	673,937	675,718	675,980	675,980
National and Community Service	14,240	18,480	18,864	18,819	18,842
Nonprofit Infrastructure Capital Investment Program	8,472	5,000	25,000	15,000	15,000
Temporary and Disability Assistance, Office of	6,527,309	7,932,789	6,946,048	6,177,550	6,253,146
Welfare Assistance	3,546,816	4,036,563	4,011,223	4,018,308	4,036,397
All Other	2,980,493	3,896,226	2,934,825	2,159,242	2,216,749
Functional Total	13,246,809	14,719,283	14,188,219	13,633,762	13,654,868
MENTAL HYGIENE					
Addiction Services and Supports, Office of	869,696	1,013,160	985,192	1,017,811	1,007,471
OASAS	753,787	873,595	882,330	909,241	899,625
OASAS - Other	115,909	139,565	102,862	108,570	107,846
Developmental Disabilities, State Council on	5,726	4,200	4,200	4,200	4,200
Justice Center	53,254	55,661	56,946	59,148	58,105
Mental Health, Office of	4,115,783	4,780,248	5,348,666	6,063,702	6,022,335
OMH	2,369,175	2,752,333	3,259,444	3,868,410	3,841,679
OMH - Other	1,746,608	2,027,915	2,089,222	2,195,292	2,180,656
People with Developmental Disabilities, Office for	6,365,761	4,542,498	4,322,858	4,590,208	4,960,016
OPWDD	768,384	618,696	643,432	640,918	654,478
OPWDD - Other	5,597,377	3,923,802	3,679,426	3,949,290	4,305,538
Functional Total	11,410,220	10,395,767	10,717,862	11,735,069	12,052,127
PUBLIC PROTECTION/CRIMINAL JUSTICE					
Correction, Commission of	3,830	3,567	3,659	3,751	3,695
Corrections and Community Supervision, Department of	3,090,428	3,183,434	3,070,147	3,071,282	3,125,480
DOCCS	3,088,679	3,178,034	3,064,747	3,065,882	3,120,080
DOCCS - Other	1,749	5,400	5,400	5,400	5,400

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

	<u>FY 2024</u> Actuals	<u>FY 2025</u> Projected	<u>FY 2026</u> Projected	<u>FY 2027</u> Projected	<u>FY 2028</u> Projected
Criminal Justice Services, Division of	380,274	603,218	574,216	616,533	608,197
Homeland Security and Emergency Services, Division of	4,447,804	2,803,874	2,415,528	1,315,422	1,306,603
Indigent Legal Services, Office of	313,243	325,675	311,817	308,627	308,775
Judicial Conduct, Commission on	7,561	8,716	8,716	8,716	8,716
Judicial Nomination, Commission on	10	30	30	30	30
Judicial Screening Committees, New York State	15	38	38	38	38
Military and Naval Affairs, Division of	441,415	401,334	272,964	208,969	207,710
Prosecutorial Conduct, Commission on	0	750	1,750	1,750	1,750
State Police, Division of	1,008,169	1,093,718	1,112,426	1,134,630	1,154,344
Statewide Financial System	33,581	32,182	32,919	33,677	33,677
Victim Services, Office of	147,053	227,644	261,192	259,216	259,382
Functional Total	<u>9,873,383</u>	<u>8,684,180</u>	<u>8,065,402</u>	<u>6,962,641</u>	<u>7,018,397</u>
HIGHER EDUCATION					
City University of New York	2,327,164	2,569,898	2,875,892	2,892,416	2,869,045
Higher Education Facilities Capital Matching Grants Program	18,745	30,650	40,150	34,150	20,150
Higher Education Services Corporation, New York State	601,233	730,480	756,716	756,607	772,229
State University Construction Fund	0	0	0	0	0
State University of New York	9,902,905	10,397,313	10,869,791	11,220,406	11,541,387
Functional Total	<u>12,850,047</u>	<u>13,728,341</u>	<u>14,542,549</u>	<u>14,903,579</u>	<u>15,202,811</u>
EDUCATION					
Arts, Council on the	98,710	104,974	48,746	48,856	48,858
Education, Department of	<u>46,771,705</u>	<u>49,179,175</u>	<u>45,975,323</u>	<u>46,877,559</u>	<u>47,621,315</u>
<i>School Aid</i>	40,970,174	43,130,168	39,901,649	40,636,053	41,370,218
<i>School Aid – Other</i>	151,315	140,000	140,000	140,000	140,000
<i>STAR Property Tax Relief</i>	1,607,753	1,575,393	1,546,911	1,519,991	1,446,842
<i>Special Education Categorical Programs</i>	2,381,272	2,378,589	2,397,497	2,494,361	2,594,931
<i>All Other</i>	1,661,191	1,955,025	1,989,266	2,087,154	2,069,324
Functional Total	<u>46,870,415</u>	<u>49,284,149</u>	<u>46,024,069</u>	<u>46,926,415</u>	<u>47,670,173</u>
GENERAL GOVERNMENT					
Budget, Division of the	63,302	52,323	38,407	35,607	35,607
Civil Service, Department of	30,262	34,448	42,529	45,930	46,478
Deferred Compensation Board	708	888	909	926	926
Elections, State Board of	43,291	119,405	78,947	79,312	55,629
Employee Relations, Office of	7,052	11,909	11,894	12,082	12,082
Ethics and Lobbying, Independent Commission on	6,184	7,731	7,731	7,731	7,731
Gaming Commission, New York State	190,496	214,102	210,802	210,702	210,602
General Services, Office of	375,846	417,614	365,295	365,020	366,915
Information Technology Services, Office of	769,043	925,033	922,499	838,458	884,008
Inspector General, Office of the	9,165	10,691	10,866	11,027	11,027
Labor Management Committees	40,646	39,300	40,127	40,972	40,972
Prevention of Domestic Violence, Office for	7,479	12,736	12,606	12,606	12,650
Public Employment Relations Board	4,116	7,572	5,168	5,241	5,241
State, Department of	229,104	339,090	352,449	337,754	351,171
Tax Appeals, Division of	3,124	3,882	3,882	3,882	3,882
Taxation and Finance, Department of	356,157	374,139	377,336	379,387	379,387
Veterans' Services, Department of	19,489	26,232	21,784	22,121	20,780
Welfare Inspector General, Office of	699	808	822	836	836
Workers' Compensation Board	211,938	220,793	228,259	233,880	224,798
Functional Total	<u>2,368,101</u>	<u>2,818,696</u>	<u>2,732,312</u>	<u>2,643,474</u>	<u>2,670,722</u>
ELECTED OFFICIALS					
Audit and Control, Department of	187,808	207,591	207,607	204,356	207,809
Executive Chamber	22,829	22,503	23,303	23,303	23,303
Judiciary	3,287,536	3,719,680	3,710,801	3,691,524	3,687,601
Law, Department of	340,316	369,803	351,682	353,602	356,424
Legislature	257,098	293,875	293,875	293,875	293,875
Lieutenant Governor, Office of the	637	1,246	1,246	1,246	1,246
Functional Total	<u>4,096,224</u>	<u>4,614,698</u>	<u>4,588,514</u>	<u>4,567,906</u>	<u>4,570,258</u>
LOCAL GOVERNMENT ASSISTANCE					
Aid and Incentives for Municipalities	722,146	778,852	783,852	740,852	740,852
County-Wide Shared Services Initiative	3,708	5,000	15,000	0	0
Miscellaneous Financial Assistance	23,915	21,339	18,750	18,750	18,750
Municipalities with VLT Facilities	28,885	30,119	30,119	30,119	30,119
Small Government Assistance	217	218	218	218	218
Functional Total	<u>778,871</u>	<u>835,528</u>	<u>847,939</u>	<u>789,939</u>	<u>789,939</u>
ALL OTHER CATEGORIES					
Arts and Cultural Facilities Improvement	8,024	60,000	61,835	20,000	0
Community Resiliency, Economic Sustainability and Technology	3,254	20,000	30,000	55,000	55,000
General State Charges	8,807,096	8,204,407	8,697,525	9,809,179	10,938,589
Local Community Assistance Program	4,333	10,000	10,000	15,000	15,000
Long-Term Debt Service	7,045,352	3,528,788	2,851,966	4,668,586	5,578,999

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

	FY 2024 Actuals	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected
Miscellaneous	(473,441)	(2,210,987)	(1,699,191)	(792,390)	51,269
Special Infrastructure Account	93,636	230,881	421,650	654,435	267,204
Functional Total	<u>15,488,254</u>	<u>9,843,089</u>	<u>10,373,785</u>	<u>14,429,810</u>	<u>16,906,061</u>
TOTAL ALL GOVERNMENTAL FUNDS SPENDING	<u><u>234,867,303</u></u>	<u><u>239,943,069</u></u>	<u><u>241,190,105</u></u>	<u><u>251,490,110</u></u>	<u><u>257,758,558</u></u>

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

	FY 2024 Actuals	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT					
Agriculture and Markets, Department of	50,122	52,669	42,250	44,750	43,250
Alcoholic Beverage Control, Division of	10,000	4,956	27,471	72,524	72,524
Economic Development Capital	5,458	8,000	8,000	8,000	8,000
Economic Development, Department of	62,748	101,808	59,499	59,499	59,499
Empire State Development Corporation	1,169,611	630,271	1,053,069	1,217,378	1,238,594
Energy Research and Development Authority, New York State	66,137	100,000	0	0	0
Financial Services, Department of	69,416	101,522	96,272	96,272	96,272
Lake Ontario Resiliency/Economic Development	8,184	0	0	0	0
Power Authority, New York	7,132	0	0	0	0
Public Service Department	153,579	53,979	30,133	30,133	35,133
Regional Economic Development Program	295	0	0	0	0
Strategic Investment Program	(750)	0	0	0	0
Functional Total	1,601,932	1,053,205	1,316,694	1,528,556	1,553,272
PARKS AND THE ENVIRONMENT					
Environmental Conservation, Department of	828,618	695,573	739,133	764,133	764,133
Parks, Recreation and Historic Preservation, Office of	7,961	25,020	23,020	23,020	23,020
Functional Total	836,579	720,593	762,153	787,153	787,153
TRANSPORTATION					
Metropolitan Transportation Authority	271,621	753,000	910,000	1,087,266	499,867
Motor Vehicles, Department of	18,878	18,000	18,000	18,000	18,000
Transportation, Department of	6,693,719	6,812,750	7,014,849	7,027,445	7,028,568
Functional Total	6,984,218	7,583,750	7,942,849	8,132,711	7,546,435
HEALTH					
Aging, Office for the	265,356	305,555	286,610	287,120	298,289
Health, Department of	99,047,122	102,737,344	105,930,398	110,749,017	113,048,701
<i>Medical Assistance</i>	82,744,521	83,519,735	86,667,659	90,836,782	93,198,050
<i>Essential Plan</i>	9,745,025	11,737,422	12,160,296	12,665,095	13,308,549
<i>Medicaid Administration</i>	1,713,169	1,425,065	1,391,065	1,391,065	841,065
<i>Public Health</i>	4,844,407	6,055,122	5,711,378	5,856,075	5,701,037
Functional Total	99,312,478	103,042,899	106,217,008	111,036,137	113,346,990
SOCIAL WELFARE					
Children and Family Services, Office of	4,372,797	4,065,152	3,981,334	4,123,571	4,136,230
<i>OCFS</i>	4,313,784	3,994,116	3,902,404	4,044,641	4,057,300
<i>OCFS - Other</i>	59,013	71,036	78,930	78,930	78,930
Housing and Community Renewal, Division of	1,147,035	1,366,023	1,861,754	1,934,069	1,863,018
Human Rights, Division of	0	0	500	500	500
Labor, Department of	194,570	202,527	205,542	205,542	205,542
National and Community Service	0	488	511	533	556
Nonprofit Infrastructure Capital Investment Program	8,472	5,000	25,000	15,000	15,000
Temporary and Disability Assistance, Office of	6,019,646	7,594,856	6,599,026	5,831,461	5,907,057
<i>Welfare Assistance</i>	3,546,816	4,036,563	4,011,223	4,018,308	4,036,397
<i>All Other</i>	2,472,830	3,558,293	2,587,803	1,813,153	1,870,660
Functional Total	11,742,520	13,234,046	12,673,667	12,110,676	12,127,903
MENTAL HYGIENE					
Addiction Services and Supports, Office of	732,810	868,447	834,701	860,640	853,925
<i>OASAS</i>	681,952	799,166	805,266	829,656	821,354
<i>OASAS - Other</i>	50,858	69,281	29,435	30,984	32,571
Justice Center	544	806	649	649	649
Mental Health, Office of	1,891,846	2,366,788	2,693,766	3,284,559	3,294,391
<i>OMH</i>	1,493,782	1,770,059	2,184,106	2,764,795	2,764,270
<i>OMH - Other</i>	398,064	596,729	509,660	519,764	530,121
People with Developmental Disabilities, Office for	4,510,528	2,695,812	2,328,637	2,547,244	2,947,227
<i>OPWDD</i>	540,459	481,794	492,509	504,476	516,742
<i>OPWDD - Other</i>	3,970,069	2,214,018	1,836,128	2,042,768	2,430,485
Functional Total	7,135,728	5,931,853	5,857,753	6,693,092	7,096,192
PUBLIC PROTECTION/CRIMINAL JUSTICE					
Corrections and Community Supervision, Department of	8,449	15,106	15,106	15,106	15,106
<i>DOCCS</i>	6,700	9,706	9,706	9,706	9,706
<i>DOCCS - Other</i>	1,749	5,400	5,400	5,400	5,400
Criminal Justice Services, Division of	323,345	458,712	440,954	478,454	478,454
Homeland Security and Emergency Services, Division of	4,340,013	2,668,990	2,251,935	1,157,929	1,158,822
Indigent Legal Services, Office of	305,349	317,629	303,630	300,296	300,296
Military and Naval Affairs, Division of	2,558	1,753	1,777	1,801	1,821
Victim Services, Office of	132,812	204,458	240,058	240,058	240,058
Functional Total	5,112,526	3,666,648	3,253,460	2,193,644	2,194,557

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

	<u>FY 2024 Actuals</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Projected</u>	<u>FY 2027 Projected</u>	<u>FY 2028 Projected</u>
HIGHER EDUCATION					
City University of New York	2,005,307	2,121,356	2,165,837	2,199,078	2,233,642
Higher Education Facilities Capital Matching Grants Program	18,745	30,650	40,150	34,150	20,150
Higher Education Services Corporation, New York State	578,640	691,748	706,690	721,570	737,333
State University of New York	538,252	587,371	556,400	556,400	556,400
Functional Total	<u>3,140,944</u>	<u>3,431,125</u>	<u>3,469,077</u>	<u>3,511,198</u>	<u>3,547,525</u>
EDUCATION					
Arts, Council on the	94,379	99,450	43,133	43,133	43,133
Education, Department of	<u>46,307,193</u>	<u>48,681,176</u>	<u>45,451,911</u>	<u>46,331,407</u>	<u>47,116,465</u>
<i>School Aid</i>	40,960,708	43,130,168	39,901,649	40,636,053	41,370,218
<i>School Aid – Other</i>	151,315	140,000	140,000	140,000	140,000
<i>STAR Property Tax Relief</i>	1,607,753	1,575,393	1,546,911	1,519,991	1,446,842
<i>Special Education Categorical Programs</i>	2,381,272	2,378,589	2,397,497	2,494,361	2,594,931
<i>All Other</i>	1,206,145	1,457,026	1,465,854	1,541,002	1,564,474
Functional Total	<u>46,401,572</u>	<u>48,780,626</u>	<u>45,495,044</u>	<u>46,374,540</u>	<u>47,159,598</u>
GENERAL GOVERNMENT					
Civil Service, Department of	4	300	300	300	300
Elections, State Board of	11,073	62,700	17,700	37,700	17,700
Gaming Commission, New York State	126,434	132,600	129,800	129,700	129,600
General Services, Office of	18,870	9,185	250	250	250
Prevention of Domestic Violence, Office for	4,803	9,262	9,212	9,212	9,212
State, Department of	133,203	220,794	184,185	187,356	171,685
Taxation and Finance, Department of	5,339	6,776	6,776	6,776	6,776
Veterans' Services, Department of	10,443	11,415	9,895	9,895	9,554
Functional Total	<u>310,169</u>	<u>453,032</u>	<u>358,118</u>	<u>381,189</u>	<u>345,077</u>
ELECTED OFFICIALS					
Audit and Control, Department of	0	0	0	0	0
Judiciary	219,889	277,379	295,300	295,300	295,300
Law, Department of	33,803	20,000	0	0	0
Functional Total	<u>253,692</u>	<u>297,379</u>	<u>295,300</u>	<u>295,300</u>	<u>295,300</u>
LOCAL GOVERNMENT ASSISTANCE					
Aid and Incentives for Municipalities	722,146	778,852	783,852	740,852	740,852
County-Wide Shared Services Initiative	3,708	5,000	15,000	0	0
Miscellaneous Financial Assistance	23,915	21,339	18,750	18,750	18,750
Municipalities with VLT Facilities	28,885	30,119	30,119	30,119	30,119
Small Government Assistance	217	218	218	218	218
Functional Total	<u>778,871</u>	<u>835,528</u>	<u>847,939</u>	<u>789,939</u>	<u>789,939</u>
ALL OTHER CATEGORIES					
Arts and Cultural Facilities Improvement	7,745	60,000	61,835	20,000	0
Community Resiliency, Economic Sustainability and Technology	3,254	0	0	0	0
Local Community Assistance Program	4,333	0	0	0	0
Miscellaneous	(540,971)	(890,803)	(708,601)	(573,601)	(123,601)
Special Infrastructure Account	90,881	124,256	267,973	528,012	247,852
Functional Total	<u>(434,758)</u>	<u>(706,547)</u>	<u>(378,793)</u>	<u>(25,589)</u>	<u>124,251</u>
TOTAL ASSISTANCE AND GRANTS SPENDING	<u>183,176,471</u>	<u>188,324,137</u>	<u>188,110,269</u>	<u>193,808,546</u>	<u>196,914,192</u>

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

	FY 2024 Actuals	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT					
Agriculture and Markets, Department of	66,982	62,439	63,405	63,675	63,705
Alcoholic Beverage Control, Division of	48,997	60,876	58,230	59,410	60,519
Economic Development, Department of	24,647	19,297	19,297	19,297	19,297
Empire State Development Corporation	126	0	0	0	0
Financial Services, Department of	229,769	219,840	219,840	219,840	219,840
Olympic Regional Development Authority	14,157	10,054	10,054	10,054	10,054
Public Service Department	57,812	77,314	327,071	1,078,763	1,080,435
Functional Total	442,490	449,820	697,897	1,451,039	1,453,850
PARKS AND THE ENVIRONMENT					
Adirondack Park Agency	5,454	6,338	6,436	6,537	6,537
Environmental Conservation, Department of	299,354	340,670	339,822	336,362	339,262
Parks, Recreation and Historic Preservation, Office of	233,879	250,381	255,252	256,293	256,298
Functional Total	538,687	597,389	601,510	599,192	602,097
TRANSPORTATION					
Motor Vehicles, Department of	68,786	72,902	75,402	75,402	75,863
Transportation, Department of	405,548	386,468	397,584	409,014	420,956
Waterfront Commission	2,500	4,755	4,839	4,876	5,018
Functional Total	476,834	464,125	477,825	489,292	501,837
HEALTH					
Aging, Office for the	9,572	14,750	14,752	14,752	14,752
Health, Department of	1,696,477	2,523,409	1,915,895	1,944,287	1,917,467
<i>Essential Plan</i>	87,193	707,393	103,265	104,271	106,778
<i>Medicaid Administration</i>	644,419	1,077,767	969,695	1,001,572	977,785
<i>Public Health</i>	964,865	738,249	842,935	838,444	832,904
Medicaid Inspector General, Office of the	38,989	38,945	39,087	39,087	39,087
Functional Total	1,745,038	2,577,104	1,969,734	1,998,126	1,971,306
SOCIAL WELFARE					
Children and Family Services, Office of	321,721	416,595	454,874	470,036	483,737
<i>OCFS</i>	321,721	416,595	454,874	470,036	483,737
Housing and Community Renewal, Division of	62,611	76,253	84,913	78,262	80,160
Human Rights, Division of	18,622	23,589	24,913	24,913	24,913
Labor, Department of	361,898	323,333	323,497	323,652	323,652
National and Community Service	14,240	17,747	18,105	18,034	18,034
Temporary and Disability Assistance, Office of	432,338	285,545	294,634	294,701	294,701
<i>All Other</i>	432,338	285,545	294,634	294,701	294,701
Functional Total	1,211,430	1,143,062	1,200,936	1,209,598	1,225,197
MENTAL HYGIENE					
Addiction Services and Supports, Office of	127,242	132,167	137,794	144,428	140,750
<i>OASAS</i>	62,191	61,883	64,367	66,842	65,475
<i>OASAS - Other</i>	65,051	70,284	73,427	77,586	75,275
Developmental Disabilities, State Council on	4,986	3,415	3,415	3,415	3,415
Justice Center	52,710	54,706	56,144	58,342	57,287
Mental Health, Office of	1,858,542	2,037,843	2,192,710	2,330,363	2,289,490
<i>OMH</i>	509,998	606,657	613,148	654,835	638,955
<i>OMH - Other</i>	1,348,544	1,431,186	1,579,562	1,675,528	1,650,535
People with Developmental Disabilities, Office for	1,714,267	1,710,986	1,844,500	1,907,724	1,876,255
<i>OPWDD</i>	86,959	1,202	1,202	1,202	1,202
<i>OPWDD - Other</i>	1,627,308	1,709,784	1,843,298	1,906,522	1,875,053
Functional Total	3,757,747	3,939,117	4,234,563	4,444,272	4,367,197
PUBLIC PROTECTION/CRIMINAL JUSTICE					
Correction, Commission of	3,830	3,567	3,659	3,751	3,695
Corrections and Community Supervision, Department of	2,690,817	2,810,466	2,737,123	2,738,201	2,792,399
<i>DOCCS</i>	2,690,817	2,810,466	2,737,123	2,738,201	2,792,399
Criminal Justice Services, Division of	55,385	59,637	60,636	61,623	64,352
Homeland Security and Emergency Services, Division of	92,978	103,094	111,489	115,936	118,206
Indigent Legal Services, Office of	5,003	5,210	5,303	5,398	5,496
Judicial Conduct, Commission on	7,561	8,716	8,716	8,716	8,716
Judicial Nomination, Commission on	10	30	30	30	30
Judicial Screening Committees, New York State	15	38	38	38	38
Military and Naval Affairs, Division of	285,779	341,580	130,867	130,440	133,010
Prosecutorial Conduct, Commission on	0	750	1,750	1,750	1,750
State Police, Division of	886,525	949,247	1,012,955	1,032,568	1,052,282
Statewide Financial System	33,581	32,182	32,919	33,677	33,677
Victim Services, Office of	10,939	16,263	16,335	16,335	16,467
Functional Total	4,072,423	4,330,780	4,121,820	4,148,463	4,230,118

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

	<u>FY 2024 Actuals</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Projected</u>	<u>FY 2027 Projected</u>	<u>FY 2028 Projected</u>
HIGHER EDUCATION					
City University of New York	240	2,250	2,000	2,000	2,000
Higher Education Services Corporation, New York State	18,096	32,412	50,025	35,036	34,895
State University of New York	<u>7,767,756</u>	<u>7,909,181</u>	<u>8,241,540</u>	<u>8,561,287</u>	<u>8,897,432</u>
Functional Total	<u>7,786,092</u>	<u>7,943,843</u>	<u>8,293,565</u>	<u>8,598,323</u>	<u>8,934,327</u>
EDUCATION					
Arts, Council on the	4,331	5,524	5,613	5,723	5,725
Education, Department of	<u>344,447</u>	<u>360,587</u>	<u>345,405</u>	<u>346,688</u>	<u>349,309</u>
<i>School Aid</i>	7,779	0	0	0	0
<i>All Other</i>	<u>336,668</u>	<u>360,587</u>	<u>345,405</u>	<u>346,688</u>	<u>349,309</u>
Functional Total	<u>348,778</u>	<u>366,111</u>	<u>351,018</u>	<u>352,411</u>	<u>355,034</u>
GENERAL GOVERNMENT					
Budget, Division of the	62,080	51,023	37,107	34,307	34,307
Civil Service, Department of	30,258	33,892	41,968	45,364	45,912
Deferred Compensation Board	446	622	637	649	649
Elections, State Board of	25,427	35,694	38,447	39,443	37,451
Employee Relations, Office of	7,052	11,909	11,894	12,082	12,082
Ethics and Lobbying, Independent Commission on	6,184	7,731	7,731	7,731	7,731
Gaming Commission, New York State	47,546	60,711	60,211	60,211	60,211
General Services, Office of	139,676	147,460	150,599	147,751	147,751
Information Technology Services, Office of	657,858	736,322	728,426	743,832	744,661
Inspector General, Office of the	9,165	10,691	10,866	11,027	11,027
Labor Management Committees	32,880	33,994	34,715	35,452	35,452
Prevention of Domestic Violence, Office for	2,676	3,474	3,394	3,394	3,438
Public Employment Relations Board	4,094	5,094	5,168	5,241	5,241
State, Department of	66,955	74,680	76,150	76,150	76,150
Tax Appeals, Division of	3,124	3,882	3,882	3,882	3,882
Taxation and Finance, Department of	330,138	345,286	348,483	350,534	350,534
Veterans' Services, Department of	8,311	11,267	10,548	10,627	10,627
Welfare Inspector General, Office of	699	808	822	836	836
Workers' Compensation Board	<u>148,600</u>	<u>151,231</u>	<u>154,581</u>	<u>158,006</u>	<u>158,006</u>
Functional Total	<u>1,583,169</u>	<u>1,725,771</u>	<u>1,725,629</u>	<u>1,746,519</u>	<u>1,745,948</u>
ELECTED OFFICIALS					
Audit and Control, Department of	183,863	191,458	194,770	198,151	201,762
Executive Chamber	22,829	22,503	23,303	23,303	23,303
Judiciary	2,162,551	2,419,800	2,419,800	2,419,800	2,419,800
Law, Department of	263,518	298,520	301,417	304,376	309,458
Legislature	256,986	293,875	293,875	293,875	293,875
Lieutenant Governor, Office of the	637	1,246	1,246	1,246	1,246
Functional Total	<u>2,890,384</u>	<u>3,227,402</u>	<u>3,234,411</u>	<u>3,240,751</u>	<u>3,249,444</u>
ALL OTHER CATEGORIES					
Long-Term Debt Service	48,761	39,450	41,196	41,196	41,196
Miscellaneous	<u>11,951</u>	<u>4,888</u>	<u>334,515</u>	<u>1,054,552</u>	<u>1,454,552</u>
Functional Total	<u>60,712</u>	<u>44,338</u>	<u>375,711</u>	<u>1,095,748</u>	<u>1,495,748</u>
TOTAL STATE OPERATIONS SPENDING	<u>24,913,784</u>	<u>26,808,862</u>	<u>27,284,619</u>	<u>29,373,734</u>	<u>30,132,103</u>

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

	FY 2024 Actuals	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT					
Agriculture and Markets, Department of	43,156	45,653	46,351	46,545	46,566
Alcoholic Beverage Control, Division of	24,343	34,416	34,529	35,132	35,748
Economic Development, Department of	14,060	14,769	14,769	14,769	14,769
Financial Services, Department of	176,282	163,054	163,054	163,054	163,054
Olympic Regional Development Authority	8,829	3,838	3,838	3,838	3,838
Public Service Department	49,365	62,376	63,329	64,300	65,803
Functional Total	316,035	324,106	325,870	327,638	329,778
PARKS AND THE ENVIRONMENT					
Adirondack Park Agency	4,418	4,925	5,016	5,110	5,110
Environmental Conservation, Department of	235,055	275,117	277,437	272,477	272,877
Parks, Recreation and Historic Preservation, Office of	179,238	203,131	207,633	208,306	208,306
Functional Total	418,711	483,173	490,086	485,893	486,293
TRANSPORTATION					
Motor Vehicles, Department of	48,490	54,578	54,578	54,578	54,902
Transportation, Department of	216,010	193,924	199,752	205,755	211,963
Waterfront Commission	2,300	3,930	3,999	4,019	4,144
Functional Total	266,800	252,432	258,329	264,352	271,009
HEALTH					
Aging, Office for the	7,829	10,264	10,264	10,264	10,264
Health, Department of	427,893	453,098	468,799	472,628	474,714
<i>Essential Plan</i>	3,677	5,452	5,702	5,852	6,078
<i>Medicaid Administration</i>	104,551	101,111	102,252	102,845	103,533
<i>Public Health</i>	319,665	346,535	360,845	363,931	365,103
Medicaid Inspector General, Office of the	33,334	33,381	33,381	33,381	33,381
Functional Total	469,056	496,743	512,444	516,273	518,359
SOCIAL WELFARE					
Children and Family Services, Office of	188,628	250,292	278,956	292,540	301,773
<i>OCFS</i>	188,628	250,292	278,956	292,540	301,773
Housing and Community Renewal, Division of	47,968	57,130	61,552	61,552	61,552
Human Rights, Division of	14,662	18,636	19,260	19,260	19,260
Labor, Department of	237,486	218,004	219,513	219,668	219,668
National and Community Service	924	807	819	831	831
Temporary and Disability Assistance, Office of	182,003	149,580	151,650	151,723	151,723
<i>All Other</i>	182,003	149,580	151,650	151,723	151,723
Functional Total	671,671	694,449	731,750	745,574	754,807
MENTAL HYGIENE					
Addiction Services and Supports, Office of	77,336	90,532	96,026	102,201	97,888
<i>OASAS</i>	29,756	37,057	39,321	41,546	39,979
<i>OASAS - Other</i>	47,580	53,475	56,705	60,655	57,909
Developmental Disabilities, State Council on	1,154	1,266	1,266	1,266	1,266
Justice Center	41,934	43,505	44,710	46,665	45,365
Mental Health, Office of	1,391,338	1,477,853	1,582,346	1,694,551	1,647,790
<i>OMH</i>	386,792	447,787	477,159	512,784	498,163
<i>OMH - Other</i>	1,004,546	1,030,066	1,105,187	1,181,767	1,149,627
People with Developmental Disabilities, Office for	1,454,697	1,481,035	1,578,487	1,645,695	1,608,210
<i>OPWDD</i>	565	0	0	0	0
<i>OPWDD - Other</i>	1,454,132	1,481,035	1,578,487	1,645,695	1,608,210
Functional Total	2,966,459	3,094,191	3,302,835	3,490,378	3,400,519
PUBLIC PROTECTION/CRIMINAL JUSTICE					
Correction, Commission of	3,649	3,298	3,384	3,470	3,416
Corrections and Community Supervision, Department of	2,173,046	2,347,837	2,282,412	2,283,490	2,327,688
<i>DOCCS</i>	2,173,046	2,347,837	2,282,412	2,283,490	2,327,688
Criminal Justice Services, Division of	37,348	44,643	45,355	46,052	47,598
Homeland Security and Emergency Services, Division of	45,944	56,740	62,125	64,620	66,145
Indigent Legal Services, Office of	4,397	4,310	4,386	4,463	4,543
Judicial Conduct, Commission on	5,644	6,516	6,516	6,516	6,516
Military and Naval Affairs, Division of	217,754	249,222	96,037	96,870	98,808
Prosecutorial Conduct, Commission on	0	350	1,350	1,350	1,350
State Police, Division of	765,629	830,497	898,600	916,130	934,263
Statewide Financial System	13,086	12,806	13,068	13,336	13,336
Victim Services, Office of	8,561	7,239	7,302	7,302	7,379
Functional Total	3,275,058	3,563,458	3,420,535	3,443,599	3,511,042

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

	<u>FY 2024 Actuals</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Projected</u>	<u>FY 2027 Projected</u>	<u>FY 2028 Projected</u>
HIGHER EDUCATION					
Higher Education Services Corporation, New York State	7,949	11,706	12,111	12,486	12,845
State University of New York	4,645,396	4,750,200	4,952,075	5,140,678	5,338,924
Functional Total	<u>4,653,345</u>	<u>4,761,906</u>	<u>4,964,186</u>	<u>5,153,164</u>	<u>5,351,769</u>
EDUCATION					
Arts, Council on the	2,848	2,995	3,046	3,107	3,108
Education, Department of	203,875	202,080	203,804	206,794	208,305
<i>School Aid</i>	2,788	0	0	0	0
<i>All Other</i>	201,087	202,080	203,804	206,794	208,305
Functional Total	<u>206,723</u>	<u>205,075</u>	<u>206,850</u>	<u>209,901</u>	<u>211,413</u>
GENERAL GOVERNMENT					
Budget, Division of the	30,382	31,602	31,602	31,602	31,602
Civil Service, Department of	23,086	29,588	34,883	35,216	35,220
Deferred Compensation Board	429	438	447	456	456
Elections, State Board of	12,049	17,916	20,036	20,238	20,512
Employee Relations, Office of	6,913	11,487	11,666	11,849	11,849
Ethics and Lobbying, Independent Commission on	5,054	6,674	6,674	6,674	6,674
Gaming Commission, New York State	32,236	34,861	34,861	34,861	34,861
General Services, Office of	49,224	45,540	46,951	47,898	47,898
Information Technology Services, Office of	329,672	366,068	382,729	391,345	392,174
Inspector General, Office of the	7,663	8,877	8,999	9,123	9,123
Labor Management Committees	7,257	5,823	5,939	6,058	6,058
Prevention of Domestic Violence, Office for	2,349	2,695	2,733	2,733	2,773
Public Employment Relations Board	3,831	4,806	4,873	4,940	4,940
State, Department of	48,039	49,045	50,760	50,760	50,760
Tax Appeals, Division of	2,909	3,442	3,442	3,442	3,442
Taxation and Finance, Department of	276,002	273,026	275,574	277,356	277,356
Veterans' Services, Department of	7,481	8,845	8,908	8,971	8,971
Welfare Inspector General, Office of	696	699	713	727	727
Workers' Compensation Board	92,754	92,026	93,828	95,666	95,666
Functional Total	<u>938,026</u>	<u>993,458</u>	<u>1,025,618</u>	<u>1,039,915</u>	<u>1,041,062</u>
ELECTED OFFICIALS					
Audit and Control, Department of	141,011	153,840	156,332	158,873	161,716
Executive Chamber	16,285	17,731	18,531	18,531	18,531
Judiciary	1,793,712	1,995,100	1,995,100	1,995,100	1,995,100
Law, Department of	194,173	212,178	214,686	217,245	220,942
Legislature	196,616	223,497	223,497	223,497	223,497
Lieutenant Governor, Office of the	579	1,119	1,119	1,119	1,119
Functional Total	<u>2,342,376</u>	<u>2,603,465</u>	<u>2,609,265</u>	<u>2,614,365</u>	<u>2,620,905</u>
ALL OTHER CATEGORIES					
Miscellaneous	2,166	2,401	332,510	952,530	1,352,530
Functional Total	<u>2,166</u>	<u>2,401</u>	<u>332,510</u>	<u>952,530</u>	<u>1,352,530</u>
TOTAL PERSONAL SERVICE SPENDING	<u>16,526,426</u>	<u>17,474,857</u>	<u>18,180,278</u>	<u>19,243,582</u>	<u>19,849,486</u>

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

	FY 2024 Actuals	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT					
Agriculture and Markets, Department of	23,826	16,786	17,054	17,130	17,139
Alcoholic Beverage Control, Division of	24,654	26,460	23,701	24,278	24,771
Economic Development, Department of	10,587	4,528	4,528	4,528	4,528
Empire State Development Corporation	126	0	0	0	0
Financial Services, Department of	53,487	56,786	56,786	56,786	56,786
Olympic Regional Development Authority	5,328	6,216	6,216	6,216	6,216
Public Service Department	8,447	14,938	263,742	1,014,463	1,014,632
Functional Total	126,455	125,714	372,027	1,123,401	1,124,072
PARKS AND THE ENVIRONMENT					
Adirondack Park Agency	1,036	1,413	1,420	1,427	1,427
Environmental Conservation, Department of	64,299	65,553	62,385	63,885	66,385
Parks, Recreation and Historic Preservation, Office of	54,641	47,250	47,619	47,987	47,992
Functional Total	119,976	114,216	111,424	113,299	115,804
TRANSPORTATION					
Motor Vehicles, Department of	20,296	18,324	20,824	20,824	20,961
Transportation, Department of	189,538	192,544	197,832	203,259	208,993
Waterfront Commission	200	825	840	857	874
Functional Total	210,034	211,693	219,496	224,940	230,828
HEALTH					
Aging, Office for the	1,743	4,486	4,488	4,488	4,488
Health, Department of	1,268,584	2,070,311	1,447,096	1,471,659	1,442,753
<i>Essential Plan</i>	83,516	701,941	97,563	98,419	100,700
<i>Medicaid Administration</i>	539,868	976,656	867,443	898,727	874,252
<i>Public Health</i>	645,200	391,714	482,090	474,513	467,801
Medicaid Inspector General, Office of the	5,655	5,564	5,706	5,706	5,706
Functional Total	1,275,982	2,080,361	1,457,290	1,481,853	1,452,947
SOCIAL WELFARE					
Children and Family Services, Office of	133,093	166,303	175,918	177,496	181,964
<i>OCFS</i>	133,093	166,303	175,918	177,496	181,964
Housing and Community Renewal, Division of	14,643	19,123	23,361	16,710	18,608
Human Rights, Division of	3,960	4,953	5,653	5,653	5,653
Labor, Department of	124,412	105,329	103,984	103,984	103,984
National and Community Service	13,316	16,940	17,286	17,203	17,203
Temporary and Disability Assistance, Office of	250,335	135,965	142,984	142,978	142,978
<i>All Other</i>	250,335	135,965	142,984	142,978	142,978
Functional Total	539,759	448,613	469,186	464,024	470,390
MENTAL HYGIENE					
Addiction Services and Supports, Office of	49,906	41,635	41,768	42,227	42,862
<i>OASAS</i>	32,435	24,826	25,046	25,296	25,496
<i>OASAS - Other</i>	17,471	16,809	16,722	16,931	17,366
Developmental Disabilities, State Council on	3,832	2,149	2,149	2,149	2,149
Justice Center	10,776	11,201	11,434	11,677	11,922
Mental Health, Office of	467,204	559,990	610,364	635,812	641,700
<i>OMH</i>	123,206	158,870	135,989	142,051	140,792
<i>OMH - Other</i>	343,998	401,120	474,375	493,761	500,908
People with Developmental Disabilities, Office for	259,570	229,951	266,013	262,029	268,045
<i>OPWDD</i>	86,394	1,202	1,202	1,202	1,202
<i>OPWDD - Other</i>	173,176	228,749	264,811	260,827	266,843
Functional Total	791,288	844,926	931,728	953,894	966,678
PUBLIC PROTECTION/CRIMINAL JUSTICE					
Correction, Commission of	181	269	275	281	279
Corrections and Community Supervision, Department of	517,771	462,629	454,711	454,711	464,711
<i>DOCCS</i>	517,771	462,629	454,711	454,711	464,711
Criminal Justice Services, Division of	18,037	14,994	15,281	15,571	16,754
Homeland Security and Emergency Services, Division of	47,034	46,354	49,364	51,316	52,061
Indigent Legal Services, Office of	606	900	917	935	953
Judicial Conduct, Commission on	1,917	2,200	2,200	2,200	2,200
Judicial Nomination, Commission on	10	30	30	30	30
Judicial Screening Committees, New York State	15	38	38	38	38
Military and Naval Affairs, Division of	68,025	92,358	34,830	33,570	34,202
Prosecutorial Conduct, Commission on	0	400	400	400	400
State Police, Division of	120,896	118,750	114,355	116,438	118,019
Statewide Financial System	20,495	19,376	19,851	20,341	20,341
Victim Services, Office of	2,378	9,024	9,033	9,033	9,088
Functional Total	797,365	767,322	701,285	704,864	719,076

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

	<u>FY 2024 Actuals</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Projected</u>	<u>FY 2027 Projected</u>	<u>FY 2028 Projected</u>
HIGHER EDUCATION					
City University of New York	240	2,250	2,000	2,000	2,000
Higher Education Services Corporation, New York State	10,147	20,706	37,914	22,550	22,050
State University of New York	<u>3,122,360</u>	<u>3,158,981</u>	<u>3,289,465</u>	<u>3,420,609</u>	<u>3,558,508</u>
Functional Total	<u>3,132,747</u>	<u>3,181,937</u>	<u>3,329,379</u>	<u>3,445,159</u>	<u>3,582,558</u>
EDUCATION					
Arts, Council on the	1,483	2,529	2,567	2,616	2,617
Education, Department of	<u>140,572</u>	<u>158,507</u>	<u>141,601</u>	<u>139,894</u>	<u>141,004</u>
<i>School Aid</i>	4,991	0	0	0	0
<i>All Other</i>	<u>135,581</u>	<u>158,507</u>	<u>141,601</u>	<u>139,894</u>	<u>141,004</u>
Functional Total	<u>142,055</u>	<u>161,036</u>	<u>144,168</u>	<u>142,510</u>	<u>143,621</u>
GENERAL GOVERNMENT					
Budget, Division of the	31,698	19,421	5,505	2,705	2,705
Civil Service, Department of	7,172	4,304	7,085	10,148	10,692
Deferred Compensation Board	17	184	190	193	193
Elections, State Board of	13,378	17,778	18,411	19,205	16,939
Employee Relations, Office of	139	422	228	233	233
Ethics and Lobbying, Independent Commission on	1,130	1,057	1,057	1,057	1,057
Gaming Commission, New York State	15,310	25,850	25,350	25,350	25,350
General Services, Office of	90,452	101,920	103,648	99,853	99,853
Information Technology Services, Office of	328,186	370,254	345,697	352,487	352,487
Inspector General, Office of the	1,502	1,814	1,867	1,904	1,904
Labor Management Committees	25,623	28,171	28,776	29,394	29,394
Prevention of Domestic Violence, Office for	327	779	661	661	665
Public Employment Relations Board	263	288	295	301	301
State, Department of	18,916	25,635	25,390	25,390	25,390
Tax Appeals, Division of	215	440	440	440	440
Taxation and Finance, Department of	54,136	72,260	72,909	73,178	73,178
Veterans' Services, Department of	830	2,422	1,640	1,656	1,656
Welfare Inspector General, Office of	3	109	109	109	109
Workers' Compensation Board	<u>55,846</u>	<u>59,205</u>	<u>60,753</u>	<u>62,340</u>	<u>62,340</u>
Functional Total	<u>645,143</u>	<u>732,313</u>	<u>700,011</u>	<u>706,604</u>	<u>704,886</u>
ELECTED OFFICIALS					
Audit and Control, Department of	42,852	37,618	38,438	39,278	40,046
Executive Chamber	6,544	4,772	4,772	4,772	4,772
Judiciary	368,839	424,700	424,700	424,700	424,700
Law, Department of	69,345	86,342	86,731	87,131	88,516
Legislature	60,370	70,378	70,378	70,378	70,378
Lieutenant Governor, Office of the	58	127	127	127	127
Functional Total	<u>548,008</u>	<u>623,937</u>	<u>625,146</u>	<u>626,386</u>	<u>628,539</u>
ALL OTHER CATEGORIES					
Long-Term Debt Service	48,761	39,450	41,196	41,196	41,196
Miscellaneous	<u>9,785</u>	<u>2,487</u>	<u>2,005</u>	<u>102,022</u>	<u>102,022</u>
Functional Total	<u>58,546</u>	<u>41,937</u>	<u>43,201</u>	<u>143,218</u>	<u>143,218</u>
TOTAL NON-PERSONAL SERVICE/INDIRECT COSTS SPENDING	<u>8,387,358</u>	<u>9,334,005</u>	<u>9,104,341</u>	<u>10,130,152</u>	<u>10,282,617</u>

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

	FY 2024 Actuals	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT					
Agriculture and Markets, Department of	4,312	4,512	4,512	4,512	4,512
Alcoholic Beverage Control, Division of	9,684	14,477	13,877	13,877	14,093
Economic Development, Department of	0	28	28	28	28
Financial Services, Department of	113,847	116,803	116,803	116,803	116,803
Olympic Regional Development Authority	1,487	1,500	1,500	1,500	1,500
Public Service Department	32,830	41,036	41,307	43,274	45,821
Functional Total	162,160	178,356	178,027	179,994	182,757
PARKS AND THE ENVIRONMENT					
Environmental Conservation, Department of	60,861	65,724	65,724	65,724	65,724
Parks, Recreation and Historic Preservation, Office of	5,004	5,570	5,584	5,584	5,584
Functional Total	65,865	71,294	71,308	71,308	71,308
TRANSPORTATION					
Motor Vehicles, Department of	25,412	29,987	29,987	29,987	29,987
Transportation, Department of	8,369	9,094	9,566	10,064	11,599
Waterfront Commission	42	0	0	0	0
Functional Total	33,823	39,081	39,553	40,051	41,586
HEALTH					
Aging, Office for the	20	0	0	0	0
Health, Department of	87,027	108,962	109,079	109,437	109,652
<i>Medicaid Administration</i>	8,725	14,483	14,159	14,159	14,159
<i>Public Health</i>	78,302	94,479	94,920	95,278	95,493
Medicaid Inspector General, Office of the	11,036	10,862	10,862	10,862	10,862
Functional Total	98,083	119,824	119,941	120,299	120,514
SOCIAL WELFARE					
Children and Family Services, Office of	19,600	25,273	26,260	27,291	28,071
<i>OCFS</i>	19,600	25,273	26,260	27,291	28,071
Housing and Community Renewal, Division of	24,734	33,497	35,787	35,454	35,454
Labor, Department of	152,988	148,077	146,679	146,786	146,786
National and Community Service	0	245	248	252	252
Temporary and Disability Assistance, Office of	74,232	50,604	50,604	50,604	50,604
<i>All Other</i>	74,232	50,604	50,604	50,604	50,604
Functional Total	271,554	257,696	259,578	260,387	261,167
MENTAL HYGIENE					
Addiction Services and Supports, Office of	32	1,394	1,417	1,442	1,455
<i>OASAS</i>	32	1,394	1,417	1,442	1,455
Developmental Disabilities, State Council on	740	785	785	785	785
Justice Center	0	149	153	157	169
Mental Health, Office of	940	1,000	1,005	1,010	1,010
<i>OMH</i>	940	1,000	1,005	1,010	1,010
<i>OMH - Other</i>	0	0	0	0	0
People with Developmental Disabilities, Office for	95	0	0	0	0
<i>OPWDD</i>	95	0	0	0	0
Functional Total	1,807	3,328	3,360	3,394	3,419
PUBLIC PROTECTION/CRIMINAL JUSTICE					
Corrections and Community Supervision, Department of	979	2,898	2,910	2,923	2,923
<i>DOCCS</i>	979	2,898	2,910	2,923	2,923
Criminal Justice Services, Division of	414	369	376	384	391
Homeland Security and Emergency Services, Division of	7,207	7,876	7,879	7,882	7,900
Indigent Legal Services, Office of	2,891	2,836	2,884	2,933	2,983
Military and Naval Affairs, Division of	10,228	7,441	7,441	7,441	7,441
State Police, Division of	28,578	31,023	31,023	31,023	31,023
Victim Services, Office of	2,601	2,823	2,823	2,823	2,857
Functional Total	52,898	55,266	55,336	55,409	55,518
HIGHER EDUCATION					
Higher Education Services Corporation, New York State	4,497	6,320	1	1	1
State University of New York	440,187	591,417	609,693	628,512	647,471
Functional Total	444,684	597,737	609,694	628,513	647,472
EDUCATION					
Education, Department of	104,827	102,782	104,300	105,000	105,000
<i>School Aid</i>	1,687	0	0	0	0
<i>All Other</i>	103,140	102,782	104,300	105,000	105,000
Functional Total	104,827	102,782	104,300	105,000	105,000
GENERAL GOVERNMENT					

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

	<u>FY 2024 Actuals</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Projected</u>	<u>FY 2027 Projected</u>	<u>FY 2028 Projected</u>
Budget, Division of the	1,222	1,300	1,300	1,300	1,300
Civil Service, Department of	0	256	261	266	266
Deferred Compensation Board	262	266	272	277	277
Elections, State Board of	620	511	453	469	478
Employee Relations, Office of	0	0	0	0	0
Gaming Commission, New York State	16,516	20,791	20,791	20,791	20,791
General Services, Office of	3,724	2,780	2,836	2,893	2,893
Information Technology Services, Office of	370	0	0	0	0
Labor Management Committees	7,766	5,306	5,412	5,520	5,520
State, Department of	26,963	22,103	22,248	22,248	22,248
Taxation and Finance, Department of	20,680	22,077	22,077	22,077	22,077
Veterans' Services, Department of	480	550	596	599	599
Workers' Compensation Board	61,942	60,562	62,678	64,874	64,874
Functional Total	<u>140,545</u>	<u>136,502</u>	<u>138,924</u>	<u>141,314</u>	<u>141,323</u>
ELECTED OFFICIALS					
Audit and Control, Department of	1,900	2,492	2,580	2,672	2,724
Judiciary	879,987	972,501	972,501	972,501	972,501
Law, Department of	41,357	44,557	45,041	45,542	46,316
Legislature	112	0	0	0	0
Functional Total	<u>923,356</u>	<u>1,019,550</u>	<u>1,020,122</u>	<u>1,020,715</u>	<u>1,021,541</u>
ALL OTHER CATEGORIES					
General State Charges	8,807,096	8,204,407	8,697,525	9,809,179	10,938,589
Miscellaneous	1,405	1,392	1,475	1,500	1,500
Functional Total	<u>8,808,501</u>	<u>8,205,799</u>	<u>8,699,000</u>	<u>9,810,679</u>	<u>10,940,089</u>
TOTAL GENERAL STATE CHARGES SPENDING	<u>11,108,103</u>	<u>10,787,215</u>	<u>11,299,143</u>	<u>12,437,063</u>	<u>13,591,694</u>

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

	<u>FY 2024 Actuals</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Projected</u>	<u>FY 2027 Projected</u>	<u>FY 2028 Projected</u>
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT					
Agriculture and Markets, Department of	14,920	61,309	71,309	64,309	43,309
Economic Development, Department of	0	3,500	3,500	3,500	3,500
Empire State Development Corporation	7,814	1,231,639	1,223,825	768,281	733,545
Energy Research and Development Authority, New York State	18,213	66,579	30,000	34,313	38,038
Financial Services, Department of	0	15,000	15,000	15,000	15,000
Lake Ontario Resiliency/Economic Development	0	10,250	10,250	370	0
Olympic Regional Development Authority	64,629	63,300	75,800	42,300	10,000
Power Authority, New York	150	16,700	15,200	22,200	12,200
Regional Economic Development Program	0	1,295	1,295	1,295	1,295
Strategic Investment Program	0	2,000	2,000	2,000	2,000
Functional Total	<u>105,726</u>	<u>1,471,572</u>	<u>1,448,179</u>	<u>953,568</u>	<u>858,887</u>
PARKS AND THE ENVIRONMENT					
Adirondack Park Agency	0	0	2,000	12,000	6,000
Environmental Conservation, Department of	663,572	962,256	1,030,706	1,073,582	1,128,122
Hudson River Park Trust	16,050	10,000	5,633	0	0
Parks, Recreation and Historic Preservation, Office of	246,078	401,897	314,397	288,897	281,897
Public Facilities Sustainability Program	0	5,000	10,000	15,000	20,000
Functional Total	<u>925,700</u>	<u>1,379,153</u>	<u>1,362,736</u>	<u>1,389,479</u>	<u>1,436,019</u>
TRANSPORTATION					
Motor Vehicles, Department of	361,648	401,026	381,380	387,506	352,214
Transportation, Department of	4,111,519	4,745,027	5,240,485	5,482,686	5,872,421
Functional Total	<u>4,473,167</u>	<u>5,146,053</u>	<u>5,621,865</u>	<u>5,870,192</u>	<u>6,224,635</u>
HEALTH					
Health, Department of	82,199	125,120	282,175	250,418	524,556
<i>Public Health</i>	82,199	125,120	282,175	250,418	524,556
Functional Total	<u>82,199</u>	<u>125,120</u>	<u>282,175</u>	<u>250,418</u>	<u>524,556</u>
SOCIAL WELFARE					
Children and Family Services, Office of	20,212	82,695	52,254	52,317	39,817
<i>OCFS</i>	20,212	82,695	52,254	52,317	39,817
Temporary and Disability Assistance, Office of	1,093	1,784	1,784	784	784
<i>All Other</i>	1,093	1,784	1,784	784	784
Functional Total	<u>21,305</u>	<u>84,479</u>	<u>54,038</u>	<u>53,101</u>	<u>40,601</u>
MENTAL HYGIENE					
Addiction Services and Supports, Office of	9,612	11,152	11,280	11,301	11,341
<i>OASAS</i>	9,612	11,152	11,280	11,301	11,341
Mental Health, Office of	364,455	374,617	461,185	447,770	437,444
<i>OMH</i>	364,455	374,617	461,185	447,770	437,444
People with Developmental Disabilities, Office for	140,871	135,700	149,721	135,240	136,534
<i>OPWDD</i>	140,871	135,700	149,721	135,240	136,534
Functional Total	<u>514,938</u>	<u>521,469</u>	<u>622,186</u>	<u>594,311</u>	<u>585,319</u>
PUBLIC PROTECTION/CRIMINAL JUSTICE					
Corrections and Community Supervision, Department of	390,183	354,964	315,008	315,052	315,052
<i>DOCCS</i>	390,183	354,964	315,008	315,052	315,052
Criminal Justice Services, Division of	1,130	84,500	72,250	76,072	65,000
Homeland Security and Emergency Services, Division of	7,606	23,914	44,225	33,675	21,675
Military and Naval Affairs, Division of	142,850	50,560	132,879	69,287	65,438
State Police, Division of	93,066	113,448	68,448	71,039	71,039
Victim Services, Office of	701	4,100	1,976	0	0
Functional Total	<u>635,536</u>	<u>631,486</u>	<u>634,786</u>	<u>565,125</u>	<u>538,204</u>
HIGHER EDUCATION					
City University of New York	321,617	446,292	708,055	691,338	633,403
State University Construction Fund	0	0	0	0	0
State University of New York	1,156,710	1,309,344	1,462,158	1,474,207	1,440,084
Functional Total	<u>1,478,327</u>	<u>1,755,636</u>	<u>2,170,213</u>	<u>2,165,545</u>	<u>2,073,487</u>
EDUCATION					
Education, Department of	15,238	34,630	73,707	94,464	50,541
<i>All Other</i>	15,238	34,630	73,707	94,464	50,541
Functional Total	<u>15,238</u>	<u>34,630</u>	<u>73,707</u>	<u>94,464</u>	<u>50,541</u>
GENERAL GOVERNMENT					
Elections, State Board of	6,171	20,500	22,347	1,700	0
General Services, Office of	213,576	258,189	211,610	214,126	216,021
Information Technology Services, Office of	110,815	188,711	194,073	94,626	139,347
Public Employment Relations Board	22	2,478	0	0	0

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

	<u>FY 2024 Actuals</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Projected</u>	<u>FY 2027 Projected</u>	<u>FY 2028 Projected</u>
State, Department of	1,983	21,513	69,866	52,000	81,088
Veterans' Services, Department of	255	3,000	745	1,000	0
Workers' Compensation Board	1,396	9,000	11,000	11,000	1,918
Functional Total	<u>334,218</u>	<u>503,391</u>	<u>509,641</u>	<u>374,452</u>	<u>438,374</u>
ELECTED OFFICIALS					
Audit and Control, Department of	2,045	13,641	10,257	3,533	3,323
Judiciary	25,109	50,000	23,200	3,923	0
Law, Department of	1,638	6,726	5,224	3,684	650
Functional Total	<u>28,792</u>	<u>70,367</u>	<u>38,681</u>	<u>11,140</u>	<u>3,973</u>
ALL OTHER CATEGORIES					
Arts and Cultural Facilities Improvement	279	0	0	0	0
Community Resiliency, Economic Sustainability and Technology	0	20,000	30,000	55,000	55,000
Local Community Assistance Program	0	10,000	10,000	15,000	15,000
Miscellaneous	54,174	(1,326,464)	(1,326,580)	(1,274,841)	(1,281,182)
Special Infrastructure Account	2,755	106,625	153,677	126,423	19,352
Functional Total	<u>57,208</u>	<u>(1,189,839)</u>	<u>(1,132,903)</u>	<u>(1,078,418)</u>	<u>(1,191,830)</u>
TOTAL CAPITAL PROJECTS SPENDING	<u>8,672,354</u>	<u>10,533,517</u>	<u>11,685,304</u>	<u>11,243,377</u>	<u>11,582,766</u>

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

	FY 2024 Actuals	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT					
Agriculture and Markets, Department of	110,892	165,492	166,039	161,809	139,339
Alcoholic Beverage Control, Division of	68,681	80,309	99,578	145,811	147,136
Economic Development Capital	5,458	8,000	8,000	8,000	8,000
Economic Development, Department of	79,043	77,333	72,024	72,024	72,024
Empire State Development Corporation	1,014,508	1,629,410	1,949,394	1,731,909	1,718,389
Energy Research and Development Authority, New York State	84,350	166,579	30,000	34,313	38,038
Financial Services, Department of	413,032	451,765	446,515	446,515	446,515
Lake Ontario Resiliency/Economic Development	8,184	10,250	10,250	370	0
Olympic Regional Development Authority	80,273	74,854	87,354	53,854	21,554
Power Authority, New York	7,282	16,700	15,200	22,200	12,200
Public Service Department	237,626	170,253	396,435	1,150,094	1,159,313
Regional Economic Development Program	295	1,295	1,295	1,295	1,295
Strategic Investment Program	(750)	2,000	2,000	2,000	2,000
Functional Total	2,108,874	2,854,240	3,284,084	3,830,194	3,765,803
PARKS AND THE ENVIRONMENT					
Adirondack Park Agency	5,454	5,988	8,086	18,187	12,187
Environmental Conservation, Department of	1,268,756	1,579,431	1,669,593	1,713,009	1,770,449
Hudson River Park Trust	16,050	10,000	5,633	0	0
Parks, Recreation and Historic Preservation, Office of	473,164	654,560	569,945	545,486	538,491
Public Facilities Sustainability Program	0	5,000	10,000	15,000	20,000
Functional Total	1,763,424	2,254,979	2,263,257	2,291,682	2,341,127
TRANSPORTATION					
Metropolitan Transportation Authority	271,621	753,000	910,000	1,087,266	499,867
Motor Vehicles, Department of	447,772	491,719	474,573	480,699	445,868
Transportation, Department of	9,148,204	9,480,328	9,801,291	10,089,562	10,491,906
Waterfront Commission	2,542	4,715	4,799	4,836	4,978
Functional Total	9,870,139	10,729,762	11,190,663	11,662,363	11,442,619
HEALTH					
Aging, Office for the	178,128	211,195	192,252	192,762	203,931
Health, Department of	31,294,256	35,016,521	39,027,816	41,851,918	43,501,514
<i>Medical Assistance</i>	26,924,453	30,103,953	33,942,499	36,723,292	38,602,726
<i>Essential Plan</i>	87,193	0	0	0	0
<i>Medicaid Administration</i>	1,177,265	1,205,057	1,116,904	1,111,689	839,870
<i>Public Health</i>	3,105,345	3,707,511	3,968,413	4,016,937	4,058,918
Medicaid Inspector General, Office of the	19,145	19,222	19,293	19,293	19,293
Functional Total	31,491,529	35,246,938	39,239,361	42,063,973	43,724,738
SOCIAL WELFARE					
Children and Family Services, Office of	2,327,583	3,087,802	3,334,208	3,491,515	3,504,315
<i>OCFS</i>	2,268,570	3,016,766	3,255,278	3,412,585	3,425,385
<i>OCFS - Other</i>	59,013	71,036	78,930	78,930	78,930
Housing and Community Renewal, Division of	1,082,861	1,409,921	1,916,594	1,982,030	1,912,877
Human Rights, Division of	16,289	18,829	20,653	20,653	20,653
Labor, Department of	109,758	140,422	141,975	141,996	141,996
National and Community Service	311	843	869	894	917
Nonprofit Infrastructure Capital Investment Program	8,472	5,000	25,000	15,000	15,000
Temporary and Disability Assistance, Office of	2,621,538	3,918,272	2,981,531	2,230,233	2,305,829
<i>Welfare Assistance</i>	1,219,967	1,342,787	1,367,447	1,391,732	1,409,821
<i>All Other</i>	1,401,571	2,575,485	1,614,084	838,501	896,008
Functional Total	6,166,812	8,581,089	8,420,830	7,882,321	7,901,587
MENTAL HYGIENE					
Addiction Services and Supports, Office of	697,233	873,754	845,638	878,106	867,766
<i>OASAS</i>	581,324	734,189	742,776	769,536	759,920
<i>OASAS - Other</i>	115,909	139,565	102,862	108,570	107,846
Justice Center	36,942	36,383	41,555	43,735	42,665
Mental Health, Office of	4,040,525	4,712,190	5,280,608	5,995,644	5,954,277
<i>OMH</i>	2,293,917	2,684,275	3,191,386	3,800,352	3,773,621
<i>OMH - Other</i>	1,746,608	2,027,915	2,089,222	2,195,292	2,180,656
People with Developmental Disabilities, Office for	6,304,926	4,541,498	4,321,858	4,589,208	4,959,016
<i>OPWDD</i>	707,549	617,696	642,432	639,918	653,478
<i>OPWDD - Other</i>	5,597,377	3,923,802	3,679,426	3,949,290	4,305,538
Functional Total	11,079,626	10,163,825	10,489,659	11,506,693	11,823,724
PUBLIC PROTECTION/CRIMINAL JUSTICE					
Correction, Commission of	3,830	3,567	3,659	3,751	3,695
Corrections and Community Supervision, Department of	3,077,518	3,176,229	3,062,932	3,064,057	3,118,255
<i>DOCCS</i>	3,075,769	3,170,829	3,057,532	3,058,657	3,112,855
<i>DOCCS - Other</i>	1,749	5,400	5,400	5,400	5,400
Criminal Justice Services, Division of	359,674	577,482	548,285	590,403	581,873
Homeland Security and Emergency Services, Division of	136,191	248,874	260,528	260,422	251,603

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

	FY 2024 Actuals	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected
Indigent Legal Services, Office of	313,243	325,675	311,817	308,627	308,775
Judicial Conduct, Commission on	7,561	8,716	8,716	8,716	8,716
Judicial Nomination, Commission on	10	30	30	30	30
Judicial Screening Committees, New York State	15	38	38	38	38
Military and Naval Affairs, Division of	303,367	295,724	150,917	122,953	124,027
Prosecutorial Conduct, Commission on	0	750	1,750	1,750	1,750
State Police, Division of	972,000	1,057,718	1,081,956	1,103,238	1,122,354
Statewide Financial System	33,581	32,182	32,919	33,677	33,677
Victim Services, Office of	31,509	130,820	164,368	162,392	162,558
Functional Total	5,238,499	5,857,805	5,627,915	5,660,054	5,717,351
HIGHER EDUCATION					
City University of New York	2,327,139	2,567,898	2,873,892	2,890,416	2,867,045
Higher Education Facilities Capital Matching Grants Program	18,745	30,650	40,150	34,150	20,150
Higher Education Services Corporation, New York State	598,437	723,846	750,082	749,973	765,595
State University Construction Fund	0	0	0	0	0
State University of New York	9,535,958	10,048,626	10,521,104	10,871,719	11,192,700
Functional Total	12,480,279	13,371,020	14,185,228	14,546,258	14,845,490
EDUCATION					
Arts, Council on the	98,589	104,274	48,046	48,156	48,158
Education, Department of	38,049,487	40,358,792	41,588,560	42,490,796	43,234,552
<i>School Aid</i>	33,541,908	35,481,675	36,605,711	37,340,115	38,074,280
<i>School Aid – Other</i>	151,315	140,000	140,000	140,000	140,000
<i>STAR Property Tax Relief</i>	1,607,753	1,575,393	1,546,911	1,519,991	1,446,842
<i>Special Education Categorical Programs</i>	1,408,000	1,507,434	1,597,497	1,694,361	1,794,931
<i>All Other</i>	1,340,511	1,654,290	1,698,441	1,796,329	1,778,499
Functional Total	38,148,076	40,463,066	41,636,606	42,538,952	43,282,710
GENERAL GOVERNMENT					
Budget, Division of the	63,302	52,323	38,407	35,607	35,607
Civil Service, Department of	30,262	34,448	42,529	45,930	46,478
Deferred Compensation Board	708	888	909	926	926
Elections, State Board of	35,048	109,769	69,971	70,187	48,382
Employee Relations, Office of	7,052	11,909	11,894	12,082	12,082
Ethics and Lobbying, Independent Commission on	6,184	7,731	7,731	7,731	7,731
Gaming Commission, New York State	190,496	214,102	210,802	210,702	210,602
General Services, Office of	357,139	400,171	347,852	347,577	349,472
Information Technology Services, Office of	737,615	901,436	918,073	834,032	879,582
Inspector General, Office of the	9,165	10,691	10,866	11,027	11,027
Labor Management Committees	40,646	39,300	40,127	40,972	40,972
Prevention of Domestic Violence, Office for	7,085	12,736	12,606	12,606	12,650
Public Employment Relations Board	4,116	7,572	5,168	5,241	5,241
State, Department of	157,078	255,517	268,876	254,181	267,598
Tax Appeals, Division of	3,124	3,882	3,882	3,882	3,882
Taxation and Finance, Department of	356,039	373,639	376,836	378,887	378,887
Veterans' Services, Department of	17,958	23,908	19,392	19,705	18,364
Welfare Inspector General, Office of	699	808	822	836	836
Workers' Compensation Board	211,938	220,793	228,259	233,880	224,798
Functional Total	2,235,654	2,681,623	2,615,002	2,525,991	2,555,117
ELECTED OFFICIALS					
Audit and Control, Department of	187,808	207,591	207,607	204,356	207,809
Executive Chamber	22,829	22,503	23,303	23,303	23,303
Judiciary	3,275,737	3,707,880	3,699,001	3,679,724	3,675,801
Law, Department of	300,585	318,053	299,932	301,852	303,775
Legislature	257,098	293,875	293,875	293,875	293,875
Lieutenant Governor, Office of the	637	1,246	1,246	1,246	1,246
Functional Total	4,044,694	4,551,148	4,524,964	4,504,356	4,505,809
LOCAL GOVERNMENT ASSISTANCE					
Aid and Incentives for Municipalities	722,146	778,852	783,852	740,852	740,852
County-Wide Shared Services Initiative	3,708	5,000	15,000	0	0
Miscellaneous Financial Assistance	23,915	21,339	18,750	18,750	18,750
Municipalities with VLT Facilities	28,885	30,119	30,119	30,119	30,119
Small Government Assistance	217	218	218	218	218
Functional Total	778,871	835,528	847,939	789,939	789,939

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

	<u>FY 2024 Actuals</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Projected</u>	<u>FY 2027 Projected</u>	<u>FY 2028 Projected</u>
ALL OTHER CATEGORIES					
Arts and Cultural Facilities Improvement	8,024	60,000	61,835	20,000	0
Community Resiliency, Economic Sustainability and Technology	3,254	20,000	30,000	55,000	55,000
General State Charges	8,807,096	8,204,407	8,697,525	9,809,179	10,938,589
Local Community Assistance Program	4,333	10,000	10,000	15,000	15,000
Long-Term Debt Service	7,045,352	3,528,788	2,851,966	4,668,586	5,578,999
Miscellaneous	(1,018,163)	(2,243,049)	(1,231,253)	(324,452)	519,207
Special Infrastructure Account	93,636	230,881	421,650	654,435	267,204
Functional Total	<u>14,943,532</u>	<u>9,811,027</u>	<u>10,841,723</u>	<u>14,897,748</u>	<u>17,373,999</u>
TOTAL STATE FUNDS SPENDING	<u>140,350,009</u>	<u>147,402,050</u>	<u>155,167,231</u>	<u>164,700,524</u>	<u>170,070,013</u>

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

	FY 2024 Actuals	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT					
Agriculture and Markets, Department of	49,073	52,669	42,250	44,750	43,250
Alcoholic Beverage Control, Division of	10,000	4,956	27,471	72,524	72,524
Economic Development Capital	5,458	8,000	8,000	8,000	8,000
Economic Development, Department of	55,550	54,753	49,444	49,444	49,444
Empire State Development Corporation	1,006,568	626,771	954,569	1,192,628	1,213,844
Energy Research and Development Authority, New York State	66,137	100,000	0	0	0
Financial Services, Department of	69,416	101,522	96,272	96,272	96,272
Lake Ontario Resiliency/Economic Development	8,184	0	0	0	0
Power Authority, New York	7,132	0	0	0	0
Public Service Department	148,931	53,979	30,133	30,133	35,133
Regional Economic Development Program	295	0	0	0	0
Strategic Investment Program	(750)	0	0	0	0
Functional Total	1,425,994	1,002,650	1,208,139	1,493,751	1,518,467
PARKS AND THE ENVIRONMENT					
Environmental Conservation, Department of	317,713	289,573	312,133	316,133	316,133
Parks, Recreation and Historic Preservation, Office of	7,046	8,750	6,750	6,750	6,750
Functional Total	324,759	298,323	318,883	322,883	322,883
TRANSPORTATION					
Metropolitan Transportation Authority	271,621	753,000	910,000	1,087,266	499,867
Motor Vehicles, Department of	1,250	0	0	0	0
Transportation, Department of	6,296,579	6,209,239	6,297,142	6,274,439	6,275,562
Functional Total	6,569,450	6,962,239	7,207,142	7,361,705	6,775,429
HEALTH					
Aging, Office for the	173,444	206,861	187,916	188,426	199,595
Health, Department of	30,180,154	34,052,049	37,806,149	40,663,793	42,034,324
<i>Medical Assistance</i>	26,924,453	30,103,953	33,942,499	36,723,292	38,602,726
<i>Medicaid Administration</i>	879,892	792,231	758,231	758,231	483,231
<i>Public Health</i>	2,375,809	3,155,865	3,105,419	3,182,270	2,948,367
Functional Total	30,353,598	34,258,910	37,994,065	40,852,219	42,233,919
SOCIAL WELFARE					
Children and Family Services, Office of	2,086,337	2,696,461	2,937,034	3,079,271	3,091,930
<i>OCFS</i>	2,027,324	2,625,425	2,858,104	3,000,341	3,013,000
<i>OCFS - Other</i>	59,013	71,036	78,930	78,930	78,930
Housing and Community Renewal, Division of	1,009,829	1,317,589	1,813,320	1,885,635	1,814,584
Human Rights, Division of	0	0	500	500	500
Labor, Department of	30,555	50,635	53,650	53,650	53,650
National and Community Service	0	488	511	533	556
Nonprofit Infrastructure Capital Investment Program	8,472	5,000	25,000	15,000	15,000
Temporary and Disability Assistance, Office of	2,414,087	3,784,080	2,838,250	2,087,885	2,163,481
<i>Welfare Assistance</i>	1,219,967	1,342,787	1,367,447	1,391,732	1,409,821
<i>All Other</i>	1,194,120	2,441,293	1,470,803	696,153	753,660
Functional Total	5,549,280	7,854,253	7,668,265	7,122,474	7,139,701
MENTAL HYGIENE					
Addiction Services and Supports, Office of	581,031	738,007	704,261	730,200	723,485
<i>OASAS</i>	530,173	668,726	674,826	699,216	690,914
<i>OASAS - Other</i>	50,858	69,281	29,435	30,984	32,571
Justice Center	544	806	649	649	649
Mental Health, Office of	1,819,648	2,310,823	2,637,801	3,228,594	3,238,426
<i>OMH</i>	1,421,584	1,714,094	2,128,141	2,708,830	2,708,305
<i>OMH - Other</i>	398,064	596,729	509,660	519,764	530,121
People with Developmental Disabilities, Office for	4,510,528	2,695,812	2,328,637	2,547,244	2,947,227
<i>OPWDD</i>	540,459	481,794	492,509	504,476	516,742
<i>OPWDD - Other</i>	3,970,069	2,214,018	1,836,128	2,042,768	2,430,485
Functional Total	6,911,751	5,745,448	5,671,348	6,506,687	6,909,787
PUBLIC PROTECTION/CRIMINAL JUSTICE					
Corrections and Community Supervision, Department of	8,449	15,106	15,106	15,106	15,106
<i>DOCCS</i>	6,700	9,706	9,706	9,706	9,706
<i>DOCCS - Other</i>	1,749	5,400	5,400	5,400	5,400
Criminal Justice Services, Division of	309,575	442,912	425,154	462,654	462,654
Homeland Security and Emergency Services, Division of	82,325	160,990	143,935	149,929	150,822
Indigent Legal Services, Office of	305,349	317,629	303,630	300,296	300,296
Military and Naval Affairs, Division of	2,558	1,753	1,777	1,801	1,821
Victim Services, Office of	23,414	111,458	147,058	147,058	147,058
Functional Total	731,670	1,049,848	1,036,660	1,076,844	1,077,757
HIGHER EDUCATION					
City University of New York	2,005,307	2,121,356	2,165,837	2,199,078	2,233,642

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

	FY 2024 Actuals	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected
Higher Education Facilities Capital Matching Grants Program	18,745	30,650	40,150	34,150	20,150
Higher Education Services Corporation, New York State	578,640	691,748	706,690	721,570	737,333
State University of New York	538,252	587,371	556,400	556,400	556,400
Functional Total	3,140,944	3,431,125	3,469,077	3,511,198	3,547,525
EDUCATION					
Arts, Council on the	94,258	98,850	42,533	42,533	42,533
Education, Department of	37,832,814	40,079,821	41,274,266	42,153,762	42,938,820
<i>School Aid</i>	33,541,908	35,481,675	36,605,711	37,340,115	38,074,280
<i>School Aid – Other</i>	151,315	140,000	140,000	140,000	140,000
<i>STAR Property Tax Relief</i>	1,607,753	1,575,393	1,546,911	1,519,991	1,446,842
<i>Special Education Categorical Programs</i>	1,408,000	1,507,434	1,597,497	1,694,361	1,794,931
<i>All Other</i>	1,123,838	1,375,319	1,384,147	1,459,295	1,482,767
Functional Total	37,927,072	40,178,671	41,316,799	42,196,295	42,981,353
GENERAL GOVERNMENT					
Civil Service, Department of	4	300	300	300	300
Elections, State Board of	10,929	62,700	17,700	37,700	17,700
Gaming Commission, New York State	126,434	132,600	129,800	129,700	129,600
General Services, Office of	18,870	8,935	0	0	0
Prevention of Domestic Violence, Office for	4,618	9,262	9,212	9,212	9,212
State, Department of	68,669	162,837	126,228	129,399	113,728
Taxation and Finance, Department of	5,339	6,776	6,776	6,776	6,776
Veterans' Services, Department of	10,443	11,415	9,895	9,895	9,554
Functional Total	245,306	394,825	299,911	322,982	286,870
ELECTED OFFICIALS					
Audit and Control, Department of	0	0	0	0	0
Judiciary	219,889	277,379	295,300	295,300	295,300
Law, Department of	33,803	20,000	0	0	0
Functional Total	253,692	297,379	295,300	295,300	295,300
LOCAL GOVERNMENT ASSISTANCE					
Aid and Incentives for Municipalities	722,146	778,852	783,852	740,852	740,852
County-Wide Shared Services Initiative	3,708	5,000	15,000	0	0
Miscellaneous Financial Assistance	23,915	21,339	18,750	18,750	18,750
Municipalities with VLT Facilities	28,885	30,119	30,119	30,119	30,119
Small Government Assistance	217	218	218	218	218
Functional Total	778,871	835,528	847,939	789,939	789,939
ALL OTHER CATEGORIES					
Arts and Cultural Facilities Improvement	7,745	60,000	61,835	20,000	0
Community Resiliency, Economic Sustainability and Technology	3,254	0	0	0	0
Local Community Assistance Program	4,333	0	0	0	0
Miscellaneous	(124,739)	(422,865)	(240,663)	(105,663)	344,337
Special Infrastructure Account	90,881	124,256	267,973	528,012	247,852
Functional Total	(18,526)	(238,609)	89,145	442,349	592,189
TOTAL ASSISTANCE AND GRANTS SPENDING	94,193,861	102,070,590	107,422,673	112,294,626	114,471,119

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

	FY 2024 Actuals	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT					
Agriculture and Markets, Department of	45,731	49,218	50,184	50,454	50,484
Alcoholic Beverage Control, Division of	48,997	60,876	58,230	59,410	60,519
Economic Development, Department of	23,493	19,052	19,052	19,052	19,052
Empire State Development Corporation	126	0	0	0	0
Financial Services, Department of	229,769	218,440	218,440	218,440	218,440
Olympic Regional Development Authority	14,157	10,054	10,054	10,054	10,054
Public Service Department	55,865	76,019	325,776	1,077,468	1,079,140
Functional Total	418,138	433,659	681,736	1,434,878	1,437,689
PARKS AND THE ENVIRONMENT					
Adirondack Park Agency	5,454	5,988	6,086	6,187	6,187
Environmental Conservation, Department of	252,852	293,217	292,369	288,909	291,809
Parks, Recreation and Historic Preservation, Office of	228,603	246,367	251,238	252,279	252,284
Functional Total	486,909	545,572	549,693	547,375	550,280
TRANSPORTATION					
Motor Vehicles, Department of	62,278	63,796	66,296	66,296	66,757
Transportation, Department of	386,142	362,507	372,936	383,661	394,724
Waterfront Commission	2,500	4,715	4,799	4,836	4,978
Functional Total	450,920	431,018	444,031	454,793	466,459
HEALTH					
Aging, Office for the	4,684	4,334	4,336	4,336	4,336
Health, Department of	1,000,137	798,297	906,803	896,784	894,020
<i>Essential Plan</i>	87,193	0	0	0	0
<i>Medicaid Administration</i>	293,440	407,825	353,672	348,457	351,638
<i>Public Health</i>	619,504	390,472	553,131	548,327	542,382
Medicaid Inspector General, Office of the	19,145	19,222	19,293	19,293	19,293
Functional Total	1,023,966	821,853	930,432	920,413	917,649
SOCIAL WELFARE					
Children and Family Services, Office of	219,165	306,144	342,320	357,226	369,781
<i>OCFS</i>	219,165	306,144	342,320	357,226	369,781
Housing and Community Renewal, Division of	52,704	64,439	73,093	66,442	68,340
Human Rights, Division of	16,289	18,829	20,153	20,153	20,153
Labor, Department of	55,446	61,901	61,926	61,938	61,938
National and Community Service	311	355	358	361	361
Temporary and Disability Assistance, Office of	206,344	132,280	141,369	141,436	141,436
<i>All Other</i>	206,344	132,280	141,369	141,436	141,436
Functional Total	550,259	583,948	639,219	647,556	662,009
MENTAL HYGIENE					
Addiction Services and Supports, Office of	106,558	123,201	128,680	135,163	131,485
<i>OASAS</i>	41,507	52,917	55,253	57,577	56,210
<i>OASAS - Other</i>	65,051	70,284	73,427	77,586	75,275
Justice Center	36,398	35,577	40,906	43,086	42,016
Mental Health, Office of	1,856,422	2,026,362	2,181,229	2,318,882	2,278,009
<i>OMH</i>	507,878	595,176	601,667	643,354	627,474
<i>OMH - Other</i>	1,348,544	1,431,186	1,579,562	1,675,528	1,650,535
People with Developmental Disabilities, Office for	1,653,527	1,709,986	1,843,500	1,906,724	1,875,255
<i>OPWDD</i>	26,219	202	202	202	202
<i>OPWDD - Other</i>	1,627,308	1,709,784	1,843,298	1,906,522	1,875,053
Functional Total	3,652,905	3,895,126	4,194,315	4,403,855	4,326,765
PUBLIC PROTECTION/CRIMINAL JUSTICE					
Correction, Commission of	3,830	3,567	3,659	3,751	3,695
Corrections and Community Supervision, Department of	2,678,553	2,805,522	2,732,179	2,733,257	2,787,455
<i>DOCCS</i>	2,678,553	2,805,522	2,732,179	2,733,257	2,787,455
Criminal Justice Services, Division of	48,969	50,070	50,881	51,677	54,219
Homeland Security and Emergency Services, Division of	45,629	63,094	71,489	75,936	78,206
Indigent Legal Services, Office of	5,003	5,210	5,303	5,398	5,496
Judicial Conduct, Commission on	7,561	8,716	8,716	8,716	8,716
Judicial Nomination, Commission on	10	30	30	30	30
Judicial Screening Committees, New York State	15	38	38	38	38
Military and Naval Affairs, Division of	237,070	300,452	88,843	87,499	89,215
Prosecutorial Conduct, Commission on	0	750	1,750	1,750	1,750
State Police, Division of	853,098	914,747	983,985	1,002,676	1,021,792
Statewide Financial System	33,581	32,182	32,919	33,677	33,677
Victim Services, Office of	5,200	12,889	12,961	12,961	13,093
Functional Total	3,918,519	4,197,267	3,992,753	4,017,366	4,097,382
HIGHER EDUCATION					

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

	<u>FY 2024 Actuals</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Projected</u>	<u>FY 2027 Projected</u>	<u>FY 2028 Projected</u>
City University of New York	215	250	0	0	0
Higher Education Services Corporation, New York State	15,350	25,779	43,392	28,403	28,262
State University of New York	7,402,063	7,560,545	7,892,904	8,212,651	8,548,796
Functional Total	<u>7,417,628</u>	<u>7,586,574</u>	<u>7,936,296</u>	<u>8,241,054</u>	<u>8,577,058</u>
EDUCATION					
Arts, Council on the	4,331	5,424	5,513	5,623	5,625
Education, Department of	158,610	197,559	192,287	193,570	196,191
<i>All Other</i>	158,610	197,559	192,287	193,570	196,191
Functional Total	<u>162,941</u>	<u>202,983</u>	<u>197,800</u>	<u>199,193</u>	<u>201,816</u>
GENERAL GOVERNMENT					
Budget, Division of the	62,080	51,023	37,107	34,307	34,307
Civil Service, Department of	30,258	33,892	41,968	45,364	45,912
Deferred Compensation Board	446	622	637	649	649
Elections, State Board of	17,948	26,569	29,924	30,787	30,682
Employee Relations, Office of	7,052	11,909	11,894	12,082	12,082
Ethics and Lobbying, Independent Commission on	6,184	7,731	7,731	7,731	7,731
Gaming Commission, New York State	47,546	60,711	60,211	60,211	60,211
General Services, Office of	120,969	130,267	133,406	130,558	130,558
Information Technology Services, Office of	650,788	736,322	728,426	743,832	744,661
Inspector General, Office of the	9,165	10,691	10,866	11,027	11,027
Labor Management Committees	32,880	33,994	34,715	35,452	35,452
Prevention of Domestic Violence, Office for	2,467	3,474	3,394	3,394	3,438
Public Employment Relations Board	4,094	5,094	5,168	5,241	5,241
State, Department of	61,788	54,876	56,346	56,346	56,346
Tax Appeals, Division of	3,124	3,882	3,882	3,882	3,882
Taxation and Finance, Department of	330,020	344,786	347,983	350,034	350,034
Veterans' Services, Department of	7,260	9,488	8,747	8,805	8,805
Welfare Inspector General, Office of	699	808	822	836	836
Workers' Compensation Board	148,600	151,231	154,581	158,006	158,006
Functional Total	<u>1,543,368</u>	<u>1,677,370</u>	<u>1,677,808</u>	<u>1,698,544</u>	<u>1,699,860</u>
ELECTED OFFICIALS					
Audit and Control, Department of	183,863	191,458	194,770	198,151	201,762
Executive Chamber	22,829	22,503	23,303	23,303	23,303
Judiciary	2,151,351	2,408,800	2,408,800	2,408,800	2,408,800
Law, Department of	237,571	262,515	265,412	268,371	272,828
Legislature	256,986	293,875	293,875	293,875	293,875
Lieutenant Governor, Office of the	637	1,246	1,246	1,246	1,246
Functional Total	<u>2,853,237</u>	<u>3,180,397</u>	<u>3,187,406</u>	<u>3,193,746</u>	<u>3,201,814</u>
ALL OTHER CATEGORIES					
Long-Term Debt Service	48,761	39,450	41,196	41,196	41,196
Miscellaneous	(948,978)	(495,112)	334,515	1,054,552	1,454,552
Functional Total	<u>(900,217)</u>	<u>(455,662)</u>	<u>375,711</u>	<u>1,095,748</u>	<u>1,495,748</u>
TOTAL STATE OPERATIONS SPENDING	<u>21,578,573</u>	<u>23,100,105</u>	<u>24,807,200</u>	<u>26,854,521</u>	<u>27,634,529</u>

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

	FY 2024 Actuals	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT					
Agriculture and Markets, Department of	38,265	42,240	42,938	43,132	43,153
Alcoholic Beverage Control, Division of	24,343	34,416	34,529	35,132	35,748
Economic Development, Department of	14,060	14,769	14,769	14,769	14,769
Financial Services, Department of	176,282	163,054	163,054	163,054	163,054
Olympic Regional Development Authority	8,829	3,838	3,838	3,838	3,838
Public Service Department	48,365	61,174	62,127	63,098	64,601
Functional Total	310,144	319,491	321,255	323,023	325,163
PARKS AND THE ENVIRONMENT					
Adirondack Park Agency	4,418	4,925	5,016	5,110	5,110
Environmental Conservation, Department of	211,407	244,606	246,926	241,966	242,366
Parks, Recreation and Historic Preservation, Office of	176,173	200,264	204,766	205,439	205,439
Functional Total	391,998	449,795	456,708	452,515	452,915
TRANSPORTATION					
Motor Vehicles, Department of	44,372	49,783	49,783	49,783	50,107
Transportation, Department of	206,211	183,440	188,953	194,633	200,507
Waterfront Commission	2,300	3,890	3,959	3,979	4,104
Functional Total	252,883	237,113	242,695	248,395	254,718
HEALTH					
Aging, Office for the	4,552	4,196	4,196	4,196	4,196
Health, Department of	317,957	342,368	357,226	360,386	361,780
<i>Essential Plan</i>	3,677	0	0	0	0
<i>Medicaid Administration</i>	54,794	55,950	56,520	56,587	56,827
<i>Public Health</i>	259,486	286,418	300,706	303,799	304,953
Medicaid Inspector General, Office of the	16,667	16,673	16,673	16,673	16,673
Functional Total	339,176	363,237	378,095	381,255	382,649
SOCIAL WELFARE					
Children and Family Services, Office of	151,502	215,501	243,558	256,528	265,529
<i>OCFS</i>	151,502	215,501	243,558	256,528	265,529
Housing and Community Renewal, Division of	41,125	48,683	53,100	53,100	53,100
Human Rights, Division of	14,662	15,215	15,839	15,839	15,839
Labor, Department of	35,826	38,251	39,621	39,633	39,633
National and Community Service	279	346	349	352	352
Temporary and Disability Assistance, Office of	66,392	70,269	72,339	72,412	72,412
<i>All Other</i>	66,392	70,269	72,339	72,412	72,412
Functional Total	309,786	388,265	424,806	437,864	446,865
MENTAL HYGIENE					
Addiction Services and Supports, Office of	72,527	85,328	90,770	96,892	92,579
<i>OASAS</i>	24,947	31,853	34,065	36,237	34,670
<i>OASAS - Other</i>	47,580	53,475	56,705	60,655	57,909
Justice Center	28,246	27,195	32,025	33,977	32,675
Mental Health, Office of	1,389,863	1,476,788	1,581,281	1,693,486	1,646,725
<i>OMH</i>	385,317	446,722	476,094	511,719	497,098
<i>OMH - Other</i>	1,004,546	1,030,066	1,105,187	1,181,767	1,149,627
People with Developmental Disabilities, Office for	1,454,550	1,481,035	1,578,487	1,645,695	1,608,210
<i>OPWDD</i>	418	0	0	0	0
<i>OPWDD - Other</i>	1,454,132	1,481,035	1,578,487	1,645,695	1,608,210
Functional Total	2,945,186	3,070,346	3,282,563	3,470,050	3,380,189
PUBLIC PROTECTION/CRIMINAL JUSTICE					
Correction, Commission of	3,649	3,298	3,384	3,470	3,416
Corrections and Community Supervision, Department of	2,161,546	2,344,084	2,278,659	2,279,737	2,323,935
<i>DOCCS</i>	2,161,546	2,344,084	2,278,659	2,279,737	2,323,935
Criminal Justice Services, Division of	35,009	39,678	40,293	40,890	42,339
Homeland Security and Emergency Services, Division of	29,933	41,740	47,125	49,620	51,145
Indigent Legal Services, Office of	4,397	4,310	4,386	4,463	4,543
Judicial Conduct, Commission on	5,644	6,516	6,516	6,516	6,516
Military and Naval Affairs, Division of	188,584	225,120	71,453	71,794	73,230
Prosecutorial Conduct, Commission on	0	350	1,350	1,350	1,350
State Police, Division of	746,446	817,334	885,174	902,435	920,294
Statewide Financial System	13,086	12,806	13,068	13,336	13,336
Victim Services, Office of	4,020	4,784	4,847	4,847	4,924
Functional Total	3,192,314	3,500,020	3,356,255	3,378,458	3,445,028
HIGHER EDUCATION					
Higher Education Services Corporation, New York State	7,906	10,870	11,275	11,650	12,009
State University of New York	4,636,156	4,741,894	4,943,769	5,132,372	5,330,618
Functional Total	4,644,062	4,752,764	4,955,044	5,144,022	5,342,627

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

	<u>FY 2024 Actuals</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Projected</u>	<u>FY 2027 Projected</u>	<u>FY 2028 Projected</u>
EDUCATION					
Arts, Council on the	2,848	2,995	3,046	3,107	3,108
Education, Department of	<u>106,803</u>	<u>114,343</u>	<u>116,067</u>	<u>119,057</u>	<u>120,568</u>
<i>All Other</i>	<u>106,803</u>	<u>114,343</u>	<u>116,067</u>	<u>119,057</u>	<u>120,568</u>
Functional Total	<u>109,651</u>	<u>117,338</u>	<u>119,113</u>	<u>122,164</u>	<u>123,676</u>
GENERAL GOVERNMENT					
Budget, Division of the	30,382	31,602	31,602	31,602	31,602
Civil Service, Department of	23,086	29,588	34,883	35,216	35,220
Deferred Compensation Board	429	438	447	456	456
Elections, State Board of	11,068	16,947	19,332	19,520	19,780
Employee Relations, Office of	6,913	11,487	11,666	11,849	11,849
Ethics and Lobbying, Independent Commission on	5,054	6,674	6,674	6,674	6,674
Gaming Commission, New York State	32,236	34,861	34,861	34,861	34,861
General Services, Office of	49,224	45,540	46,951	47,898	47,898
Information Technology Services, Office of	328,965	366,068	382,729	391,345	392,174
Inspector General, Office of the	7,663	8,877	8,999	9,123	9,123
Labor Management Committees	7,257	5,823	5,939	6,058	6,058
Prevention of Domestic Violence, Office for	2,169	2,695	2,733	2,733	2,773
Public Employment Relations Board	3,831	4,806	4,873	4,940	4,940
State, Department of	44,506	38,287	40,002	40,002	40,002
Tax Appeals, Division of	2,909	3,442	3,442	3,442	3,442
Taxation and Finance, Department of	276,002	273,026	275,574	277,356	277,356
Veterans' Services, Department of	6,735	7,951	8,005	8,059	8,059
Welfare Inspector General, Office of	696	699	713	727	727
Workers' Compensation Board	<u>92,754</u>	<u>92,026</u>	<u>93,828</u>	<u>95,666</u>	<u>95,666</u>
Functional Total	<u>931,879</u>	<u>980,837</u>	<u>1,013,253</u>	<u>1,027,527</u>	<u>1,028,660</u>
ELECTED OFFICIALS					
Audit and Control, Department of	141,011	153,840	156,332	158,873	161,716
Executive Chamber	16,285	17,731	18,531	18,531	18,531
Judiciary	1,792,136	1,992,900	1,992,900	1,992,900	1,992,900
Law, Department of	173,426	188,178	190,686	193,245	196,499
Legislature	196,616	223,497	223,497	223,497	223,497
Lieutenant Governor, Office of the	579	1,119	1,119	1,119	1,119
Functional Total	<u>2,320,053</u>	<u>2,577,265</u>	<u>2,583,065</u>	<u>2,588,165</u>	<u>2,594,262</u>
ALL OTHER CATEGORIES					
Miscellaneous	<u>2,166</u>	<u>2,401</u>	<u>332,510</u>	<u>952,530</u>	<u>1,352,530</u>
Functional Total	<u>2,166</u>	<u>2,401</u>	<u>332,510</u>	<u>952,530</u>	<u>1,352,530</u>
TOTAL PERSONAL SERVICE SPENDING	<u>15,749,298</u>	<u>16,758,872</u>	<u>17,465,362</u>	<u>18,525,968</u>	<u>19,129,282</u>

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

	FY 2024 Actuals	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT					
Agriculture and Markets, Department of	7,466	6,978	7,246	7,322	7,331
Alcoholic Beverage Control, Division of	24,654	26,460	23,701	24,278	24,771
Economic Development, Department of	9,433	4,283	4,283	4,283	4,283
Empire State Development Corporation	126	0	0	0	0
Financial Services, Department of	53,487	55,386	55,386	55,386	55,386
Olympic Regional Development Authority	5,328	6,216	6,216	6,216	6,216
Public Service Department	7,500	14,845	263,649	1,014,370	1,014,539
Functional Total	107,994	114,168	360,481	1,111,855	1,112,526
PARKS AND THE ENVIRONMENT					
Adirondack Park Agency	1,036	1,063	1,070	1,077	1,077
Environmental Conservation, Department of	41,445	48,611	45,443	46,943	49,443
Parks, Recreation and Historic Preservation, Office of	52,430	46,103	46,472	46,840	46,845
Functional Total	94,911	95,777	92,985	94,860	97,365
TRANSPORTATION					
Motor Vehicles, Department of	17,906	14,013	16,513	16,513	16,650
Transportation, Department of	179,931	179,067	183,983	189,028	194,217
Waterfront Commission	200	825	840	857	874
Functional Total	198,037	193,905	201,336	206,398	211,741
HEALTH					
Aging, Office for the	132	138	140	140	140
Health, Department of	682,180	455,929	549,577	536,398	532,240
<i>Essential Plan</i>	83,516	0	0	0	0
<i>Medicaid Administration</i>	238,646	351,875	297,152	291,870	294,811
<i>Public Health</i>	360,018	104,054	252,425	244,528	237,429
Medicaid Inspector General, Office of the	2,478	2,549	2,620	2,620	2,620
Functional Total	684,790	458,616	552,337	539,158	535,000
SOCIAL WELFARE					
Children and Family Services, Office of	67,663	90,643	98,762	100,698	104,252
<i>OCFS</i>	67,663	90,643	98,762	100,698	104,252
Housing and Community Renewal, Division of	11,579	15,756	19,993	13,342	15,240
Human Rights, Division of	1,627	3,614	4,314	4,314	4,314
Labor, Department of	19,620	23,650	22,305	22,305	22,305
National and Community Service	32	9	9	9	9
Temporary and Disability Assistance, Office of	139,952	62,011	69,030	69,024	69,024
<i>All Other</i>	139,952	62,011	69,030	69,024	69,024
Functional Total	240,473	195,683	214,413	209,692	215,144
MENTAL HYGIENE					
Addiction Services and Supports, Office of	34,031	37,873	37,910	38,271	38,906
<i>OASAS</i>	16,560	21,064	21,188	21,340	21,540
<i>OASAS - Other</i>	17,471	16,809	16,722	16,931	17,366
Justice Center	8,152	8,382	8,881	9,109	9,341
Mental Health, Office of	466,559	549,574	599,948	625,396	631,284
<i>OMH</i>	122,561	148,454	125,573	131,635	130,376
<i>OMH - Other</i>	343,998	401,120	474,375	493,761	500,908
People with Developmental Disabilities, Office for	198,977	228,951	265,013	261,029	267,045
<i>OPWDD</i>	25,801	202	202	202	202
<i>OPWDD - Other</i>	173,176	228,749	264,811	260,827	266,843
Functional Total	707,719	824,780	911,752	933,805	946,576
PUBLIC PROTECTION/CRIMINAL JUSTICE					
Correction, Commission of	181	269	275	281	279
Corrections and Community Supervision, Department of	517,007	461,438	453,520	453,520	463,520
<i>DOCCS</i>	517,007	461,438	453,520	453,520	463,520
Criminal Justice Services, Division of	13,960	10,392	10,588	10,787	11,880
Homeland Security and Emergency Services, Division of	15,696	21,354	24,364	26,316	27,061
Indigent Legal Services, Office of	606	900	917	935	953
Judicial Conduct, Commission on	1,917	2,200	2,200	2,200	2,200
Judicial Nomination, Commission on	10	30	30	30	30
Judicial Screening Committees, New York State	15	38	38	38	38
Military and Naval Affairs, Division of	48,486	75,332	17,390	15,705	15,985
Prosecutorial Conduct, Commission on	0	400	400	400	400
State Police, Division of	106,652	97,413	98,811	100,241	101,498
Statewide Financial System	20,495	19,376	19,851	20,341	20,341
Victim Services, Office of	1,180	8,105	8,114	8,114	8,169
Functional Total	726,205	697,247	636,498	638,908	652,354
HIGHER EDUCATION					

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

	<u>FY 2024 Actuals</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Projected</u>	<u>FY 2027 Projected</u>	<u>FY 2028 Projected</u>
City University of New York	215	250	0	0	0
Higher Education Services Corporation, New York State	7,444	14,909	32,117	16,753	16,253
State University of New York	2,765,907	2,818,651	2,949,135	3,080,279	3,218,178
Functional Total	<u>2,773,566</u>	<u>2,833,810</u>	<u>2,981,252</u>	<u>3,097,032</u>	<u>3,234,431</u>
EDUCATION					
Arts, Council on the	1,483	2,429	2,467	2,516	2,517
Education, Department of	51,807	83,216	76,220	74,513	75,623
<i>All Other</i>	51,807	83,216	76,220	74,513	75,623
Functional Total	<u>53,290</u>	<u>85,645</u>	<u>78,687</u>	<u>77,029</u>	<u>78,140</u>
GENERAL GOVERNMENT					
Budget, Division of the	31,698	19,421	5,505	2,705	2,705
Civil Service, Department of	7,172	4,304	7,085	10,148	10,692
Deferred Compensation Board	17	184	190	193	193
Elections, State Board of	6,880	9,622	10,592	11,267	10,902
Employee Relations, Office of	139	422	228	233	233
Ethics and Lobbying, Independent Commission on	1,130	1,057	1,057	1,057	1,057
Gaming Commission, New York State	15,310	25,850	25,350	25,350	25,350
General Services, Office of	71,745	84,727	86,455	82,660	82,660
Information Technology Services, Office of	321,823	370,254	345,697	352,487	352,487
Inspector General, Office of the	1,502	1,814	1,867	1,904	1,904
Labor Management Committees	25,623	28,171	28,776	29,394	29,394
Prevention of Domestic Violence, Office for	298	779	661	661	665
Public Employment Relations Board	263	288	295	301	301
State, Department of	17,282	16,589	16,344	16,344	16,344
Tax Appeals, Division of	215	440	440	440	440
Taxation and Finance, Department of	54,018	71,760	72,409	72,678	72,678
Veterans' Services, Department of	525	1,537	742	746	746
Welfare Inspector General, Office of	3	109	109	109	109
Workers' Compensation Board	55,846	59,205	60,753	62,340	62,340
Functional Total	<u>611,489</u>	<u>696,533</u>	<u>664,555</u>	<u>671,017</u>	<u>671,200</u>
ELECTED OFFICIALS					
Audit and Control, Department of	42,852	37,618	38,438	39,278	40,046
Executive Chamber	6,544	4,772	4,772	4,772	4,772
Judiciary	359,215	415,900	415,900	415,900	415,900
Law, Department of	64,145	74,337	74,726	75,126	76,329
Legislature	60,370	70,378	70,378	70,378	70,378
Lieutenant Governor, Office of the	58	127	127	127	127
Functional Total	<u>533,184</u>	<u>603,132</u>	<u>604,341</u>	<u>605,581</u>	<u>607,552</u>
ALL OTHER CATEGORIES					
Long-Term Debt Service	48,761	39,450	41,196	41,196	41,196
Miscellaneous	(951,144)	(497,513)	2,005	102,022	102,022
Functional Total	<u>(902,383)</u>	<u>(458,063)</u>	<u>43,201</u>	<u>143,218</u>	<u>143,218</u>
TOTAL NON-PERSONAL SERVICE/INDIRECT COSTS SPENDING	<u>5,829,275</u>	<u>6,341,233</u>	<u>7,341,838</u>	<u>8,328,553</u>	<u>8,505,247</u>

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

	FY 2024 Actuals	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT					
Agriculture and Markets, Department of	1,168	2,296	2,296	2,296	2,296
Alcoholic Beverage Control, Division of	9,684	14,477	13,877	13,877	14,093
Economic Development, Department of	0	28	28	28	28
Financial Services, Department of	113,847	116,803	116,803	116,803	116,803
Olympic Regional Development Authority	1,487	1,500	1,500	1,500	1,500
Public Service Department	32,830	40,255	40,526	42,493	45,040
Functional Total	159,016	175,359	175,030	176,997	179,760
PARKS AND THE ENVIRONMENT					
Environmental Conservation, Department of	45,640	46,972	46,972	46,972	46,972
Parks, Recreation and Historic Preservation, Office of	4,988	5,546	5,560	5,560	5,560
Functional Total	50,628	52,518	52,532	52,532	52,532
TRANSPORTATION					
Motor Vehicles, Department of	22,596	26,897	26,897	26,897	26,897
Transportation, Department of	2,149	2,232	2,348	2,470	2,893
Waterfront Commission	42	0	0	0	0
Functional Total	24,787	29,129	29,245	29,367	29,790
HEALTH					
Health, Department of	42,013	54,808	55,235	55,598	55,802
<i>Medicaid Administration</i>	3,933	5,001	5,001	5,001	5,001
<i>Public Health</i>	38,080	49,807	50,234	50,597	50,801
Functional Total	42,013	54,808	55,235	55,598	55,802
SOCIAL WELFARE					
Children and Family Services, Office of	1,869	2,502	2,600	2,701	2,787
<i>OCFS</i>	1,869	2,502	2,600	2,701	2,787
Housing and Community Renewal, Division of	20,328	27,893	30,181	29,953	29,953
Labor, Department of	23,757	27,886	26,399	26,408	26,408
Temporary and Disability Assistance, Office of	14	128	128	128	128
<i>All Other</i>	14	128	128	128	128
Functional Total	45,968	58,409	59,308	59,190	59,276
MENTAL HYGIENE					
Addiction Services and Supports, Office of	32	1,394	1,417	1,442	1,455
<i>OASAS</i>	32	1,394	1,417	1,442	1,455
Mental Health, Office of	0	388	393	398	398
<i>OMH</i>	0	388	393	398	398
<i>OMH - Other</i>	0	0	0	0	0
Functional Total	32	1,782	1,810	1,840	1,853
PUBLIC PROTECTION/CRIMINAL JUSTICE					
Corrections and Community Supervision, Department of	333	637	639	642	642
<i>DOCCS</i>	333	637	639	642	642
Criminal Justice Services, Division of	0	0	0	0	0
Homeland Security and Emergency Services, Division of	631	876	879	882	900
Indigent Legal Services, Office of	2,891	2,836	2,884	2,933	2,983
Military and Naval Affairs, Division of	0	10	10	10	10
State Police, Division of	25,836	29,523	29,523	29,523	29,523
Victim Services, Office of	2,194	2,373	2,373	2,373	2,407
Functional Total	31,885	36,255	36,308	36,363	36,465
HIGHER EDUCATION					
Higher Education Services Corporation, New York State	4,447	6,319	0	0	0
State University of New York	440,152	591,366	609,642	628,461	647,420
Functional Total	444,599	597,685	609,642	628,461	647,420
EDUCATION					
Education, Department of	42,825	46,782	48,300	49,000	49,000
<i>All Other</i>	42,825	46,782	48,300	49,000	49,000
Functional Total	42,825	46,782	48,300	49,000	49,000
GENERAL GOVERNMENT					
Budget, Division of the	1,222	1,300	1,300	1,300	1,300
Civil Service, Department of	0	256	261	266	266
Deferred Compensation Board	262	266	272	277	277
Employee Relations, Office of	0	0	0	0	0
Gaming Commission, New York State	16,516	20,791	20,791	20,791	20,791
General Services, Office of	3,724	2,780	2,836	2,893	2,893
Labor Management Committees	7,766	5,306	5,412	5,520	5,520
State, Department of	24,638	16,291	16,436	16,436	16,436

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

	<u>FY 2024 Actuals</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Projected</u>	<u>FY 2027 Projected</u>	<u>FY 2028 Projected</u>
Taxation and Finance, Department of	20,680	22,077	22,077	22,077	22,077
Veterans' Services, Department of	0	5	5	5	5
Workers' Compensation Board	61,942	60,562	62,678	64,874	64,874
Functional Total	<u>136,750</u>	<u>129,634</u>	<u>132,068</u>	<u>134,439</u>	<u>134,439</u>
ELECTED OFFICIALS					
Audit and Control, Department of	1,900	2,492	2,580	2,672	2,724
Judiciary	879,388	971,701	971,701	971,701	971,701
Law, Department of	27,573	28,812	29,296	29,797	30,297
Legislature	112	0	0	0	0
Functional Total	<u>908,973</u>	<u>1,003,005</u>	<u>1,003,577</u>	<u>1,004,170</u>	<u>1,004,722</u>
ALL OTHER CATEGORIES					
General State Charges	8,807,096	8,204,407	8,697,525	9,809,179	10,938,589
Miscellaneous	1,405	1,392	1,475	1,500	1,500
Functional Total	<u>8,808,501</u>	<u>8,205,799</u>	<u>8,699,000</u>	<u>9,810,679</u>	<u>10,940,089</u>
TOTAL GENERAL STATE CHARGES SPENDING	<u><u>10,695,977</u></u>	<u><u>10,391,165</u></u>	<u><u>10,902,055</u></u>	<u><u>12,038,636</u></u>	<u><u>13,191,148</u></u>

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

	FY 2024 Actuals	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT					
Agriculture and Markets, Department of	14,920	61,309	71,309	64,309	43,309
Economic Development, Department of	0	3,500	3,500	3,500	3,500
Empire State Development Corporation	7,814	1,002,639	994,825	539,281	504,545
Energy Research and Development Authority, New York State	18,213	66,579	30,000	34,313	38,038
Financial Services, Department of	0	15,000	15,000	15,000	15,000
Lake Ontario Resiliency/Economic Development	0	10,250	10,250	370	0
Olympic Regional Development Authority	64,629	63,300	75,800	42,300	10,000
Power Authority, New York	150	16,700	15,200	22,200	12,200
Regional Economic Development Program	0	1,295	1,295	1,295	1,295
Strategic Investment Program	0	2,000	2,000	2,000	2,000
Functional Total	105,726	1,242,572	1,219,179	724,568	629,887
PARKS AND THE ENVIRONMENT					
Adirondack Park Agency	0	0	2,000	12,000	6,000
Environmental Conservation, Department of	652,551	949,669	1,018,119	1,060,995	1,115,535
Hudson River Park Trust	16,050	10,000	5,633	0	0
Parks, Recreation and Historic Preservation, Office of	232,527	393,897	306,397	280,897	273,897
Public Facilities Sustainability Program	0	5,000	10,000	15,000	20,000
Functional Total	901,128	1,358,566	1,342,149	1,368,892	1,415,432
TRANSPORTATION					
Motor Vehicles, Department of	361,648	401,026	381,380	387,506	352,214
Transportation, Department of	2,463,334	2,906,350	3,128,865	3,428,992	3,818,727
Functional Total	2,824,982	3,307,376	3,510,245	3,816,498	4,170,941
HEALTH					
Health, Department of	71,952	111,367	259,629	235,743	517,368
<i>Public Health</i>	71,952	111,367	259,629	235,743	517,368
Functional Total	71,952	111,367	259,629	235,743	517,368
SOCIAL WELFARE					
Children and Family Services, Office of	20,212	82,695	52,254	52,317	39,817
<i>OCFS</i>	20,212	82,695	52,254	52,317	39,817
Temporary and Disability Assistance, Office of	1,093	1,784	1,784	784	784
<i>All Other</i>	1,093	1,784	1,784	784	784
Functional Total	21,305	84,479	54,038	53,101	40,601
MENTAL HYGIENE					
Addiction Services and Supports, Office of	9,612	11,152	11,280	11,301	11,341
<i>OASAS</i>	9,612	11,152	11,280	11,301	11,341
Mental Health, Office of	364,455	374,617	461,185	447,770	437,444
<i>OMH</i>	364,455	374,617	461,185	447,770	437,444
People with Developmental Disabilities, Office for	140,871	135,700	149,721	135,240	136,534
<i>OPWDD</i>	140,871	135,700	149,721	135,240	136,534
Functional Total	514,938	521,469	622,186	594,311	585,319
PUBLIC PROTECTION/CRIMINAL JUSTICE					
Corrections and Community Supervision, Department of	390,183	354,964	315,008	315,052	315,052
<i>DOCCS</i>	390,183	354,964	315,008	315,052	315,052
Criminal Justice Services, Division of	1,130	84,500	72,250	76,072	65,000
Homeland Security and Emergency Services, Division of	7,606	23,914	44,225	33,675	21,675
Military and Naval Affairs, Division of	63,739	(6,491)	60,287	33,643	32,981
State Police, Division of	93,066	113,448	68,448	71,039	71,039
Victim Services, Office of	701	4,100	1,976	0	0
Functional Total	556,425	574,435	562,194	529,481	505,747
HIGHER EDUCATION					
City University of New York	321,617	446,292	708,055	691,338	633,403
State University Construction Fund	0	0	0	0	0
State University of New York	1,155,491	1,309,344	1,462,158	1,474,207	1,440,084
Functional Total	1,477,108	1,755,636	2,170,213	2,165,545	2,073,487
EDUCATION					
Education, Department of	15,238	34,630	73,707	94,464	50,541
<i>All Other</i>	15,238	34,630	73,707	94,464	50,541
Functional Total	15,238	34,630	73,707	94,464	50,541
GENERAL GOVERNMENT					
Elections, State Board of	6,171	20,500	22,347	1,700	0
General Services, Office of	213,576	258,189	211,610	214,126	216,021
Information Technology Services, Office of	86,827	165,114	189,647	90,200	134,921
Public Employment Relations Board	22	2,478	0	0	0

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

	<u>FY 2024 Actuals</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Projected</u>	<u>FY 2027 Projected</u>	<u>FY 2028 Projected</u>
State, Department of	1,983	21,513	69,866	52,000	81,088
Veterans' Services, Department of	255	3,000	745	1,000	0
Workers' Compensation Board	1,396	9,000	11,000	11,000	1,918
Functional Total	<u>310,230</u>	<u>479,794</u>	<u>505,215</u>	<u>370,026</u>	<u>433,948</u>
ELECTED OFFICIALS					
Audit and Control, Department of	2,045	13,641	10,257	3,533	3,323
Judiciary	25,109	50,000	23,200	3,923	0
Law, Department of	1,638	6,726	5,224	3,684	650
Functional Total	<u>28,792</u>	<u>70,367</u>	<u>38,681</u>	<u>11,140</u>	<u>3,973</u>
ALL OTHER CATEGORIES					
Arts and Cultural Facilities Improvement	279	0	0	0	0
Community Resiliency, Economic Sustainability and Technology	0	20,000	30,000	55,000	55,000
Local Community Assistance Program	0	10,000	10,000	15,000	15,000
Miscellaneous	54,149	(1,326,464)	(1,326,580)	(1,274,841)	(1,281,182)
Special Infrastructure Account	2,755	106,625	153,677	126,423	19,352
Functional Total	<u>57,183</u>	<u>(1,189,839)</u>	<u>(1,132,903)</u>	<u>(1,078,418)</u>	<u>(1,191,830)</u>
TOTAL CAPITAL PROJECTS SPENDING	<u>6,885,007</u>	<u>8,350,852</u>	<u>9,224,533</u>	<u>8,885,351</u>	<u>9,235,414</u>

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

	FY 2024 Actuals	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT					
Alcoholic Beverage Control, Division of	10,000	4,856	27,471	72,524	72,524
Financial Services, Department of	66,784	94,272	94,272	94,272	94,272
Public Service Department	279	131	133	133	133
Functional Total	77,063	99,259	121,876	166,929	166,929
PARKS AND THE ENVIRONMENT					
Parks, Recreation and Historic Preservation, Office of	5,290	6,650	6,650	6,650	6,650
Functional Total	5,290	6,650	6,650	6,650	6,650
TRANSPORTATION					
Transportation, Department of	4,712,736	4,891,423	5,079,888	5,081,465	5,083,057
Functional Total	4,712,736	4,891,423	5,079,888	5,081,465	5,083,057
HEALTH					
Health, Department of	8,427,560	8,792,731	8,335,974	8,341,087	8,324,615
<i>Medical Assistance</i>	7,205,231	6,880,932	6,592,472	6,554,222	6,492,815
<i>Public Health</i>	1,222,329	1,911,799	1,743,502	1,786,865	1,831,800
Functional Total	8,427,560	8,792,731	8,335,974	8,341,087	8,324,615
SOCIAL WELFARE					
Children and Family Services, Office of	819	1,482	3,482	3,582	3,582
<i>OCFS</i>	819	1,482	3,482	3,582	3,582
Housing and Community Renewal, Division of	4,673	3,102	3,102	3,102	3,102
Labor, Department of	42	150	150	150	150
Temporary and Disability Assistance, Office of	0	15,000	0	0	0
<i>All Other</i>	0	15,000	0	0	0
Functional Total	5,534	19,734	6,734	6,834	6,834
MENTAL HYGIENE					
Addiction Services and Supports, Office of	107,913	150,552	139,087	144,226	111,346
<i>OASAS</i>	107,913	150,552	139,087	144,226	111,346
Mental Health, Office of	92	1,075	1,075	1,075	1,075
<i>OMH</i>	92	1,075	1,075	1,075	1,075
Functional Total	108,005	151,627	140,162	145,301	112,421
PUBLIC PROTECTION/CRIMINAL JUSTICE					
Criminal Justice Services, Division of	31,648	34,390	34,390	34,390	34,390
Homeland Security and Emergency Services, Division of	55,142	76,369	84,104	84,036	83,965
Indigent Legal Services, Office of	217,488	222,296	300,296	300,296	300,296
Victim Services, Office of	22,773	61,458	47,058	47,058	47,058
Functional Total	327,051	394,513	465,848	465,780	465,709
EDUCATION					
Arts, Council on the	250	398	398	398	398
Education, Department of	6,152,571	6,653,276	6,378,678	6,252,958	6,213,809
<i>School Aid</i>	4,539,684	5,064,700	4,818,584	4,719,784	4,753,784
<i>STAR Property Tax Relief</i>	1,607,753	1,575,393	1,546,911	1,519,991	1,446,842
<i>All Other</i>	5,134	13,183	13,183	13,183	13,183
Functional Total	6,152,821	6,653,674	6,379,076	6,253,356	6,214,207
GENERAL GOVERNMENT					
Elections, State Board of	0	50,000	10,000	30,000	10,000
Gaming Commission, New York State	117,930	122,500	120,200	127,300	129,600
Taxation and Finance, Department of	4,525	5,850	5,850	5,850	5,850
Veterans' Services, Department of	120	512	512	512	171
Functional Total	122,575	178,862	136,562	163,662	145,621
ELECTED OFFICIALS					
Judiciary	117,208	122,900	122,900	122,900	122,900
Functional Total	117,208	122,900	122,900	122,900	122,900
ALL OTHER CATEGORIES					
Miscellaneous	26,381	(1,254,300)	(1,422,300)	(1,422,300)	(1,422,300)
Functional Total	26,381	(1,254,300)	(1,422,300)	(1,422,300)	(1,422,300)
TOTAL ASSISTANCE AND GRANTS SPENDING	20,082,224	20,057,073	19,373,370	19,331,664	19,226,643

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

	FY 2024 Actuals	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT					
Agriculture and Markets, Department of	2,284	3,804	3,810	3,816	3,816
Alcoholic Beverage Control, Division of	14,703	23,167	23,055	23,429	23,811
Economic Development, Department of	0	103	103	103	103
Financial Services, Department of	176,282	163,054	163,054	163,054	163,054
Public Service Department	48,365	61,174	62,127	63,098	64,601
Functional Total	241,634	251,302	252,149	253,500	255,385
PARKS AND THE ENVIRONMENT					
Environmental Conservation, Department of	80,598	88,337	88,886	83,526	83,526
Parks, Recreation and Historic Preservation, Office of	31,856	50,472	52,691	53,425	53,425
Functional Total	112,454	138,809	141,577	136,951	136,951
TRANSPORTATION					
Motor Vehicles, Department of	35,141	39,803	39,803	39,803	39,803
Transportation, Department of	3,201	3,348	3,449	3,552	3,659
Waterfront Commission	0	1,554	1,554	1,554	1,554
Functional Total	38,342	44,705	44,806	44,909	45,016
HEALTH					
Health, Department of	140,489	152,722	159,110	162,203	163,357
<i>Medicaid Administration</i>	1,721	1	1	1	1
<i>Public Health</i>	138,768	152,721	159,109	162,202	163,356
Functional Total	140,489	152,722	159,110	162,203	163,357
SOCIAL WELFARE					
Children and Family Services, Office of	2,717	3,754	3,818	3,885	3,925
<i>OCFS</i>	2,717	3,754	3,818	3,885	3,925
Housing and Community Renewal, Division of	36,561	41,883	45,398	45,398	45,398
Labor, Department of	35,577	36,295	36,315	36,327	36,327
Functional Total	74,855	81,932	85,531	85,610	85,650
MENTAL HYGIENE					
Addiction Services and Supports, Office of	0	2,198	2,198	2,198	2,198
<i>OASAS</i>	0	2,198	2,198	2,198	2,198
Mental Health, Office of	0	632	632	632	632
<i>OMH</i>	0	632	632	632	632
Functional Total	0	2,830	2,830	2,830	2,830
PUBLIC PROTECTION/CRIMINAL JUSTICE					
Corrections and Community Supervision, Department of	191	223	223	223	223
<i>DOCCS</i>	191	223	223	223	223
Criminal Justice Services, Division of	341	411	419	427	435
Homeland Security and Emergency Services, Division of	26,549	34,496	37,174	38,327	39,233
Indigent Legal Services, Office of	4,397	4,310	4,386	4,463	4,543
Military and Naval Affairs, Division of	0	172	175	179	183
State Police, Division of	46,230	53,497	54,567	55,659	56,772
Victim Services, Office of	3,574	4,284	4,347	4,347	4,414
Functional Total	81,282	97,393	101,291	103,625	105,803
HIGHER EDUCATION					
Higher Education Services Corporation, New York State	7,443	9,920	0	0	0
State University of New York	4,635,397	4,721,652	4,926,727	5,118,530	5,316,776
Functional Total	4,642,840	4,731,572	4,926,727	5,118,530	5,316,776
EDUCATION					
Education, Department of	66,079	71,326	72,757	74,214	75,671
<i>All Other</i>	66,079	71,326	72,757	74,214	75,671
Functional Total	66,079	71,326	72,757	74,214	75,671
GENERAL GOVERNMENT					
Budget, Division of the	1,080	1,560	1,560	1,560	1,560
Civil Service, Department of	0	387	395	403	403
Deferred Compensation Board	395	404	412	421	421
Gaming Commission, New York State	28,415	32,383	32,383	32,383	32,383
General Services, Office of	5,780	4,138	4,220	4,305	4,305
State, Department of	32,412	25,811	26,026	26,026	26,026
Taxation and Finance, Department of	30,919	45,523	45,523	45,523	45,523
Workers' Compensation Board	92,754	92,026	93,828	95,666	95,666
Functional Total	191,755	202,232	204,347	206,287	206,287
ELECTED OFFICIALS					
Audit and Control, Department of	14,702	18,351	18,663	18,981	19,332

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

	<u>FY 2024 Actuals</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Projected</u>	<u>FY 2027 Projected</u>	<u>FY 2028 Projected</u>
Judiciary	105,681	111,700	111,700	111,700	111,700
Law, Department of	39,657	43,064	43,475	43,895	44,663
Functional Total	<u>160,040</u>	<u>173,115</u>	<u>173,838</u>	<u>174,576</u>	<u>175,695</u>
ALL OTHER CATEGORIES					
Miscellaneous	2,103	(197,655)	(197,546)	(197,526)	(197,526)
Functional Total	<u>2,103</u>	<u>(197,655)</u>	<u>(197,546)</u>	<u>(197,526)</u>	<u>(197,526)</u>
TOTAL PERSONAL SERVICE SPENDING	<u>5,751,873</u>	<u>5,750,283</u>	<u>5,967,417</u>	<u>6,165,709</u>	<u>6,371,895</u>

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

	<u>FY 2024 Actuals</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Projected</u>	<u>FY 2027 Projected</u>	<u>FY 2028 Projected</u>
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT					
Agriculture and Markets, Department of	2,122	2,573	2,573	2,574	2,574
Alcoholic Beverage Control, Division of	23,127	24,545	21,739	22,267	22,720
Economic Development, Department of	640	1,847	1,847	1,847	1,847
Financial Services, Department of	53,487	55,386	55,386	55,386	55,386
Olympic Regional Development Authority	0	150	150	150	150
Public Service Department	7,500	14,845	263,649	1,014,370	1,014,539
Functional Total	<u>86,876</u>	<u>99,346</u>	<u>345,344</u>	<u>1,096,594</u>	<u>1,097,216</u>
PARKS AND THE ENVIRONMENT					
Environmental Conservation, Department of	28,715	24,702	24,831	24,831	24,831
Parks, Recreation and Historic Preservation, Office of	38,973	37,211	37,515	37,822	37,822
Functional Total	<u>67,688</u>	<u>61,913</u>	<u>62,346</u>	<u>62,653</u>	<u>62,653</u>
TRANSPORTATION					
Motor Vehicles, Department of	16,149	11,125	13,625	13,625	13,625
Transportation, Department of	5,313	5,563	5,720	5,875	6,034
Waterfront Commission	10	300	300	300	300
Functional Total	<u>21,472</u>	<u>16,988</u>	<u>19,645</u>	<u>19,800</u>	<u>19,959</u>
HEALTH					
Health, Department of	141,023	155,974	178,427	180,230	173,131
<i>Medicaid Administration</i>	26	1	1	1	1
<i>Public Health</i>	140,997	155,973	178,426	180,229	173,130
Functional Total	<u>141,023</u>	<u>155,974</u>	<u>178,427</u>	<u>180,230</u>	<u>173,131</u>
SOCIAL WELFARE					
Children and Family Services, Office of	11,415	16,774	17,108	17,003	17,339
<i>OCFS</i>	11,415	16,774	17,108	17,003	17,339
Housing and Community Renewal, Division of	9,883	14,869	18,800	12,149	14,047
Labor, Department of	19,090	22,034	20,538	20,538	20,538
Temporary and Disability Assistance, Office of	62	200	200	200	200
<i>All Other</i>	62	200	200	200	200
Functional Total	<u>40,450</u>	<u>53,877</u>	<u>56,646</u>	<u>49,890</u>	<u>52,124</u>
MENTAL HYGIENE					
Addiction Services and Supports, Office of	7,952	12,923	13,090	13,261	13,248
<i>OASAS</i>	7,952	12,923	13,090	13,261	13,248
Mental Health, Office of	2,643	5,526	5,526	5,526	5,526
<i>OMH</i>	2,643	5,526	5,526	5,526	5,526
People with Developmental Disabilities, Office for	296	202	202	202	202
<i>OPWDD</i>	296	202	202	202	202
Functional Total	<u>10,891</u>	<u>18,651</u>	<u>18,818</u>	<u>18,989</u>	<u>18,976</u>
PUBLIC PROTECTION/CRIMINAL JUSTICE					
Corrections and Community Supervision, Department of	41	2,448	2,448	2,448	2,448
<i>DOCCS</i>	41	2,448	2,448	2,448	2,448
Criminal Justice Services, Division of	9	1,953	1,991	2,030	2,069
Homeland Security and Emergency Services, Division of	12,125	14,892	16,345	17,155	17,674
Indigent Legal Services, Office of	606	900	917	935	953
Military and Naval Affairs, Division of	3,233	4,251	4,321	4,393	4,467
State Police, Division of	29,055	36,237	32,400	32,566	32,705
Victim Services, Office of	546	6,075	6,084	6,084	6,098
Functional Total	<u>45,615</u>	<u>66,756</u>	<u>64,506</u>	<u>65,611</u>	<u>66,414</u>
HIGHER EDUCATION					
Higher Education Services Corporation, New York State	7,444	14,909	17,000	0	0
State University of New York	2,762,400	2,812,909	2,944,193	3,076,137	3,214,036
Functional Total	<u>2,769,844</u>	<u>2,827,818</u>	<u>2,961,193</u>	<u>3,076,137</u>	<u>3,214,036</u>
EDUCATION					
Education, Department of	34,024	35,361	35,804	34,371	35,221
<i>All Other</i>	34,024	35,361	35,804	34,371	35,221
Functional Total	<u>34,024</u>	<u>35,361</u>	<u>35,804</u>	<u>34,371</u>	<u>35,221</u>
GENERAL GOVERNMENT					
Budget, Division of the	1,209	1,905	1,905	1,905	1,905
Civil Service, Department of	0	474	485	497	497
Deferred Compensation Board	11	157	162	165	165
Elections, State Board of	1,040	875	375	875	375
Gaming Commission, New York State	13,744	21,477	21,477	21,477	21,477
General Services, Office of	5,461	8,382	8,583	8,788	8,788
Labor Management Committees	0	329	337	346	346

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

	<u>FY 2024 Actuals</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Projected</u>	<u>FY 2027 Projected</u>	<u>FY 2028 Projected</u>
Prevention of Domestic Violence, Office for	14	3	3	3	3
Public Employment Relations Board	33	48	50	51	51
State, Department of	12,111	8,993	8,748	8,748	8,748
Taxation and Finance, Department of	29,372	30,344	30,344	30,344	30,344
Veterans' Services, Department of	122	160	160	160	160
Workers' Compensation Board	55,846	59,205	60,753	62,340	62,340
Functional Total	<u>118,963</u>	<u>132,352</u>	<u>133,382</u>	<u>135,699</u>	<u>135,199</u>
ELECTED OFFICIALS					
Audit and Control, Department of	6,523	7,492	7,598	7,707	7,861
Judiciary	87,198	81,600	81,600	81,600	81,600
Law, Department of	43,872	52,982	53,070	53,162	54,076
Legislature	1,263	950	950	950	950
Functional Total	<u>138,856</u>	<u>143,024</u>	<u>143,218</u>	<u>143,419</u>	<u>144,487</u>
ALL OTHER CATEGORIES					
Miscellaneous	1,445	(127,970)	(123,452)	(123,435)	(123,435)
Functional Total	<u>1,445</u>	<u>(127,970)</u>	<u>(123,452)</u>	<u>(123,435)</u>	<u>(123,435)</u>
TOTAL NON-PERSONAL SERVICE/INDIRECT COSTS SPENDING	<u>3,477,147</u>	<u>3,484,090</u>	<u>3,895,877</u>	<u>4,759,958</u>	<u>4,895,981</u>

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

	FY 2024 Actuals	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT					
Agriculture and Markets, Department of	1,168	2,296	2,296	2,296	2,296
Alcoholic Beverage Control, Division of	9,684	14,477	13,877	13,877	14,093
Economic Development, Department of	0	28	28	28	28
Financial Services, Department of	113,847	116,803	116,803	116,803	116,803
Public Service Department	32,830	40,255	40,526	42,493	45,040
Functional Total	<u>157,529</u>	<u>173,859</u>	<u>173,530</u>	<u>175,497</u>	<u>178,260</u>
PARKS AND THE ENVIRONMENT					
Environmental Conservation, Department of	45,640	46,972	46,972	46,972	46,972
Parks, Recreation and Historic Preservation, Office of	4,988	5,546	5,560	5,560	5,560
Functional Total	<u>50,628</u>	<u>52,518</u>	<u>52,532</u>	<u>52,532</u>	<u>52,532</u>
TRANSPORTATION					
Motor Vehicles, Department of	22,596	26,897	26,897	26,897	26,897
Transportation, Department of	2,149	2,232	2,348	2,470	2,893
Functional Total	<u>24,745</u>	<u>29,129</u>	<u>29,245</u>	<u>29,367</u>	<u>29,790</u>
HEALTH					
Health, Department of	38,708	47,738	48,165	48,528	48,732
<i>Medicaid Administration</i>	633	1	1	1	1
<i>Public Health</i>	38,075	47,737	48,164	48,527	48,731
Functional Total	<u>38,708</u>	<u>47,738</u>	<u>48,165</u>	<u>48,528</u>	<u>48,732</u>
SOCIAL WELFARE					
Children and Family Services, Office of	1,839	2,502	2,600	2,701	2,787
<i>OCFS</i>	1,839	2,502	2,600	2,701	2,787
Housing and Community Renewal, Division of	20,328	27,893	30,181	29,953	29,953
Labor, Department of	23,757	27,886	26,399	26,408	26,408
Temporary and Disability Assistance, Office of	14	128	128	128	128
<i>All Other</i>	14	128	128	128	128
Functional Total	<u>45,938</u>	<u>58,409</u>	<u>59,308</u>	<u>59,190</u>	<u>59,276</u>
MENTAL HYGIENE					
Addiction Services and Supports, Office of	0	1,394	1,417	1,442	1,455
<i>OASAS</i>	0	1,394	1,417	1,442	1,455
Mental Health, Office of	0	388	393	398	398
<i>OMH</i>	0	388	393	398	398
Functional Total	<u>0</u>	<u>1,782</u>	<u>1,810</u>	<u>1,840</u>	<u>1,853</u>
PUBLIC PROTECTION/CRIMINAL JUSTICE					
Corrections and Community Supervision, Department of	127	137	139	142	142
<i>DOCCS</i>	127	137	139	142	142
Criminal Justice Services, Division of	0	0	0	0	0
Homeland Security and Emergency Services, Division of	631	876	879	882	900
Indigent Legal Services, Office of	2,891	2,836	2,884	2,933	2,983
Military and Naval Affairs, Division of	0	10	10	10	10
State Police, Division of	25,824	29,523	29,523	29,523	29,523
Victim Services, Office of	2,194	2,373	2,373	2,373	2,407
Functional Total	<u>31,667</u>	<u>35,755</u>	<u>35,808</u>	<u>35,863</u>	<u>35,965</u>
HIGHER EDUCATION					
Higher Education Services Corporation, New York State	4,447	6,319	0	0	0
State University of New York	440,089	591,321	609,597	628,416	647,375
Functional Total	<u>444,536</u>	<u>597,640</u>	<u>609,597</u>	<u>628,416</u>	<u>647,375</u>
EDUCATION					
Education, Department of	42,825	46,782	48,300	49,000	49,000
<i>All Other</i>	42,825	46,782	48,300	49,000	49,000
Functional Total	<u>42,825</u>	<u>46,782</u>	<u>48,300</u>	<u>49,000</u>	<u>49,000</u>
GENERAL GOVERNMENT					
Budget, Division of the	723	1,000	1,000	1,000	1,000
Civil Service, Department of	0	256	261	266	266
Deferred Compensation Board	262	266	272	277	277
Gaming Commission, New York State	16,516	20,791	20,791	20,791	20,791
General Services, Office of	3,724	2,780	2,836	2,893	2,893
State, Department of	24,638	16,291	16,436	16,436	16,436
Taxation and Finance, Department of	20,680	22,077	22,077	22,077	22,077
Workers' Compensation Board	61,942	60,562	62,678	64,874	64,874
Functional Total	<u>128,485</u>	<u>124,023</u>	<u>126,351</u>	<u>128,614</u>	<u>128,614</u>
ELECTED OFFICIALS					

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

	<u>FY 2024 Actuals</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Projected</u>	<u>FY 2027 Projected</u>	<u>FY 2028 Projected</u>
Audit and Control, Department of	1,900	2,492	2,580	2,672	2,724
Judiciary	49,495	55,800	55,800	55,800	55,800
Law, Department of	27,573	28,812	29,296	29,797	30,297
Functional Total	<u>78,968</u>	<u>87,104</u>	<u>87,676</u>	<u>88,269</u>	<u>88,821</u>
ALL OTHER CATEGORIES					
Miscellaneous	1,405	1,392	1,475	1,500	1,500
Functional Total	<u>1,405</u>	<u>1,392</u>	<u>1,475</u>	<u>1,500</u>	<u>1,500</u>
TOTAL GENERAL STATE CHARGES SPENDING	<u><u>1,045,434</u></u>	<u><u>1,256,131</u></u>	<u><u>1,273,797</u></u>	<u><u>1,298,616</u></u>	<u><u>1,321,718</u></u>

**CASH DISBURSEMENTS BY FUNCTION
SPECIAL REVENUE FEDERAL FUNDS
ASSISTANCE AND GRANTS
(thousands of dollars)**

	FY 2024 Actuals	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT					
Agriculture and Markets, Department of	1,049	0	0	0	0
Economic Development, Department of	7,198	47,055	10,055	10,055	10,055
Empire State Development Corporation	155,255	3,500	98,500	24,750	24,750
Public Service Department	4,648	0	0	0	0
Functional Total	168,150	50,555	108,555	34,805	34,805
PARKS AND THE ENVIRONMENT					
Parks, Recreation and Historic Preservation, Office of	915	16,270	16,270	16,270	16,270
Functional Total	915	16,270	16,270	16,270	16,270
TRANSPORTATION					
Motor Vehicles, Department of	17,628	18,000	18,000	18,000	18,000
Transportation, Department of	39,254	42,504	42,504	42,504	42,504
Functional Total	56,882	60,504	60,504	60,504	60,504
HEALTH					
Aging, Office for the	91,912	98,694	98,694	98,694	98,694
Health, Department of	68,699,526	68,535,295	67,924,249	69,872,885	70,777,835
<i>Medical Assistance</i>	55,820,068	53,415,782	52,725,160	54,113,490	54,595,324
<i>Essential Plan</i>	9,745,025	11,737,422	12,160,296	12,665,095	13,308,549
<i>Medicaid Administration</i>	833,277	632,834	632,834	632,834	357,834
<i>Public Health</i>	2,301,156	2,749,257	2,405,959	2,461,466	2,516,128
Functional Total	68,791,438	68,633,989	68,022,943	69,971,579	70,876,529
SOCIAL WELFARE					
Children and Family Services, Office of	2,286,460	1,368,691	1,044,300	1,044,300	1,044,300
<i>OCFS</i>	2,286,460	1,368,691	1,044,300	1,044,300	1,044,300
Housing and Community Renewal, Division of	137,206	48,434	48,434	48,434	48,434
Labor, Department of	164,015	151,892	151,892	151,892	151,892
Temporary and Disability Assistance, Office of	3,605,559	3,810,776	3,760,776	3,743,576	3,743,576
<i>Welfare Assistance</i>	2,326,849	2,693,776	2,643,776	2,626,576	2,626,576
<i>All Other</i>	1,278,710	1,117,000	1,117,000	1,117,000	1,117,000
Functional Total	6,193,240	5,379,793	5,005,402	4,988,202	4,988,202
MENTAL HYGIENE					
Addiction Services and Supports, Office of	151,779	130,440	130,440	130,440	130,440
<i>OASAS</i>	151,779	130,440	130,440	130,440	130,440
Mental Health, Office of	72,198	55,965	55,965	55,965	55,965
<i>OMH</i>	72,198	55,965	55,965	55,965	55,965
Functional Total	223,977	186,405	186,405	186,405	186,405
PUBLIC PROTECTION/CRIMINAL JUSTICE					
Criminal Justice Services, Division of	13,770	15,800	15,800	15,800	15,800
Homeland Security and Emergency Services, Division of	4,257,688	2,508,000	2,108,000	1,008,000	1,008,000
Victim Services, Office of	109,398	93,000	93,000	93,000	93,000
Functional Total	4,380,856	2,616,800	2,216,800	1,116,800	1,116,800
EDUCATION					
Arts, Council on the	121	600	600	600	600
Education, Department of	8,474,379	8,601,355	4,177,645	4,177,645	4,177,645
<i>School Aid</i>	7,418,800	7,648,493	3,295,938	3,295,938	3,295,938
<i>Special Education Categorical Programs</i>	973,272	871,155	800,000	800,000	800,000
<i>All Other</i>	82,307	81,707	81,707	81,707	81,707
Functional Total	8,474,500	8,601,955	4,178,245	4,178,245	4,178,245
GENERAL GOVERNMENT					
Elections, State Board of	144	0	0	0	0
General Services, Office of	0	250	250	250	250
Prevention of Domestic Violence, Office for	185	0	0	0	0
State, Department of	64,534	57,957	57,957	57,957	57,957
Functional Total	64,863	58,207	58,207	58,207	58,207
LOCAL GOVERNMENT ASSISTANCE					
Aid and Incentives for Municipalities	0	0	0	0	0
Functional Total	0	0	0	0	0
ALL OTHER CATEGORIES					
Miscellaneous	(416,232)	(467,938)	(467,938)	(467,938)	(467,938)
Functional Total	(416,232)	(467,938)	(467,938)	(467,938)	(467,938)
TOTAL ASSISTANCE AND GRANTS SPENDING	87,938,589	85,136,540	79,385,393	80,143,079	81,048,029

**CASH DISBURSEMENTS BY FUNCTION
SPECIAL REVENUE FEDERAL FUNDS
PERSONAL SERVICE
(thousands of dollars)**

	FY 2024 Actuals	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT					
Agriculture and Markets, Department of	4,891	3,413	3,413	3,413	3,413
Public Service Department	1,000	1,202	1,202	1,202	1,202
Functional Total	5,891	4,615	4,615	4,615	4,615
PARKS AND THE ENVIRONMENT					
Environmental Conservation, Department of	23,648	30,511	30,511	30,511	30,511
Parks, Recreation and Historic Preservation, Office of	3,065	2,867	2,867	2,867	2,867
Functional Total	26,713	33,378	33,378	33,378	33,378
TRANSPORTATION					
Motor Vehicles, Department of	4,118	4,795	4,795	4,795	4,795
Transportation, Department of	9,799	10,484	10,799	11,122	11,456
Waterfront Commission	0	40	40	40	40
Functional Total	13,917	15,319	15,634	15,957	16,291
HEALTH					
Aging, Office for the	3,277	6,068	6,068	6,068	6,068
Health, Department of	109,936	110,730	111,573	112,242	112,934
<i>Essential Plan</i>	0	5,452	5,702	5,852	6,078
<i>Medicaid Administration</i>	49,757	45,161	45,732	46,258	46,706
<i>Public Health</i>	60,179	60,117	60,139	60,132	60,150
Medicaid Inspector General, Office of the	16,667	16,708	16,708	16,708	16,708
Functional Total	129,880	133,506	134,349	135,018	135,710
SOCIAL WELFARE					
Children and Family Services, Office of	37,126	34,791	35,398	36,012	36,244
<i>OCFS</i>	37,126	34,791	35,398	36,012	36,244
Housing and Community Renewal, Division of	6,843	8,447	8,452	8,452	8,452
Human Rights, Division of	0	3,421	3,421	3,421	3,421
Labor, Department of	201,660	179,753	179,892	180,035	180,035
National and Community Service	645	461	470	479	479
Temporary and Disability Assistance, Office of	115,611	79,311	79,311	79,311	79,311
<i>All Other</i>	115,611	79,311	79,311	79,311	79,311
Functional Total	361,885	306,184	306,944	307,710	307,942
MENTAL HYGIENE					
Addiction Services and Supports, Office of	4,809	5,204	5,256	5,309	5,309
<i>OASAS</i>	4,809	5,204	5,256	5,309	5,309
Developmental Disabilities, State Council on	1,154	1,266	1,266	1,266	1,266
Justice Center	13,688	16,310	12,685	12,688	12,690
Mental Health, Office of	1,475	1,065	1,065	1,065	1,065
<i>OMH</i>	1,475	1,065	1,065	1,065	1,065
People with Developmental Disabilities, Office for	147	0	0	0	0
<i>OPWDD</i>	147	0	0	0	0
Functional Total	21,273	23,845	20,272	20,328	20,330
PUBLIC PROTECTION/CRIMINAL JUSTICE					
Corrections and Community Supervision, Department of	11,500	3,753	3,753	3,753	3,753
<i>DOCCS</i>	11,500	3,753	3,753	3,753	3,753
Criminal Justice Services, Division of	2,339	4,965	5,062	5,162	5,259
Homeland Security and Emergency Services, Division of	16,011	15,000	15,000	15,000	15,000
Military and Naval Affairs, Division of	29,170	24,102	24,584	25,076	25,578
State Police, Division of	19,183	13,163	13,426	13,695	13,969
Victim Services, Office of	4,541	2,455	2,455	2,455	2,455
Functional Total	82,744	63,438	64,280	65,141	66,014
HIGHER EDUCATION					
Higher Education Services Corporation, New York State	43	836	836	836	836
State University of New York	9,240	8,306	8,306	8,306	8,306
Functional Total	9,283	9,142	9,142	9,142	9,142
EDUCATION					
Education, Department of	97,072	87,737	87,737	87,737	87,737
<i>School Aid</i>	2,788	0	0	0	0
<i>All Other</i>	94,284	87,737	87,737	87,737	87,737
Functional Total	97,072	87,737	87,737	87,737	87,737
GENERAL GOVERNMENT					
Elections, State Board of	981	969	704	718	732
Information Technology Services, Office of	707	0	0	0	0
Prevention of Domestic Violence, Office for	180	0	0	0	0
State, Department of	3,533	10,758	10,758	10,758	10,758

**CASH DISBURSEMENTS BY FUNCTION
SPECIAL REVENUE FEDERAL FUNDS
PERSONAL SERVICE
(thousands of dollars)**

	<u>FY 2024 Actuals</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Projected</u>	<u>FY 2027 Projected</u>	<u>FY 2028 Projected</u>
Veterans' Services, Department of	746	894	903	912	912
Functional Total	<u>6,147</u>	<u>12,621</u>	<u>12,365</u>	<u>12,388</u>	<u>12,402</u>
ELECTED OFFICIALS					
Judiciary	1,576	2,200	2,200	2,200	2,200
Law, Department of	<u>20,747</u>	<u>24,000</u>	<u>24,000</u>	<u>24,000</u>	<u>24,443</u>
Functional Total	<u>22,323</u>	<u>26,200</u>	<u>26,200</u>	<u>26,200</u>	<u>26,643</u>
TOTAL PERSONAL SERVICE SPENDING	<u><u>777,128</u></u>	<u><u>715,985</u></u>	<u><u>714,916</u></u>	<u><u>717,614</u></u>	<u><u>720,204</u></u>

**CASH DISBURSEMENTS BY FUNCTION
SPECIAL REVENUE FEDERAL FUNDS
NON-PERSONAL SERVICE/INDIRECT COSTS
(thousands of dollars)**

	FY 2024 Actuals	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT					
Agriculture and Markets, Department of	16,360	9,808	9,808	9,808	9,808
Economic Development, Department of	1,154	245	245	245	245
Financial Services, Department of	0	1,400	1,400	1,400	1,400
Public Service Department	947	93	93	93	93
Functional Total	18,461	11,546	11,546	11,546	11,546
PARKS AND THE ENVIRONMENT					
Adirondack Park Agency	0	350	350	350	350
Environmental Conservation, Department of	22,854	16,942	16,942	16,942	16,942
Parks, Recreation and Historic Preservation, Office of	2,211	1,147	1,147	1,147	1,147
Functional Total	25,065	18,439	18,439	18,439	18,439
TRANSPORTATION					
Motor Vehicles, Department of	2,390	4,311	4,311	4,311	4,311
Transportation, Department of	9,607	13,477	13,849	14,231	14,776
Functional Total	11,997	17,788	18,160	18,542	19,087
HEALTH					
Aging, Office for the	1,611	4,348	4,348	4,348	4,348
Health, Department of	586,404	1,614,382	897,519	935,261	910,513
<i>Essential Plan</i>	0	701,941	97,563	98,419	100,700
<i>Medicaid Administration</i>	301,222	624,781	570,291	606,857	579,441
<i>Public Health</i>	285,182	287,660	229,665	229,985	230,372
Medicaid Inspector General, Office of the	3,177	3,015	3,086	3,086	3,086
Functional Total	591,192	1,621,745	904,953	942,695	917,947
SOCIAL WELFARE					
Children and Family Services, Office of	65,430	75,660	77,156	76,798	77,712
<i>OCFS</i>	65,430	75,660	77,156	76,798	77,712
Housing and Community Renewal, Division of	3,064	3,367	3,368	3,368	3,368
Human Rights, Division of	2,333	1,339	1,339	1,339	1,339
Labor, Department of	104,792	81,679	81,679	81,679	81,679
National and Community Service	13,284	16,931	17,277	17,194	17,194
Temporary and Disability Assistance, Office of	110,383	73,954	73,954	73,954	73,954
<i>All Other</i>	110,383	73,954	73,954	73,954	73,954
Functional Total	299,286	252,930	254,773	254,332	255,246
MENTAL HYGIENE					
Addiction Services and Supports, Office of	15,875	3,762	3,858	3,956	3,956
<i>OASAS</i>	15,875	3,762	3,858	3,956	3,956
Developmental Disabilities, State Council on	3,832	2,149	2,149	2,149	2,149
Justice Center	2,624	2,819	2,553	2,568	2,581
Mental Health, Office of	645	10,416	10,416	10,416	10,416
<i>OMH</i>	645	10,416	10,416	10,416	10,416
People with Developmental Disabilities, Office for	60,593	1,000	1,000	1,000	1,000
<i>OPWDD</i>	60,593	1,000	1,000	1,000	1,000
Functional Total	83,569	20,146	19,976	20,089	20,102
PUBLIC PROTECTION/CRIMINAL JUSTICE					
Corrections and Community Supervision, Department of	764	1,191	1,191	1,191	1,191
<i>DOCCS</i>	764	1,191	1,191	1,191	1,191
Criminal Justice Services, Division of	4,077	4,602	4,693	4,784	4,874
Homeland Security and Emergency Services, Division of	31,338	25,000	25,000	25,000	25,000
Military and Naval Affairs, Division of	19,539	17,026	17,440	17,865	18,217
State Police, Division of	14,244	21,337	15,544	16,197	16,521
Victim Services, Office of	1,198	919	919	919	919
Functional Total	71,160	70,075	64,787	65,956	66,722
HIGHER EDUCATION					
City University of New York	25	2,000	2,000	2,000	2,000
Higher Education Services Corporation, New York State	2,703	5,797	5,797	5,797	5,797
State University of New York	356,453	340,330	340,330	340,330	340,330
Functional Total	359,181	348,127	348,127	348,127	348,127
EDUCATION					
Arts, Council on the	0	100	100	100	100
Education, Department of	88,765	75,291	65,381	65,381	65,381
<i>School Aid</i>	4,991	0	0	0	0
<i>All Other</i>	83,774	75,291	65,381	65,381	65,381
Functional Total	88,765	75,391	65,481	65,481	65,481
GENERAL GOVERNMENT					

**CASH DISBURSEMENTS BY FUNCTION
SPECIAL REVENUE FEDERAL FUNDS
NON-PERSONAL SERVICE/INDIRECT COSTS
(thousands of dollars)**

	<u>FY 2024 Actuals</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Projected</u>	<u>FY 2027 Projected</u>	<u>FY 2028 Projected</u>
Elections, State Board of	6,498	8,156	7,819	7,938	6,037
General Services, Office of	18,707	17,193	17,193	17,193	17,193
Information Technology Services, Office of	6,363	0	0	0	0
Prevention of Domestic Violence, Office for	29	0	0	0	0
State, Department of	1,634	9,046	9,046	9,046	9,046
Taxation and Finance, Department of	118	500	500	500	500
Veterans' Services, Department of	305	885	898	910	910
Functional Total	<u>33,654</u>	<u>35,780</u>	<u>35,456</u>	<u>35,587</u>	<u>33,686</u>
ELECTED OFFICIALS					
Judiciary	9,624	8,800	8,800	8,800	8,800
Law, Department of	5,200	12,005	12,005	12,005	12,187
Functional Total	<u>14,824</u>	<u>20,805</u>	<u>20,805</u>	<u>20,805</u>	<u>20,987</u>
ALL OTHER CATEGORIES					
Miscellaneous	960,929	500,000	0	0	0
Functional Total	<u>960,929</u>	<u>500,000</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL NON-PERSONAL SERVICE/INDIRECT COSTS SPENDING	<u><u>2,558,083</u></u>	<u><u>2,992,772</u></u>	<u><u>1,762,503</u></u>	<u><u>1,801,599</u></u>	<u><u>1,777,370</u></u>

**CASH DISBURSEMENTS BY FUNCTION
SPECIAL REVENUE FEDERAL FUNDS
GENERAL STATE CHARGES
(thousands of dollars)**

	FY 2024 Actuals	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT					
Agriculture and Markets, Department of	3,144	2,216	2,216	2,216	2,216
Public Service Department	0	781	781	781	781
Functional Total	3,144	2,997	2,997	2,997	2,997
PARKS AND THE ENVIRONMENT					
Environmental Conservation, Department of	15,221	18,752	18,752	18,752	18,752
Parks, Recreation and Historic Preservation, Office of	16	24	24	24	24
Functional Total	15,237	18,776	18,776	18,776	18,776
TRANSPORTATION					
Motor Vehicles, Department of	2,816	3,090	3,090	3,090	3,090
Transportation, Department of	6,220	6,862	7,218	7,594	8,706
Functional Total	9,036	9,952	10,308	10,684	11,796
HEALTH					
Aging, Office for the	20	0	0	0	0
Health, Department of	45,014	54,154	53,844	53,839	53,850
<i>Medicaid Administration</i>	4,792	9,482	9,158	9,158	9,158
<i>Public Health</i>	40,222	44,672	44,686	44,681	44,692
Medicaid Inspector General, Office of the	11,036	10,862	10,862	10,862	10,862
Functional Total	56,070	65,016	64,706	64,701	64,712
SOCIAL WELFARE					
Children and Family Services, Office of	17,731	22,771	23,660	24,590	25,284
<i>OCFS</i>	17,731	22,771	23,660	24,590	25,284
Housing and Community Renewal, Division of	4,406	5,604	5,606	5,501	5,501
Labor, Department of	129,231	120,191	120,280	120,378	120,378
National and Community Service	0	245	248	252	252
Temporary and Disability Assistance, Office of	74,218	50,476	50,476	50,476	50,476
<i>All Other</i>	74,218	50,476	50,476	50,476	50,476
Functional Total	225,586	199,287	200,270	201,197	201,891
MENTAL HYGIENE					
Developmental Disabilities, State Council on	740	785	785	785	785
Justice Center	0	149	153	157	169
Mental Health, Office of	940	612	612	612	612
<i>OMH</i>	940	612	612	612	612
People with Developmental Disabilities, Office for	95	0	0	0	0
<i>OPWDD</i>	95	0	0	0	0
Functional Total	1,775	1,546	1,550	1,554	1,566
PUBLIC PROTECTION/CRIMINAL JUSTICE					
Corrections and Community Supervision, Department of	646	2,261	2,271	2,281	2,281
<i>DOCCS</i>	646	2,261	2,271	2,281	2,281
Criminal Justice Services, Division of	414	369	376	384	391
Homeland Security and Emergency Services, Division of	6,576	7,000	7,000	7,000	7,000
Military and Naval Affairs, Division of	10,228	7,431	7,431	7,431	7,431
State Police, Division of	2,742	1,500	1,500	1,500	1,500
Victim Services, Office of	407	450	450	450	450
Functional Total	21,013	19,011	19,028	19,046	19,053
HIGHER EDUCATION					
Higher Education Services Corporation, New York State	50	1	1	1	1
State University of New York	35	51	51	51	51
Functional Total	85	52	52	52	52
EDUCATION					
Education, Department of	62,002	56,000	56,000	56,000	56,000
<i>School Aid</i>	1,687	0	0	0	0
<i>All Other</i>	60,315	56,000	56,000	56,000	56,000
Functional Total	62,002	56,000	56,000	56,000	56,000
GENERAL GOVERNMENT					
Elections, State Board of	620	511	453	469	478
Information Technology Services, Office of	370	0	0	0	0
State, Department of	2,325	5,812	5,812	5,812	5,812
Veterans' Services, Department of	480	545	591	594	594
Functional Total	3,795	6,868	6,856	6,875	6,884

**CASH DISBURSEMENTS BY FUNCTION
SPECIAL REVENUE FEDERAL FUNDS
GENERAL STATE CHARGES
(thousands of dollars)**

	<u>FY 2024 Actuals</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Projected</u>	<u>FY 2027 Projected</u>	<u>FY 2028 Projected</u>
ELECTED OFFICIALS					
Judiciary	599	800	800	800	800
Law, Department of	13,784	15,745	15,745	15,745	16,019
Functional Total	<u>14,383</u>	<u>16,545</u>	<u>16,545</u>	<u>16,545</u>	<u>16,819</u>
 TOTAL GENERAL STATE CHARGES SPENDING	 <u>412,126</u>	 <u>396,050</u>	 <u>397,088</u>	 <u>398,427</u>	 <u>400,546</u>

General Fund Transfers From Other Funds
(thousands of dollars)

Fund	Account Name	FY 2024 Actuals	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected
PIT in Excess of Revenue Bond Debt Service		21,748,186	27,256,851	29,120,569	33,271,958	38,009,410
PTET in Excess of Revenue Bond Debt Service		6,977,717	7,759,000	6,488,500	(890,500)	0
ECEP in Excess of Revenue Bond Debt Service		0	7,500	7,500	0	0
Sales Tax in Excess of Revenue Bond Debt Service		7,838,761	8,959,229	9,038,140	9,139,589	9,114,501
Sales Tax in Excess of LGAC Bond Debt Service		0	0	0	0	0
Real Estate Taxes in Excess of CW/CA Debt Service		876,700	857,453	941,614	1,041,047	1,161,696
Total All Other Transfers		3,943,246	1,708,827	1,972,136	1,561,539	1,594,060
339.21982	Administration Program	292	518	518	518	518
339.22091	Adult Home Quality Enhancement Account	2,200	0	0	0	0
339.22080	Adult Shelter Sanction Account	0	30,000	0	0	0
339.22009	Asbestos Safety Training Program Account	24	0	0	0	0
339.22003	Bell Jar Collection Account	1,149	500	500	500	500
339.21977	Business and Licensing Services Account	5,269	81,828	81,828	81,828	81,828
339.21920	Certificate of Need Account	163	0	0	0	0
346.22700	Chemical Dependence Services	659	0	0	0	0
061.20810	Child Health Plus	81	85	85	85	85
025.20401	Child Performer Protection Account	51	27	27	27	27
E01.60850	City University of New York Senior College Operating Fund	3,924	3,924	3,924	3,924	3,924
334.55055	Civil Service Administration Account	1,870	1,651	1,651	1,651	1,651
396.55301	Civil Service Employee Benefit Administration Reimbursement	0	639	639	639	639
339.21962	Clinical Laboratory Reference Fee Account	407	894	894	894	894
S01.23702	Commercial Gaming Regulation	1	2	2	2	2
339.21945	Criminal Justice Improvement Account	870	737	737	737	737
339.22124	Cuba Lake Management Fund	0	5	5	5	5
072.30050	Dedicated Highway and Bridge Trust	838,073	503,914	818,022	648,404	984,359
366.23102	Department of Health - Drinking Water Program	0	1,108	1,108	1,108	1,108
339.21923	Department of Labor Fee and Penalty Account	1,014	0	0	0	0
323.55010	Design and Construction Account	0	1,866	1,866	1,866	1,866
339.22100	DHCR Housing Credit Agency Application Fees Account	0	404	404	404	404
061.20818	Elderly Pharmaceutical Insurance Coverage Premium	37	47	47	47	47
061.20809	Emergency Medical Services Training Account	182	185	185	185	185
339.22161	Empire State Stem Cell Trust Account	36	0	0	0	0
301.21080	Environmental Conservation Magazine Account	0	150	150	150	150
339.21959	Environmental Laboratory Fee Account	221	283	283	283	283
301.21081	Environmental Regulatory Account	2,614	2,835	2,835	2,835	2,835
339.22065	Examination and Miscellaneous Revenue Account	0	1,961	1,961	1,961	1,961
267.25200	Federal Education Fund	1,246	1,070	1,070	1,070	1,070
486.26000	Federal Emergency Employment Act Fund	2,139	0	0	0	0
301.21065	Federal Grant Indirect Cost Recovery Account	2,227	1,041	1,041	1,041	1,041
291.313DD	Federal Grants - Capital	231	0	0	0	0
265.25100	Federal Health and Human Services Fund	178,549	107,955	107,955	107,955	107,955
290.25300	Federal Miscellaneous Operating Grants Fund	21,578	35,460	20,460	20,460	5,460
261.25000	Federal USDA/Food and Nutrition Services Fund	18,226	33,742	33,742	33,742	33,742
339.21911	Financial Control Board Account	20	12	12	12	12
339.21950	Fingerprint Identification & Technology Account	3,128	14,543	14,543	14,543	14,543
339.21904	Fire Prevention and Code Enforcement Account	0	19,810	19,810	19,810	19,810
339.22075	Funeral Directing Program Account	18	21	21	21	21
312.31500	Hazardous Waste Remedial Fund	22,766	25,200	25,200	25,200	25,200
061.20821	Health Care Delivery Administration Account	9	0	0	0	0
506.24850	Health Care Transformation Fund	341,708	250,000	250,000	250,000	0
396.55300	Health Insurance Internal Services Account	2,384	3,428	3,428	3,428	3,428
502.23755	Health Operation and Oversight Account	48	0	0	0	0
339.21960	HESC - Insurance Premium Payments	9,827	11,000	8,500	0	0
339.22090	Housing Indirect Cost Recovery Account	717	201	201	201	201
390.23551	Indigent Legal Services	37,847	234,000	122,000	122,000	122,000
301.21060	Indirect Charges Account	2,085	2,085	2,085	2,085	2,085
334.55071	Labor Contact Center	185	0	0	0	0
339.22096	Legal Services Assistance Fund	0	9,830	9,830	9,830	9,830
160.20902	Lottery Administration - New	5,182	4,274	4,274	4,274	4,274
301.21066	Low Level Radioactive Waste Account	103	103	103	103	103
304.40100	Mental Health Services Fund	2,003,237	1,845,535	1,971,504	1,732,342	1,701,592
313.21402	Metropolitan Mass Transportation Operating Assistance Account	1,408	0	0	0	0
314.21452	Mobile Source Account	0	6,404	6,404	6,404	6,404
508.24800	New York State Cannabis Revenue	0	50,000	0	0	0
339.22240	New York State Medical Indemnity	54	0	0	0	0
339.21925	Nursing Home Receivership Account	1,000	0	0	0	0
339.22177	Occupational Health Clinic Account	24	22	22	22	22
305.21252	Occupational Safety and Health Inspection Account	1,397	0	0	0	0
305.21251	Occupational Safety and Health Training and Education Account	1,468	0	0	0	0
323.550ZX	Office of General Services Executive Direction Account	3,076	105	105	105	105
323.550ZY	OGS Building Administration - Internal Service	26	0	0	0	0
339.219YN	OGS Standards and Purchase - Special Revenue State	107	3,000	3,000	3,000	3,000
323.550ZZ	OGS Standards and Purchase Account - Internal Service	51	0	0	0	0
339.22139	Patient Safety Center	1,506	0	0	0	0
339.22163	Patron Services Account	1,568	1,568	1,568	1,568	1,568
061.20814	Primary Care Initiatives Account	18	22	22	22	22
501.23703	Problem Gambling Services	2,000	0	0	0	0
339.22088	Professional Medical Conduct Account	781	1,075	1,075	1,075	1,075
339.22123	Public Safety Communication Account	0	4,161	4,161	4,161	4,161
339.22011	Public Service Account	4,984	6,128	6,128	6,128	6,128
339.21998	Public Work Enforcement	840	0	0	0	0
061.20823	Qualified Health Plan Administration	27	79	79	79	79

General Fund Transfers From Other Funds
(thousands of dollars)

Fund	Account Name	FY 2024 Actuals	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected
339.21965	Radiological Health Protection	100	150	150	150	150
339.21944	Radiology Emergency Preparedness Account	1,350	1,350	1,350	1,350	1,350
301.21067	Recreation Account	200	200	200	200	200
339.22021	Regulation of Manufactured Housing Account	0	(4,819)	0	0	0
339.21912	Regulation of Racing Account	0	458	458	458	458
339.22156	Rent Revenue Other - New York City	0	115	115	115	115
339.21900	Reserve for Transaction Risks	0	(2,000,000)	(2,000,000)	(2,000,000)	(2,000,000)
339.22024	Revenue Arrearage Account	0	18,659	18,659	18,659	18,659
339.22028	State Central Register Account	97	97	97	97	97
354.22802	State Police Motor Vehicle Enforcement Account	82,420	112,420	112,420	112,420	112,420
330.40350	State University Dormitory Income Fund	0	1,659	1,659	1,659	1,659
339.21937	State University Dormitory Income Reimbursable Account	1,091	0	0	0	0
345.22653	State University General IFR Account	42,966	28,316	27,555	26,555	26,122
345.22656	State University Hospital IFR Operations Account	0	0	55,674	67,357	60,106
339.21902	Statewide Planning and Research Cooperative System (SPARCS)	32	36	36	36	36
339.22162	Systems and Technology Account	3,846	4,487	4,487	4,487	4,487
339.22192	Tax Return Preparers Fee	524	0	0	0	0
061.20801	Tobacco Control and Cancer Services Account	0	156	156	156	156
339.22055	Traffic Adjudication Account	0	477	477	477	477
339.22067	Transportation Regulation Account	0	2,443	2,443	2,443	2,443
339.21933	Transportation Surplus Property Account	0	974	974	974	974
339.22169	Tribal State Compact Revenue Account	230,349	168,000	149,000	149,000	149,000
339.22172	Underground Facilities Safety Training Account	1,175	2,175	1,175	175	175
480.25900	Unemployment Insurance Administration Fund	28,145	36,569	36,569	36,569	36,569
482.23601	Unemployment Insurance Special Interest and Penalty Fund	4,216	5,163	5,163	5,163	5,163
339.22103	Vital Records Management Account	295	787	787	787	787
160.20903	VLT Administration Account	208	666	666	666	666
301.21053	Waste Tire Management and Recycling Account	0	10,000	3,000	0	0
339.21995	Workers' Compensation Account	13,300	12,852	12,852	12,852	12,852
		41,384,610	46,548,860	47,568,459	44,123,633	49,879,667

General Fund Transfers To Other Funds
(thousands of dollars)

Fund	Account Name	FY 2024 Actuals	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected
Transfers to Debt Service Funds		239,054	276,164	299,389	327,240	333,482
Transfers to Capital Projects Funds		5,798,233	5,059,594	4,765,095	3,513,141	3,919,858
Transfers to SUNY University Operations		1,535,059	1,737,528	1,763,374	1,761,048	1,761,048
Total All Other Transfers		1,474,397	2,292,293	1,823,047	1,823,421	1,680,013
334.55050	Agencies Internal Service	0	50,000	50,000	50,000	50,000
020.20143	Alzheimers Disease Assistance	194	214	270	270	270
339.22138	Authority Budget Office Account	0	250	0	0	0
334.55057	Banking Services	32,108	44,160	44,160	44,160	44,160
339.22032	Batavia School For the Blind Account	900	900	900	900	900
020.20155	Breast Cancer Research and Education Account	312	390	500	500	500
323.55022	Business Services Center	30,000	37,916	39,703	33,000	33,000
334.55069	Centralized Technology Services	11,460	11,460	11,460	11,460	11,460
054.20601	Charter School Stimulus Account	4,837	4,837	4,837	4,837	4,837
396.55301	Civil Service EBD Administration Reimbursement Account	613	0	0	0	0
020.20100	Combined Expendable Trust Fund	0	186,300	186,300	186,300	186,300
397.55350	Correctional Industries	46,546	23,773	23,773	23,773	23,773
340.22501	Court Facility Income Account	113,558	123,000	123,000	123,000	123,000
339.21945	Criminal Justice Improvement Account	28,800	38,938	24,538	24,538	24,538
073.20853	Dedicated Mass Transportation Non MTA	5,312	5,274	5,274	5,274	5,274
160.20901	Education - New	140,000	0	0	0	0
339.22247	Entertainment Diversity Job Training Development	3,304	1,500	1,500	1,500	1,500
339.22266	Hazard Mitigation Revolve Loan	624	2,000	0	0	0
S06.24850	Health Care Transformation	125,000	125,000	125,000	125,000	0
319.40300	Health Income Fund	19,045	16,079	16,079	16,079	16,079
396.55300	Health Insurance Internal Services Account	14,812	9,000	9,000	9,000	9,000
339.22267	Healthcare Stability Fund	0	350,000	0	0	0
339.22140	Helen Hayes Hospital Account	7,561	19,229	15,029	7,429	7,429
316.40250	Housing Debt Fund	(505)	0	0	0	0
390.23551	Indigent Legal Services	0	28,000	74,781	74,781	74,781
345.22652	Long Island Veterans' Home Account	634	0	0	0	0
S02.23755	MCF-Health Operation and Oversight Account	0	6,550	6,550	6,550	6,550
339.22128	Medication Reimbursement Account	30	0	0	0	0
313.21402	Metropolitan Mass Transportation Operating Assistance Account	18,885	21,175	21,175	21,175	21,175
225.23651	Mobility Tax Trust Account	244,250	244,250	244,250	244,250	244,250
339.22144	Montrose State Veterans Home	1,527	5,473	3,973	1,473	1,473
334.55059	Neighbor Work Project Account	11,302	1,000	1,000	1,000	1,000
225.23653	New York Central Business District Trust	154,545	156,090	157,651	159,228	160,820
368.23151	New York City County Clerk Operations Offset Fund	2,744	2,700	2,700	2,700	2,700
339.22141	New York City Veterans Home (St. Albans) Account	1,149	4,117	3,117	1,117	1,117
339.22211	New York State Campaign Finance	0	50,000	10,000	30,000	10,000
339.22142	New York State Home for Veterans and their Dependents (Oxford)	882	3,113	2,313	813	813
339.22240	NYS Medical Indemnity	0	20	20	20	20
339.22177	Occupational Health Clinic Account	0	5,020	20	20	20
323.5502Y	OGS Building Administration - Internal Service	9,500	9,500	9,500	9,500	9,500
339.22088	Professional Medical Conduct Account	0	369	369	369	369
020.20183	Prostate Cancer Research and Education	93	91	200	200	200
313.21401	Public Transportation Systems Operating Assistance Account	17,203	17,203	17,203	17,203	17,203
073.20852	Railroad Account	9,281	9,216	9,216	9,216	9,216
339.22171	Recruitment Incentive Account	2,587	2,587	2,587	2,587	2,587
339.22053	Rome School for the Deaf Account	1,042	1,020	1,020	1,020	1,020
339.21987	Spinal Cord Injury	8,500	8,500	8,500	8,500	8,500
325.50050	State Fair Receipts Fund	13,000	6,000	6,000	6,000	6,000
339.21937	State University Dormitory Income Reimbursable Account	8	0	0	0	0
345.22653	State University General IFR Account	212	0	0	0	0
345.22658	State University Hospital IFR	366	0	0	0	0
345.22656	State University Hospital IFR Operations Account	337,938	604,842	504,842	504,842	504,842
345.22659	State University of New York Tuition Reimbursement Account	3	0	0	0	0
339.21902	Statewide Planning and Research Cooperative System (SPARCS)	0	8	8	8	8
339.22168	Tax Revenue Arrearage Account	1,500	1,500	1,500	1,500	1,500
073.20851	Transit Authorities Account	51,759	51,394	51,394	51,394	51,394
020.20128	WB Hoyt Memorial Trust Fund	622	622	622	622	622
339.22143	Western New York Veterans Home (Batavia) Account	354	1,713	1,213	313	313
		9,046,743	9,365,579	8,650,905	7,424,850	7,694,401

CASH COMBINING STATEMENT
GENERAL FUND
FY 2025
(millions of dollars)

	General Fund	Stabilization Reserve Fund	Tax	Contingency Reserve Fund	Community Projects Fund	Rainy Day Reserve Fund	Refund Reserve Account	Eliminations	Total
Opening Fund Balance	0	1,618	21	25	4,638	40,029	0	46,331	
Receipts:									
Taxes	57,648	0	0	0	0	0	0	57,648	
Miscellaneous Receipts	4,683	0	0	0	0	0	0	4,683	
Federal Receipts	3,645	0	0	0	0	0	0	3,645	
Total Receipts	65,976	0	0	0	0	0	0	65,976	
Disbursements:									
Assistance and Grants	77,018	0	0	0	0	0	0	77,018	
State Operations	13,826	0	0	0	0	0	0	13,826	
General State Charges	9,135	0	0	0	0	0	0	9,135	
Debt Service	0	0	0	0	0	0	0	0	
Capital Projects	0	0	0	0	0	0	0	0	
Total Disbursements	99,979	0	0	0	0	0	0	99,979	
Other financing sources (uses):									
Transfers from Other Funds	38,874	218	0	0	4,776	2,681	0	46,549	
Transfers to Other Funds	(4,871)	(218)	0	0	(3,276)	(1,000)	0	(9,365)	
Bond and Note Proceeds	0	0	0	0	0	0	0	0	
Net other financing sources (uses)	34,003	0	0	0	1,500	1,681	0	37,184	
Change in Fund Balance	0	0	0	0	1,500	1,681	0	3,181	
Closing Fund Balance	0	1,618	21	25	6,138	41,710	0	49,512	

**CASH COMBINING STATEMENT
SPECIAL REVENUE FUNDS
FY 2025**
(thousands of dollars)

	MENTAL HEALTH GIFTS AND DONATIONS (2000-2099)	COMBINED EXPENDABLE TRUST (20100-2099)	NEW YORK INTEREST ON LAWYER ACCOUNT (20902-20949)	NEW YORK STATE ARCHIVES PARTNERSHIP TRUST (20350-2099)	CHILD PROTECTION (20400-2049)	TUTION REIMBURSEMENT (20500-2099)	LOCAL GOVERNMENT RECORDS MANAGEMENT IMPROVEMENT (20500-2099)	SCHOOL TAX RELIEF (20500-2099)	CHARTER SCHOOL STIMULUS (20600-2049)	HEALTH CARE REFORM ACT RESOURCES (20802-20849)	DEDICATED MASS TRANSPORTATION TRUST (20850-20899)
Opening Fund Balance	877	64,412	413,163	(2)	253	12,026	8,642	0	9,404	55,428	86,764
Receipts:											
Taxes	0	0	0	0	0	0	0	1,575,393	0	591,000	443,769
Miscellaneous Receipts	72	(173,416)	188,000	318	120	5,098	9,396	0	0	6,929,496	141,237
Federal Receipts	0	0	0	0	0	0	0	0	0	0	0
Total Receipts	72	(173,416)	188,000	318	120	5,098	9,396	1,575,393	0	7,520,496	585,006
Disbursements:											
Assistance and Grants	0	8,888	60,000	0	0	0	5,056	1,575,393	4,837	7,362,221	646,510
State Operations	72	4,920	2,178	449	233	3,297	2,392	0	0	97,900	0
General State Charges	0	191	652	196	168	1,376	1,257	0	0	10,626	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	13,999	62,830	645	401	4,673	8,705	1,575,393	4,837	7,470,747	646,510
Other Financing Sources (Use):											
Transfers from Other Funds	0	187,617	0	300	600	0	0	0	4,837	0	65,884
Transfers to Other Funds	0	0	0	(8)	(27)	(242)	(601)	0	0	(105,178)	0
Bond & Note Proceeds	0	0	0	0	0	0	0	0	0	0	0
Net Other Financing Sources (Use)	0	187,617	0	292	573	(242)	(601)	0	4,837	(105,178)	65,884
Change in Fund Balance	0	202	125,170	(35)	292	183	90	0	0	(55,429)	4,380
Closing Fund Balance	877	64,614	538,333	(37)	545	12,209	8,732	0	9,404	(1)	91,144

	STATE LOTTERY (20900-2094)	COMBINED STUDENT LOAN (20950-2099)	MTA FINANCIAL ASSISTANCE (21850-21899)	FEDERAL USDA/FOOD AND NUTRITION SERVICES (25900-2599)	FEDERAL HEALTH AND HUMAN SERVICES (25100-25199)	FEDERAL EDUCATION (25200-2529)	MISCELLANEOUS OPERATING GRANTS (25300-25899,25951)	SEWAGE TREATMENT PROGRAM MANAGEMENT AND ADMINISTRATION (21000-2109)	ENCON SPECIAL REVENUE (21660-2149)	CONSERVATION (21150-21199)	ENVIRONMENTAL PROTECTION AND OIL SPILL COMPENSATION (22000-2249)
Opening Fund Balance	753,873	10,713	125,290	(73,031)	7,003,188	(65,343)	4,161,074	290	23,107	120,961	2,775
Receipts:											
Taxes	0	0	0	0	0	0	0	0	0	0	0
Miscellaneous Receipts	3,543,961	20,000	0	100,000	606,811	0	29,279	900	77,910	46,792	58,593
Federal Receipts	0	(11,500)	0	3,040,955	75,591,678	7,665,626	8,343	0	0	0	0
Total Receipts	3,543,961	8,500	0	3,140,955	76,198,489	7,665,626	37,622	900	77,910	46,792	58,593
Disbursements:											
Assistance and Grants	3,903,000	0	400,340	2,997,288	72,185,022	7,018,995	2,783,354	0	0	0	0
State Operations	35,551	4,000	0	70,975	2,012,756	570,632	793,074	432	64,387	28,275	16,136
General State Charges	14,215	0	0	15,336	136,553	63,717	60,294	266	23,790	13,387	9,287
Debt Service	0	0	0	0	0	0	0	0	0	0	0
Capital Projects	0	0	0	0	0	0	0	0	0	0	0
Total Disbursements	3,952,766	4,000	400,340	3,083,599	74,134,331	7,653,344	3,636,722	698	88,177	41,662	25,423
Other Financing Sources (Use):											
Transfers from Other Funds	46,000	0	400,340	0	0	0	0	0	20,957	75	19,006
Transfers to Other Funds	(4,940)	0	0	(57,356)	(2,207,309)	(12,328)	(45,900)	0	(23,751)	(1,895)	(46,493)
Bond & Note Proceeds	0	0	0	0	0	0	0	0	0	0	0
Net Other Financing Sources (Use)	41,060	0	400,340	(57,356)	(2,207,309)	(12,328)	(45,900)	0	(2,794)	(1,820)	(27,487)
Change in Fund Balance	(367,745)	4,500	0	(73,031)	(343,151)	(46)	(3,645,000)	202	(13,061)	3,310	5,683
Closing Fund Balance	386,128	15,213	125,290	(73,031)	6,660,037	(65,389)	516,074	492	10,046	124,271	8,458

**CASH COMBINING STATEMENT
SPECIAL REVENUE FUNDS**
(Thousands of dollars)

	TRAINING AND EDUCATION PROGRAM ON OCCUPATIONAL SAFETY AND HEALTH (2150-2199)	LAWYERS' FUND FOR CLIENT PROTECTION (2190-2149)	EQUIPMENT LOAN FUND FOR THE DISABLED (2195-2199)	MASS TRANSPORTATION OPERATING ASSISTANCE (2140-2148)	CLEAN AIR (2145-2148)	NEW YORK STATE INFRASTRUCTURE TRUST (2150-2149)	LEGISLATIVE COMPUTER SERVICES (2150-2159)	STATE UNIVERSITY DORMITORY INCOME (4039-4039)	COMBINED NON- EXPENDABLE TRUST (2160-2169)	WINTER SPORTS EDUCATION TRUST (2170-2179)	ARTS CAPITAL GRANTS (2185-2189)
Opening Fund Balance	4,171	15,025	546	1,072,259	(36,609)	77	14,100	378,797	501	0	686
Receipts:											
Taxes	0	0	0	3,744,078	0	0	0	0	0	0	0
Miscellaneous Receipts	48,496	9,000	28	17,500	42,200	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	3,761,578	42,200	0	1,719	344,024	6	75	60
Disbursements:											
Assistance and Grants	0	0	0	3,844,573	0	0	0	0	0	0	98
State Operations	43,466	10,800	109	4,067	26,035	0	950	0	6	75	0
General State Charges	19,435	300	0	2,232	13,248	0	0	0	0	0	0
Debt Service	0	0	0	0	0	0	0	0	0	0	0
Capital Projects	0	0	0	0	0	0	0	0	0	0	0
Total Disbursements	62,901	11,100	109	3,850,872	39,283	0	950	0	6	75	98
Other Financing Sources (Uses):											
Transfers from Other Funds	0	0	0	38,378	0	0	0	0	0	0	0
Transfers to Other Funds	0	0	0	0	(6,404)	0	0	(350,954)	0	0	0
Bond & Note Proceeds	0	0	0	0	0	0	0	0	0	0	0
Net Other Financing Sources (Uses)	(14,405)	(2,100)	(81)	38,378	(6,404)	0	769	(350,954)	0	0	(38)
Change in Fund Balance	(10,234)	12,925	465	1,021,343	(40,096)	77	14,889	371,867	501	0	646
Closing Fund Balance	2,574,024	7,251	57	1,907,934	2,118	457	101,060	418	26	3,936	(23,623)

	MISCELLANEOUS STATE SPECIAL REVENUE (2190-2149)	COURT FACILITIES INCENTIVE AID (2290-2249)	EMPLOYMENT TRAINING (2250-2259)	STATE UNIVERSITY INCOME (2850-2699)	CHEMICAL DEPENDENCE SERVICE (2270-2249)	LAKE GEORGE PARK TRUST (2275-2279)	STATE POLICE MOTOR VEHICLE LAW ENFORCEMENT THEFT AND INSURANCE FRAUD PREVENTION (2280-2284)	NEW YORK GREAT LAKES PROTECTION (2285-2289)	FEDERAL REHABILITATION CONTRACT (2290-2249)	HOUSING DEVELOPMENT (2295-2299)	NYS DOT HIGHWAY SAFETY PROGRAM (2300-2304)
Opening Fund Balance	2,574,024	7,251	57	1,907,934	2,118	457	101,060	418	26	3,936	(23,623)
Receipts:											
Taxes	0	0	0	0	0	0	0	0	0	0	0
Miscellaneous Receipts	(264,213)	150	0	5,732,320	7,070	1,208	123,625	160	0	900	3,068
Federal Receipts	89	0	0	0	0	0	0	0	0	0	0
Total Receipts	(264,124)	150	0	5,732,320	7,070	1,208	123,625	160	0	900	3,068
Disbursements:											
Assistance and Grants	573,631	122,900	0	0	0	0	4,237	0	0	3,102	0
State Operations	1,358,634	1,900	0	7,281,023	7,047	972	9,850	157	0	0	3,890
General State Charges	482,228	1,000	0	591,321	0	500	0	61	0	0	0
Debt Service	0	0	0	0	0	0	0	0	0	0	0
Capital Projects	0	0	0	0	0	0	0	0	0	0	0
Total Disbursements	2,414,493	125,800	0	7,872,344	7,047	1,472	14,087	218	0	3,102	3,890
Other Financing Sources (Uses):											
Transfers from Other Funds	1,047,495	123,000	0	2,891,773	0	0	0	0	0	0	0
Transfers to Other Funds	1,441,102	0	0	(208,781)	0	0	(112,420)	0	0	0	0
Bond & Note Proceeds	0	0	0	0	0	0	0	0	0	0	0
Net Other Financing Sources (Uses)	2,488,597	123,000	0	2,682,992	0	0	(112,420)	0	0	0	0
Change in Fund Balance	(190,020)	(2,650)	57	542,968	23	(264)	(2,882)	(58)	0	(2,202)	(822)
Closing Fund Balance	2,384,004	4,601	57	2,450,902	2,141	193	98,178	360	26	1,734	(24,445)

**CASH COMBINING STATEMENT
SPECIAL REVENUE FUNDS
FY 2025**
(Thousands of dollars)

	VOCATIONAL REHABILITATION (2350-2399)	DRINKING WATER PRODUCTION MANAGEMENT AND ADMINISTRATION (23100-23149)	NEW YORK CITY CORRECTIONAL OPERATIONS OFFSET (23150-23199)	JUDICIARY PROCESSING OFFSET (23200-23249)	US OLYMPIC COMMITTEE/ LAW CENTER TRAINING (23500-23549)	INDIGENT LEGAL SERVICES (23550-23599)	UNEMPLOYMENT ADMINISTRATION (23900-23949)	UNEMPLOYMENT INTEREST AND PENALTY (23600-23649)	UNEMPLOYMENT OCCUPATIONAL TRAINING (23950-23952-23999)	FEDERAL EMPLOYMENT AND TRAINING GRANTS (26000-26049)	COMMERCIAL GAMING REVENUE (27000-27149)
Opening Fund Balance	107	1	(29,296)	26,586	329	940,506	138,005	52,217	(510)	(10,323)	5,980
Receipts:											
Taxes	0	0	0	0	0	0	0	0	0	0	0
Miscellaneous Receipts	70	0	35,000	86,000	85	212,662	56,151	15,866	0	0	175,341
Federal Receipts	0	0	0	0	0	0	345,227	0	7,780	167,019	0
Total Receipts	70	0	35,000	86,000	85	212,662	401,378	15,866	7,780	167,019	175,341
Disbursements:											
Assistance and Grants	20	0	0	0	0	233,184	9,339	0	7,780	134,762	162,700
State Operations	27	0	25,400	94,800	75	30,210	237,171	1,325	0	24,149	3,138
General State Charges	0	0	14,600	30,800	0	2,836	111,892	1,173	0	8,258	2,042
Debt Service	0	0	0	0	0	0	0	0	0	0	0
Capital Projects	0	0	0	0	0	0	0	0	0	0	0
Total Disbursements	47	0	40,000	125,600	75	266,230	358,402	2,498	7,780	167,169	167,880
Other Financing Sources (Use):											
Transfers from Other Funds	0	0	2,700	0	0	28,000	0	0	0	0	0
Transfers to Other Funds	0	(1,108)	0	0	0	(234,000)	(36,569)	(5,163)	0	0	(2)
Bond & Note Proceeds	0	0	0	0	0	0	0	0	0	0	0
Net Other Financing Sources (Uses)	0	(1,108)	2,700	(39,600)	0	(206,000)	(36,569)	(5,163)	0	0	(2)
Change in Fund Balance	23	(1,108)	(2,300)	(39,600)	10	(259,568)	6,407	8,205	0	(150)	7,459
Closing Fund Balance	130	(1,107)	(31,596)	(13,014)	339	680,938	144,412	60,422	(510)	(10,473)	13,439

	MEDICAL GAMING TRUST (23750-23799)	DEDICATED STATE SPECIAL REVENUE (23800-23899)	INTERACTIVE FANTASY SPORTS (24950-24954)	HEALTH CARE TRANSFORMATION (24850-24899)	CHARITABLE GIFTS TRUST FUND (24900-24949)	NEW YORK STATE GAMING REVENUE (24800-24849)	MOBILE SPORTS WAGERING (24952-24959)	SPECIAL REVENUE OTHER	SUB-TOTAL	ELIMINATIONS	FINANCIAL PLAN
Opening Fund Balance	13,273	300,282	42,413	375,000	126	1,231	201,840	0	20,794,842	0	20,794,842
Receipts:											
Taxes	4,274	1,400	0	0	0	159,012	0	0	6,518,926	0	6,518,926
Miscellaneous Receipts	0	197,656	6,000	0	0	0	979,000	0	19,415,794	0	19,415,794
Federal Receipts	0	0	0	0	0	0	0	1,000	86,816,217	0	86,816,217
Total Receipts	4,274	199,056	6,000	0	0	159,012	979,000	1,000	112,750,937	0	112,750,937
Disbursements:											
Assistance and Grants	6,350	91,754	0	0	0	8,479	1,039,800	0	105,193,613	0	105,193,613
State Operations	5,221	5,737	367	0	0	58,870	0	0	12,943,130	0	12,943,130
General State Charges	1,614	1,486	64	0	0	15,780	0	0	1,652,181	0	1,652,181
Debt Service	0	0	0	0	0	0	0	0	0	0	0
Capital Projects	0	0	0	0	0	0	0	0	0	0	0
Total Disbursements	13,185	98,977	431	0	0	83,129	1,039,800	0	119,788,924	0	119,788,924
Other Financing Sources (Use):											
Transfers from Other Funds	6,550	0	0	125,000	0	0	0	0	5,008,512	(1,040,460)	3,968,052
Transfers to Other Funds	0	(45)	(46,000)	(250,000)	0	(50,000)	0	1,000	(2,365,372)	1,040,460	(1,324,912)
Bond & Note Proceeds	0	0	0	0	0	0	0	0	0	0	0
Net Other Financing Sources (Use)	6,550	(45)	(46,000)	(125,000)	0	(50,000)	0	1,000	2,643,140	0	2,643,140
Change in Fund Balance	(2,361)	100,034	(40,431)	(125,000)	0	25,883	(60,800)	2,000	(4,394,847)	0	(4,394,847)
Closing Fund Balance	10,912	400,316	1,982	250,000	126	27,114	141,040	2,000	16,399,995	0	16,399,995

CASH COMBINING STATEMENT BY ACCOUNT
SPECIAL REVENUE OTHER FUNDS (Excluding Fund 339)
FY 2025

(thousands of dollars)

Fund Account	Opening Balance	Taxes	Misc. Receipts	Federal Receipts	Bond Proceeds	Transfers From	Total Receipts	Assistance and Grants	PS	NPS	Indirect Costs	UI Benefits	GSCs	Debt	Capital	Transfers To	Total Distb.	Closing Balance
019.20000-Ment Hyg Gifts	875	0	72	0	0	0	72	0	0	72	0	0	0	0	0	0	72	875
020.20100-Combined Exp Tr	(35)	0	(186,300)	0	0	186,300	0	0	0	0	0	0	0	0	0	0	0	(35)
020.20101-Planting Fields	1,265	0	350	0	0	0	350	216	216	48	7	0	162	0	0	0	433	1,182
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	57	0	805	0	0	0	805	0	0	805	0	0	0	0	0	0	805	57
020.20109-Helen Hayes Hsp	69	0	0	0	0	0	0	0	0	35	0	0	0	0	0	0	35	34
020.20110-Oxford Donation	326	0	166	0	0	0	166	0	0	50	0	0	0	0	0	0	50	442
020.20111-Donat-St.Albans	5	0	0	0	0	0	0	0	0	13	0	0	0	0	0	0	13	(8)
020.20112-CVB Gifts & Beq	125	0	5	0	0	0	5	0	0	8	0	0	0	0	0	0	8	122
020.20113-Donations-Bataw	103	0	19	0	0	0	19	0	0	40	0	0	0	0	0	0	40	82
020.20114-Montrose Donati	267	0	12	0	0	0	12	0	0	13	0	0	0	0	0	0	13	266
020.20116-IBR Genetic Cou	121	0	108	0	0	0	108	0	0	108	0	0	0	0	0	0	108	121
020.20118-Tech Transfer	(1)	0	50	0	0	0	50	0	0	27	0	0	0	0	0	0	27	22
020.20120-Spec Events	1,037	0	1,012	0	0	0	1,012	0	30	893	1	0	20	0	0	0	944	1,105
020.20123-L.M. Josephthal	50	0	1	0	0	0	1	0	0	1	0	0	0	0	0	0	1	50
020.20124-OSC Misc. Grant	15	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	15
020.20126-NYSCB Ven Stand	3,776	0	2,350	0	0	0	2,350	0	0	900	0	0	0	0	0	0	900	5,226
020.20127-DMNA Military	12	0	(1)	0	0	0	(1)	0	0	(1)	0	0	0	0	0	0	(1)	12
020.20128-WB Hoyr Memoria	5,197	0	0	0	0	622	622	750	0	0	0	0	0	0	0	0	750	5,069
020.20129-NYSCB Gift& Beq	170	0	0	0	0	0	0	0	0	17	0	0	0	0	0	0	17	153
020.20130-St Transm Money	13,176	0	260	0	0	0	260	0	0	0	0	0	0	0	0	0	0	13,436
020.20142-Youth Grants &	306	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	306
020.20143-Alzheimers Dis	795	0	270	0	0	214	484	670	0	0	0	0	0	0	0	0	670	609
020.20144-Local Gov Comm	162	0	12	0	0	0	12	0	0	7	0	0	0	0	0	0	7	167
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 &	898	0	139	0	0	0	139	0	0	22	0	0	0	0	0	0	22	1,015
020.20150-Emergency Serv	22,206	0	3,000	0	0	0	3,000	3,349	0	0	0	0	0	0	0	0	3,349	21,957
020.20151-Batavia-Charlot	426	0	20	0	0	0	20	0	0	25	0	0	0	0	0	0	25	421
020.20152-Rome-Gifts And	124	0	20	0	0	0	20	0	0	20	0	0	0	0	0	0	20	124
020.20155-Br Can Res & Ed	1,795	0	540	0	0	390	930	1,620	0	0	0	0	0	0	0	0	1,620	1,105
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	40	0	5	0	0	0	5	0	0	6	0	0	0	0	0	0	6	39
020.20166-Erie Canal Muse	30	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	30
020.20167-Grants and Bequ	9	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	9
020.20174-Life Pass It on	542	0	530	0	0	0	530	0	0	639	0	0	0	0	0	0	639	433
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	17	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	17
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	3,072	0	240	0	0	91	331	520	0	0	0	0	0	0	0	0	520	2,883
020.20185-Percy T Phillip	59	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	59
020.20192-Missng Children	449	0	407	0	0	0	407	0	276	143	0	0	0	0	0	0	419	437
020.20197-DCJ01 Comb Gift	(2)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(2)
020.20199-HESC Gifts Dona	603	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	603
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	66	0	60	0	0	0	60	0	14	100	1	0	9	0	0	0	124	2
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	1,277	0	1,500	0	0	0	1,500	1,000	0	71	0	0	0	0	0	0	1,071	1,706
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	379	0	300	0	0	0	300	0	0	0	0	0	0	0	0	0	0	679
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	109	0	120	0	0	0	120	120	0	0	0	0	0	0	0	0	120	109

**CASH COMBINING STATEMENT BY ACCOUNT
SPECIAL REVENUE OTHER FUNDS (Excluding Fund 339)**

FY 2025
(thousands of dollars)

Fund Account	Opening Balance	Taxes	Misc. Receipts	Federal Receipts	Bond Proceeds	Transfers From	Total Receipts	Assistance and Grants	PS	NPS	Indirect Costs	UI Benefits	GSCs	Debt	Capital	Transfers To	Total Dist.	Closing Balance
020.20201-Veteran's Rem Ce	2,648	0	75	0	0	0	75	0	0	160	0	0	0	0	0	0	160	2,563
020.20204-Homeless Vet AS	529	0	154	0	0	0	154	512	0	0	0	0	0	0	0	0	512	171
020.20205-Mental Illness	210	0	58	0	0	0	58	247	0	0	0	0	0	0	0	0	247	21
020.20206-Women's Cancer	164	0	75	0	0	0	75	100	0	0	0	0	0	0	0	0	100	139
020.20208-Vets Home Assis	220	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	220
020.20209-Combined Gifts	2,218	0	222	0	0	0	222	0	0	225	0	0	0	0	0	0	225	2,215
023.20300-N Y Int Lawyers	413,166	0	188,000	0	0	0	188,000	60,000	990	1,160	28	0	652	0	0	0	62,830	538,336
024.20350-NYS Archvs Pine	(3)	0	318	0	0	300	618	0	310	129	10	0	196	0	0	8	653	(38)
025.20401-Child Performer	256	0	120	0	0	600	720	0	217	9	7	0	168	0	0	27	428	548
050.20451-Tuition Reimb	5,818	0	705	0	0	0	705	0	0	211	0	0	101	0	0	0	312	6,211
050.20452-Voc School Supe	6,210	0	4,393	0	0	0	4,393	0	1,992	1,041	53	0	1,275	0	0	242	4,603	6,000
052.20501-Loc Govt Record	8,637	0	9,396	0	0	0	9,396	5,056	1,961	379	52	0	1,257	0	0	601	9,306	8,727
053.20550-Sch Tax Relief	(1)	1,575,393	0	0	0	4,837	1,575,393	4,837	0	0	0	0	0	0	0	0	1,575,393	(1)
054.20601-Charter School	9,406	0	0	0	0	0	4,837	0	0	0	0	0	0	0	0	0	4,837	9,406
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 &	(171)	0	0	0	0	0	0	0	1,968	153	62	0	1,451	0	0	156	3,790	(3,961)
061.20802-Health Care Srv	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1
061.20803-Medicatd Fraud	(1)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(1)
061.20804-Medical Assist.	1,422	0	0	0	0	0	0	4,851,126	0	0	0	0	0	0	0	0	4,851,126	(4,849,704)
061.20805-Enhanced Com	(2)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(2)
061.20807-HCRA Program	10,022	0	0	0	0	0	0	385,013	896	17,052	25	0	564	0	0	0	403,550	(383,528)
061.20809-EMS Training	6,505	0	0	0	0	0	0	8,570	5,407	2,735	112	0	2,051	0	0	185	19,060	(12,555)
061.20810-Child Health In	7,852	0	0	0	0	0	0	1,428,195	1,039	17,468	218	0	662	0	0	85	1,447,667	(1,439,815)
061.20811-HCRA Undistrib	829	591,000	6,883,080	0	0	7,474,080	7,474,080	0	0	0	0	0	0	0	100,304	100,304	7,374,605	(2)
061.20812-Hospital Based	(2)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(2)
061.20813-Ad Home Res Co	37	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	37
061.20814-Primary Care In	277	0	0	0	0	0	0	0	348	0	9	0	205	0	0	22	584	(307)
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	12,307	0	0	0	0	0	0	626,800	0	0	0	0	0	0	0	4,300	631,100	(618,793)
061.20818-EPIC Premium	4,081	0	46,416	0	0	0	46,416	62,517	701	9,768	24	0	543	0	0	47	73,600	(23,103)
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	692	0	0	0	0	0	0	0	242	3	7	0	176	0	0	0	428	264
061.20822-Cig Task Force	398	0	0	0	0	0	0	0	2,419	206	64	0	1,487	0	0	0	4,176	(3,778)
061.20823-NYSOH	11,178	0	0	0	0	0	0	0	5,271	29,608	2,095	0	3,487	0	0	79	40,540	(29,362)
073.20851-Transit Authori	66,329	346,620	109,809	0	0	51,394	507,823	504,126	0	0	0	0	0	0	0	0	504,126	70,026
073.20852-Railroad Accoun	11,894	61,168	19,357	0	0	9,216	89,741	89,107	0	0	0	0	0	0	0	0	89,107	12,528
073.20853-DMTF	8,541	35,981	12,071	0	0	5,274	53,326	53,277	0	0	0	0	0	0	0	0	53,277	8,590
160.20901-Education - New	532,895	0	2,455,000	0	0	46,000	2,501,000	2,807,000	0	0	0	0	0	0	0	0	2,807,000	226,895
160.20902-Lottery Adm New	144,439	0	42,921	0	0	0	42,921	0	17,501	14,206	681	0	12,747	0	0	4,274	49,409	137,951
160.20903-VLT Administrat	22,465	0	12,040	0	0	0	12,040	0	1,970	1,114	79	0	1,468	0	0	666	5,297	29,208
160.20904-VLT - Education	54,074	0	1,034,000	0	0	0	1,034,000	1,096,000	0	4,000	0	0	0	0	0	0	1,096,000	(7,926)
221.20950-Comb Student Ln	10,716	0	20,000	(11,500)	0	0	8,500	244,250	0	0	0	0	0	0	0	0	4,000	15,216
225.23651-Mobility Tax Tr	2,908	0	0	0	0	2,442,250	244,250	244,250	0	0	0	0	0	0	0	0	244,250	2,908
225.23652-MTA Aid Trust	428	0	0	0	0	0	0	156,090	0	0	0	0	0	0	0	0	0	428
225.23653-NY Cen Bus Dis	121,957	0	0	0	0	156,090	156,090	156,090	0	0	0	0	0	0	0	0	156,090	121,957
300.21002-Encon Admin Acc	289	0	900	0	0	0	900	0	418	14	0	0	266	0	0	0	698	491
301.21051-EnCon Energy Ef	111	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	111
301.21052-EnCon-Seized As	88	0	20	0	0	0	20	0	0	0	0	0	0	0	0	0	0	108
301.21053-Wst Tire Mgt/Rc	49,390	0	20,000	0	0	0	20,000	0	11,860	391	373	0	7,768	0	0	13,000	33,392	35,998
301.21054-Oil & Gas Accou	86	0	108	0	0	0	108	0	0	119	0	0	0	0	0	0	119	75
301.21055-Marine/Coastal	190	0	13	0	0	0	13	0	0	6,904	0	0	0	0	0	0	0	203
301.21060-Indirect Charge	2,719	0	0	0	0	10,157	10,157	0	6,782	0	164	0	3,289	0	0	2,085	19,224	(6,348)

**CASH COMBINING STATEMENT BY ACCOUNT
SPECIAL REVENUE OTHER FUNDS (Excluding Fund 339)**

FY 2025
(thousands of dollars)

Fund Account	Opening Balance	Taxes	Misc. Receipts	Federal Receipts	Bond Proceeds	Transfers From	Total Receipts	Assistance and Grants	PS	NPS	Indirect Costs	UI Benefits	GSCs	Debt	Capital	Transfers To	Total Distb.	Closing Balance
301.21061-Hazardous Sub B	2,424	0	350	0	0	0	350	0	215	40	8	0	113	0	0	0	376	2,398
301.21063 S-Area Landfill	13	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	13
301.21064-Utality Envir R	0	0	0	0	0	1,800	1,800	0	1,250	0	33	0	672	0	0	0	1,955	(155)
301.21065-Federal Grant I	1,020	0	40	0	0	9,000	9,040	0	8,495	168	0	0	0	0	0	1,041	9,704	356
301.21066-Low Level Radio	(598)	0	2,811	0	0	0	2,811	0	1,441	214	47	0	975	0	0	433	3,110	(897)
301.21067-Recreation Acco	27,999	0	10,200	0	0	0	10,200	0	2,322	776	85	0	887	0	0	455	4,525	33,674
301.21077-Public Safety R	64	0	30	0	0	0	30	0	0	38	0	0	0	0	0	0	38	56
301.21080-Encon Magazine	119	0	705	0	0	0	705	0	164	0	0	0	0	0	0	150	314	510
301.21081-Environmental R	(86,940)	0	28,600	0	0	0	28,600	0	12,046	2,439	447	0	5,965	0	0	6,187	27,084	(85,424)
301.21082-Natural Resourc	(2,960)	0	4,811	0	0	0	4,811	0	577	397	19	0	388	0	0	400	1,781	70
301.21083-UST-Trust Recov	914	0	12	0	0	0	12	0	0	0	67	0	0	0	0	0	0	926
301.21084-Mined Land Recl	7,565	0	4,210	0	0	0	4,210	0	1,955	105	0	0	1,308	0	0	0	3,435	8,340
301.210R9-SEQR Review	(43)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(43)
301.210S7-Town Of Riverhe	17	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	17
301.210ZZ-Monitors-Aggre	20,921	0	6,000	0	0	0	6,000	0	3,849	480	117	0	2,425	0	0	0	6,871	20,050
302.21150-Conservation	31,406	0	43,222	0	0	75	43,297	0	20,694	5,667	609	0	12,663	0	0	1,820	41,453	33,250
302.21151-Marine Resource	7,434	0	1,480	0	0	0	1,480	0	1,077	0	33	0	666	0	0	0	1,776	7,138
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	544	0	55	0	0	0	55	0	66	9	2	0	38	0	0	0	115	484
302.21154-Fish And Game T	81,420	0	2,000	0	0	0	2,000	0	0	75	0	0	0	0	0	75	75	83,345
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	70	0	25	0	0	0	25	0	0	0	0	0	0	0	0	0	0	95
302.21158-OUTDOOR REC & T	78	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	78
303.21201-Oil Spill - DAC	3	0	590	0	0	705	1,295	0	730	61	18	0	486	0	0	0	1,295	3
303.21202-Oil Sp Relocam	3	0	0	0	0	301	301	0	201	9	6	0	147	0	0	0	363	(59)
303.21203-Oil Spill - DEC	(3)	0	0	0	0	18,000	18,000	0	11,292	1,676	363	0	7,545	0	0	0	20,876	(2,879)
303.21204-Oil Spill - DAC	2,771	0	43,996	0	0	0	43,996	0	0	0	0	0	0	0	0	32,793	32,793	13,974
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	307	0	0	0	307	0	1,684	50	46	0	1,109	0	0	0	2,889	(2,582)
305.21251-OSH Trng & Educ	2,953	0	26,357	0	0	0	26,357	0	13,464	11,713	628	0	9,800	0	0	0	35,605	(6,895)
305.21252-OSHA Inspection	1,816	0	22,139	0	0	0	22,139	0	12,924	4,219	518	0	9,635	0	0	0	27,296	(3,341)
306.21301-CSF Regis Fee	15,026	0	9,000	0	0	0	9,000	0	700	10,100	0	0	300	0	0	0	11,100	12,926
307.21351-Equipment Loan	549	0	28	0	0	0	28	0	0	109	0	0	0	0	0	0	109	468
313.21401-Pub Tran Systems	18,070	102,455	0	0	0	17,203	119,658	116,973	684	195	23	0	456	0	0	0	118,331	19,397
313.21402-Metropolitan Ma	1,054,069	3,641,623	17,500	0	0	21,175	3,660,298	3,727,600	2,664	410	91	0	1,776	0	0	0	3,732,541	1,001,826
313.21403-Urban Mass Tran	121	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	121
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	(46,006)	0	9,200	0	0	0	9,200	0	3,624	2,047	86	0	1,763	0	0	0	7,520	(44,326)
314.21452-Mobile Source	9,385	0	33,000	0	0	0	33,000	0	17,077	2,669	532	0	11,485	0	0	6,404	38,167	4,218
318.21501-Housing Resene	76	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	76
321.21551-Legisl Comp R&D	14,028	0	1,717	0	0	0	1,717	0	0	950	0	0	0	0	0	0	950	14,795
321.21552-Demographics/Re	70	0	2	0	0	0	2	0	0	0	0	0	0	0	0	0	0	72
330.40350-S U Donn Income	378,795	0	344,024	0	0	0	344,024	0	0	6	0	0	0	0	0	350,954	350,954	371,865
332.21651-Brummer Award	55	0	6	0	0	0	6	0	0	0	0	0	0	0	0	0	6	55
332.21652-William Vorce F	262	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	262
332.21653-Rocky Pocantico	(2)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(2)
332.21654-OPWDD Nonexp Tr	74	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	74
332.21656-Helen Hayes Hos	15	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	15
332.21657-Cunningham Fund	100	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	100
333.21700-Winir Sports Ed	0	0	75	0	0	0	75	0	0	75	0	0	0	0	0	0	75	0
338.21851-ARIS Capital Re	685	0	60	0	0	0	60	98	0	0	0	0	0	0	0	0	98	647
340.22501-CFIA Undistrib	7,252	0	150	0	0	123,000	123,150	122,900	1,800	100	0	0	1,000	0	0	0	125,800	4,602
341.22552-DFY-NYC Summer	57	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	57
345.22652-L I Vets Home	26,393	0	64,539	0	0	0	64,539	0	37,927	23,478	0	0	0	0	0	0	61,405	29,527
345.22653-S U Genl IFR	1,019,259	0	999,463	0	0	31,487	1,030,950	0	272,969	662,917	0	0	13,969	0	0	53,618	1,003,473	1,046,736

CASH COMBINING STATEMENT BY ACCOUNT
SPECIAL REVENUE OTHER FUNDS (Excluding Fund 339)
FY 2025

(thousands of dollars)

Fund Account	Opening Balance	Taxes	Misc. Receipts	Federal Receipts	Bond Proceeds	Transfers From	Total Receipts	Assistance and Grants	PS	NPS	Indirect Costs	UI Benefits	GSCs	Debt	Capital	Transfers To	Total Disb.	Closing Balance
345.22654-S U Inc Offset	(22,299)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(22,299)
345.22655-Gen Rev Offset	415,211	0	1,359,060	0	0	1,737,528	3,096,588	0	2,508,831	203,589	0	0	576	0	0	91,729	2,804,725	707,074
345.22656-S U Hosp Ops	87,915	0	3,129,009	0	0	1,117,758	4,246,767	0	1,653,587	1,726,945	0	0	576,776	0	0	63,434	4,020,742	313,940
345.22657-SUNY Stabilizat	166,279	0	0	0	0	5,000	5,000	0	400	600	0	0	0	0	0	0	1,000	170,279
345.22658-State Univ Hosp	5,873	0	96,291	0	0	0	96,291	0	56,090	40,469	0	0	0	0	0	0	96,559	5,605
345.22659-SUNY Tuition Re	209,305	0	83,958	0	0	0	83,958	0	61,073	32,148	0	0	0	0	0	0	93,221	200,042
346.22700-Chem Dep Svcs	2,115	0	7,070	0	0	0	7,070	0	7,047	0	0	0	0	0	0	0	7,047	2,138
349.22751-Lk George Park	461	0	1,208	0	0	0	1,208	0	701	250	21	0	500	0	0	0	1,472	197
354.22801-MVTIFA	6,239	0	4,800	0	0	0	4,800	4,237	135	8	0	0	0	0	0	0	4,380	6,659
354.22802-St Police MV En	94,824	0	118,825	0	0	0	118,825	0	4,245	5,462	0	0	0	0	0	112,420	122,127	91,522
355.22851-Great Lakes Pro	415	0	160	0	0	0	160	0	84	70	3	0	61	0	0	0	218	357
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	(1,554)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(1,554)
360.22950-Housing Develop	3,935	0	900	0	0	0	900	3,102	0	0	0	0	0	0	0	0	3,102	1,733
362.23001-DOT Comm Veh Sa	(23,623)	0	3,068	0	0	0	3,068	0	3,327	563	0	0	0	0	0	0	3,890	(24,445)
365.23051-Vocatl Rehabil	110	0	70	0	0	0	70	20	0	27	0	0	0	0	0	0	47	133
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	
368.23151-NYC County Cler	(29,295)	0	35,000	0	0	2,700	37,700	0	24,300	1,100	0	0	14,600	0	0	0	40,000	(31,595)
369.23201-Jud Data Proc O	26,584	0	86,000	0	0	0	86,000	0	63,300	31,500	0	0	30,800	0	0	0	125,600	(13,016)
385.23501-Lk Placid Train	329	0	85	0	0	0	85	0	0	75	0	0	0	0	0	0	75	339
390.23551-Indigent Legal	940,503	0	212,662	0	0	28,000	240,662	233,184	4,310	25,782	118	0	2,836	0	0	234,000	500,230	680,935
482.23601-UJ Sp Int & Pen	52,214	0	15,866	0	0	0	15,866	0	207	1,067	51	0	1,173	0	0	5,163	7,661	60,419
501.23701-Commercial Gami	25,680	0	161,000	0	0	0	161,000	153,400	189	0	6	0	126	0	0	0	153,721	32,959
501.23702-Comm Game Regul	(26,821)	0	5,041	0	0	0	5,041	0	2,570	270	103	0	1,916	0	0	2	4,861	(26,641)
501.23703-Prob Gambli Svcs	7,119	0	9,300	0	0	0	9,300	9,300	0	0	0	0	0	0	0	0	9,300	7,119
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	920	4,050	0	0	0	0	4,050	5,850	0	0	0	0	0	0	0	0	5,850	(880)
502.23753-MCF - Law Enfor	2,566	112	0	0	0	0	112	0	0	0	0	0	0	0	0	0	0	2,678
502.23754-MCF - Addiction	2,715	112	0	0	0	0	112	500	0	0	0	0	0	0	0	0	500	2,327
502.23755-MCF-Hlth Operat	7,083	0	0	0	0	6,550	6,550	0	2,381	2,770	70	0	1,614	0	0	0	6,835	6,798
503.23800-Inter Recip Pos	111,285	0	1,200	0	0	0	1,200	0	466	446	13	0	298	0	0	45	1,268	111,217
503.23801-Hwy Use Tax Adm	2,604	1,400	500	0	0	0	1,900	0	181	202	6	0	111	0	0	0	500	4,004
503.23802-Cure Childhood	69	0	10	0	0	0	10	0	0	0	0	0	0	0	0	0	0	79
503.23804-Lupus Research	309	0	60	0	0	0	60	0	0	0	0	0	0	0	0	0	0	369
503.23806-NYS Secure Choi	(1,068)	0	0	0	0	0	0	0	700	770	30	0	500	0	0	0	2,000	(3,068)
503.23807-Military Fam Re	289	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	289
503.23808-Gifts For Food	424	0	150	0	0	0	150	0	0	0	0	0	0	0	0	0	0	574
503.23809-NYS ALS Res&Edu	213	0	35	0	0	0	35	0	0	0	0	0	0	0	0	0	0	248
503.23810-Down's Syn Res	7	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	7
503.23811-School Bas Hlth	125	0	50	0	0	0	50	0	0	0	0	0	0	0	0	0	0	175
503.23812-WTC Mem Scholar	354	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	354
503.23813-Leuk Lymph Myel	283	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	283
503.23814-Gift to the Art	195	0	300	0	0	0	300	300	0	0	0	0	0	0	0	0	300	195
503.23815-Sr Well Nutriti	425	0	40	0	0	0	40	0	0	0	0	0	0	0	0	0	0	465
503.23817-Oploid Settle	184,509	0	195,311	0	0	0	195,311	91,454	865	2,031	27	0	577	0	0	0	94,954	284,866
503.23818-SUD Ed & Recov	114	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	114
503.23819-Gift Gun Vio Re	67	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	67
503.23820-Lyme&Tick Res	36	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	36
503.23821-Gifts State Lib	44	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	44
504.24950-Fan Sports Educ	42,564	0	6,000	0	0	0	6,000	0	0	0	0	0	0	0	0	46,000	46,000	2,564
504.24951-Fan Sport Admin	(153)	0	0	0	0	0	0	0	86	278	3	0	64	0	0	0	0	(584)
506.24850-Hlth Care Trans	375,000	0	0	0	0	125,000	125,000	0	0	0	0	0	0	0	0	250,000	250,000	250,000
507.24900-Hlth Caritable	20	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	20
507.24901-Elem Sec Ed Cha	106	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	106

CASH COMBINING STATEMENT BY ACCOUNT
SPECIAL REVENUE OTHER FUNDS (Excluding Fund 339)

FY 2025

(thousands of dollars)

Fund Account	Opening Balance	Taxes	Misc. Receipts	Federal Receipts	Bond Proceeds	Transfers From	Total Receipts	Assistance and Grants	PS	NPS	Indirect Costs	UI Benefits	GSCs	Debt	Capital	Transfers To	Total Disb.	Closing Balance
508.24800-NY Cannabis Rev	(6,870)	159,012	0	0	0	0	159,012	0	23,459	28,580	967	0	14,575	0	0	50,000	117,581	34,561
508.24801-Cannabis Educat	258	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	258
508.24802-NYS Drug Tr&Ed	2,614	0	0	0	0	0	0	3,623	1,965	3,843	56	0	1,205	0	0	0	10,692	(8,078)
508.24803-NYS Com Grants	5,228	0	0	0	0	0	0	4,856	0	0	0	0	0	0	0	0	4,856	372
509.24955-Mob Sports Wage	201,839	0	979,000	0	0	0	979,000	1,039,800	0	0	0	0	0	0	0	0	1,039,800	141,039

**CASH COMBINING STATEMENT BY ACCOUNT
MISCELLANEOUS SPECIAL REVENUE FUND (339)
FY 2025**
(thousands of dollars)

Account Code-Name	Opening Balance	Taxes	Miscellaneous Receipts	Federal Receipts	Bond & Note Proceeds	Transfers From	Total Receipts	Assistance and Grants	PS	NPS	Indirect Costs	UI Benefits	GSCs	Debt	Capital	Transfers To	Closing Balance
339.211901-Article VII Int	9,344	0	500	0	0	0	500	131	0	0	0	0	0	0	0	0	9,713
339.211902-S P A R C S	7,073	0	6,600	0	0	8	6,608	0	985	3,772	33	0	725	0	0	36	8,130
339.211904-Fire Prev/Code	121,128	0	14,810	0	0	0	14,810	0	1,648	731	52	0	1,055	0	0	19,810	112,642
339.211905-NYS Twp Police	4,970	0	64,213	0	0	0	64,213	0	40,461	29	0	0	26,001	0	0	0	2,692
339.211906-DMV Seiz Assets	131	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	131
339.211907-Mental Hygiene	(2,134)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(2,134)
339.211909-M H Patient Inc	9	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	9
339.211911-Fin Cntrl Board	(771)	0	3,099	0	0	0	3,099	0	1,355	799	43	0	740	0	0	12	(621)
339.211912-Reg of Racing	(2,854)	0	12,647	0	0	0	12,647	0	5,911	3,684	236	0	1,378	0	0	458	(1,874)
339.211914-S U Constr Fund	122	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	122
339.211916-Nurses Aide Reg	1,149	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,149
339.211917-Med Frd Seized	182	0	172	0	0	0	172	0	0	172	0	0	0	0	0	0	182
339.211918-Child Care & Pr	3,591	0	287	0	0	0	287	0	0	0	0	0	0	0	0	0	3,878
339.211919-Cyber Sec Upgr	1,294	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,294
339.211920-Cert of Need	13,167	0	10,372	0	0	0	10,372	0	2,556	1,790	91	0	1,802	0	0	4,283	13,017
339.211921-Lobbying Enforc	2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2
339.211922-Continuing Care	1,809	0	131	0	0	0	131	0	76	5	2	0	37	0	0	0	1,820
339.211923-DOL Fee Penalty	29,107	0	20,383	0	0	800	21,183	0	6,628	2,222	239	0	4,972	0	0	600	35,629
339.211924-Educ Museum	402	0	892	0	0	0	892	0	294	353	10	0	190	0	0	62	385
339.211925-NS Him Receiptship	1,167	0	25	0	0	0	25	0	0	0	0	0	0	0	0	0	1,192
339.211926-3rd Party Hlth	517	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	517
339.211927-Boating Noise L	2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2
339.211928-I Love NY Ves	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1
339.211929-Summer Sch Arts	42	0	684	0	0	0	684	0	117	572	4	0	75	0	0	0	(42)
339.211930-I Lve NY W Boat	154	0	280	0	0	0	280	0	70	25	4	0	59	0	0	0	276
339.211932-Snowmobile	5,435	0	6,650	0	0	0	6,650	6,650	111	150	9	0	81	0	0	0	5,084
339.211933-Tr Surplus Prop	17,336	0	2,200	0	0	0	2,200	0	0	0	0	0	0	0	0	974	18,562
339.211934-Hosp & Nurs Mgt	4	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	4
339.211935-Watershed Ptnr	(4)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(4)
339.211936-World Univ Game	3	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	3
339.211937-S U Dorm Reimb	(6)	0	0	0	0	243,538	243,538	0	130,775	112,763	0	0	0	0	0	0	(6)
339.211938-ODTA Train Cont	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1
339.211939-ODTA State Matc	3	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	3
339.211941-Methadone Regis	(1)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1
339.211943-Energy Research	5,670	0	6,000	0	0	0	6,000	3,000	809	177	32	0	489	0	0	1,350	5,813
339.211944-Radiology	44,353	0	16,373	0	0	0	55,311	61,458	3,792	5,722	147	0	2,373	0	0	737	25,435
339.211945-Crim Jus Improv	549	0	1,390	0	0	0	1,390	0	721	124	22	0	436	0	0	0	636
339.211948-Farm Prod Insp-	96,275	0	15,000	0	0	0	15,000	0	0	1,802	0	0	0	0	0	14,543	94,930
339.211950-FgprntID&Tech	380	0	468	0	0	0	468	0	320	365	10	0	258	0	0	0	(105)
339.211953-NY Fire Academy	126	0	7	0	0	0	7	0	0	3	0	0	0	0	0	0	130
339.211958-Domestic Awaren	2,871	0	4,121	0	0	0	4,121	0	1,812	609	57	0	1,301	0	0	283	2,930
339.211959-Environmental L	81,549	0	0	0	0	0	0	0	9,920	14,681	228	0	6,319	0	0	11,000	39,401
339.211960-HESC Ins Prem P	(353)	0	1,200	0	0	0	1,200	0	1,711	114	53	0	1,141	0	0	0	(2,172)
339.211962-Clin Lab Refrmc	(12,460)	0	18,059	0	0	0	18,059	0	5,375	2,305	184	0	4,396	0	0	5,453	(12,114)
339.211964-Pub Emp Rel Brd	946	0	86	0	0	0	86	0	2,281	148	72	0	1,721	0	0	730	984
339.211965-Radio Hlth Prot	11	0	5,132	0	0	0	5,132	0	0	48	0	0	0	0	0	0	191
339.211966-Cons Food Indus	57	0	0	0	0	0	0	0	0	148	0	0	0	0	0	0	57
339.211967-OHRD St Match	7,813	0	100	0	0	1,400	1,500	0	0	4,288	0	0	0	0	0	0	5,025
339.211968-Educatin Library	238	0	65	0	0	0	65	0	0	63	0	0	0	0	0	0	240
339.211969-Teacher Certif	15,295	0	8,138	0	0	0	8,138	0	4,597	3,364	102	0	2,919	0	0	450	12,001

CASH COMBINING STATEMENT BY ACCOUNT
MISCELLANEOUS SPECIAL REVENUE FUND (339)

FY 2025

(thousands of dollars)

Account Code-Name	Opening Balance	Taxes	Miscellaneous Receipts	Federal Receipts	Bond & Note Proceeds	Transfers From	Total Receipts	Assistance and Grants	PS	NPS	Indirect Costs	UI Benefits	GSCs	Debt	Capital	Transfers To	Closing Balance
339.21970-Banking Deptmnt	56,510	0	110,509	0	0	0	110,509	0	50,710	14,109	1,561	0	37,622	0	0	5,600	57,417
339.21971-Cable TV Acct	11,459	0	2,433	0	0	0	2,433	0	1,401	109	50	0	945	0	0	0	11,387
339.21972-Econ Devel Asst	369	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	369
339.21973-Fin Svcs Seized	794	0	250	0	0	0	250	0	250	0	0	0	0	0	0	0	794
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	286	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	286
339.21977-Business and Li	371,719	0	86,443	0	0	0	86,443	0	21,651	5,828	557	0	13,322	0	0	81,828	334,976
339.21978-Indir Cost Reco	1,303	0	0	0	0	18,954	18,954	0	9,837	4,720	273	0	6,236	0	0	2,757	(3,566)
339.21979-High School Equ	1,847	0	225	0	0	0	225	0	0	238	0	0	0	0	0	0	1,834
339.21980-OTDA Program	2,539	0	0	0	0	500	500	0	0	200	0	0	128	0	0	0	2,711
339.21981-Disas Prep Conf	26	0	(1)	0	0	0	(1)	0	0	(1)	0	0	0	0	0	0	26
339.21982-Administration	5,770	0	13	0	0	13,350	13,363	0	3,628	6,908	115	0	2,860	0	0	560	5,062
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	23,383	0	0	0	23,383	0	14,618	6,849	334	0	0	0	0	0	1,584
339.21986-Seized Assets	37	0	2	0	0	0	2	0	0	0	0	0	0	0	0	0	39
339.21987-Spinal Injury	23,458	0	0	0	0	8,500	8,500	6,500	0	0	0	0	0	0	0	0	25,458
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	4,419	0	0	0	0	12,000	12,000	0	1,877	10,156	58	0	1,251	0	0	0	3,077
339.21990-OCTF Crime Forf	2,971	0	1,471	0	0	0	1,471	0	0	1,471	0	0	0	0	0	0	2,971
339.21991-DMNA-Seiz Asset	2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2
339.21992-Critical Infras	279	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	279
339.21993-Radon Detection	885	0	20	0	0	20	20	0	0	24	0	0	0	0	0	0	881
339.21994-Insurance Dept	179,158	0	321,349	0	0	0	321,349	93,781	112,344	36,101	3,315	0	79,181	0	0	8,400	167,385
339.21995-Workers' Compen	19,021	0	240,538	0	0	0	240,538	0	92,026	56,692	2,513	0	60,562	0	0	12,852	34,914
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	20,839	0	3,982	0	0	0	3,982	0	2,855	1,216	145	0	2,138	0	0	0	18,467
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 Opems	(22)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(22)
339.219SA-Health Services	31	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	31
339.219XX-A&M-Aggregated	1,698	0	17,000	0	0	0	17,000	0	473	14	15	0	286	0	0	0	17,910
339.219YL-OGS Bldg Admin	12,076	0	18,197	0	0	0	18,197	0	3,184	5,110	103	0	2,139	0	0	0	19,737
339.219YN-OGS Std & Purch	13,670	0	5,660	0	0	0	5,660	0	924	2,028	30	0	621	0	0	3,000	12,727
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	(384)	0	2,500	0	0	0	2,500	2,000	194	108	5	0	125	0	0	52	(368)
339.22003-Bell Jar Collec	93	0	1,875	0	0	0	1,875	0	548	437	22	0	409	0	0	500	52
339.22004-Ind & Util Serv	3,946	0	2,547	0	0	0	2,547	0	1,750	150	46	0	1,076	0	0	0	3,471
339.22008-Courts Special	319	0	8,100	0	0	0	8,100	0	0	8,100	0	0	0	0	0	0	319
339.22009-Asbestos Trning	494	0	867	0	0	0	867	0	236	6	7	0	176	0	0	0	936
339.22010-IMP R P Tax Adm	3	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	3
339.22011-Public Service	71,424	0	98,244	0	0	0	98,244	0	61,135	11,963	1,849	0	40,220	0	0	7,928	46,573
339.22012-Atty Licensing	39,194	0	38,000	0	0	0	38,000	0	21,600	5,700	0	0	9,100	0	0	0	40,794
339.22014-DSS Prov Recovs	216	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	216
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	526	0	197	0	0	0	197	0	172	12	4	0	10	0	0	0	525
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	4,442	0	20	0	0	0	20	0	0	0	0	0	0	0	0	(4,819)	9,281
339.22023-Discover Queens	39	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	39
339.22024-Reven Arrearage	177,279	0	25,000	0	0	0	25,000	0	1,000	1,400	35	0	650	0	0	21,985	177,209

**CASH COMBINING STATEMENT BY ACCOUNT
MISCELLANEOUS SPECIAL REVENUE FUND (339)
FY 2025**
(thousands of dollars)

Account Code-Name	Opening Balance	Taxes	Miscellaneous Receipts	Federal Receipts	Bond & Note Proceeds	Transfers From	Total Receipts	Assistance and Grants	PS	NPS	Indirect Costs	UI Benefits	GSCs	Debt	Capital	Transfers To	Closing Balance
339.22025-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	8,006	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	8,006
339.22027-Spec Conserv Ac	33	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	33
339.22028-State Central R	17,869	0	4,600	0	0	0	4,600	0	152	0	5	0	101	0	0	97	22,114
339.22029-Plant Industry	1,703	0	529	0	0	0	529	0	809	91	26	0	486	0	0	0	820
339.22032-Batavia School	(9,568)	0	9,600	0	0	900	10,500	0	5,771	1,287	161	0	3,679	0	0	522	(10,478)
339.22034-Investment Serv	6,943	0	4,038	0	0	0	4,038	0	2,070	673	64	0	1,231	0	0	0	6,943
339.22035-Diabetes Resear	75	0	6	0	0	0	6	0	0	0	0	0	0	0	0	0	81
339.22037-Keep Kids Drug	103	0	9	0	0	0	9	0	0	0	0	0	0	0	0	0	112
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	(2,028)	0	5,239	0	0	0	5,239	0	3,003	134	96	0	2,006	0	0	0	(2,028)
339.22040-Senate Recyclab	741	0	20	0	0	0	20	0	0	0	0	0	0	0	0	0	761
339.22041-Medicaid Fraud	32,437	0	15,955	0	0	0	15,955	0	8,030	3,311	500	0	5,249	0	0	0	31,302
339.22042-DED Marketing A	4,334	0	1,944	0	0	0	1,944	0	63	1,710	2	0	28	0	0	0	4,475
339.22044-Tug Hill Admin	129	0	188	0	0	0	188	0	29	153	0	0	0	0	0	0	135
339.22045-Settlement Enf	418	0	541	0	0	0	541	491	0	50	0	0	0	0	0	0	418
339.22046-Regulation of I	(123,944)	0	13,388	0	0	0	13,388	0	9,072	726	299	0	6,205	0	0	0	(126,858)
339.22047-NYS FLEX Spend	1,914	0	300	0	0	0	300	0	0	329	0	0	0	0	0	0	1,885
339.22050-Crime Victims B	5	0	105	0	0	0	105	0	0	82	0	0	0	0	0	0	28
339.22051-Ofc of Professi	73,658	0	61,200	0	0	0	61,200	0	28,182	11,906	681	0	18,526	0	0	3,324	72,239
339.22052-Armory Rental A	2,694	0	0	0	0	0	0	0	0	459	0	0	0	0	0	0	2,235
339.22053-Rome School	(5,870)	0	9,600	0	0	1,020	10,620	0	4,322	706	121	0	2,760	0	0	436	(3,595)
339.22054-Seized Assets	1,738	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,738
339.22055-Trat Adjudicain	(62,273)	0	34,000	0	0	0	34,000	0	22,181	6,580	690	0	15,048	0	0	477	(73,249)
339.22056-Fed Salary Shar	(1)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(1)
339.22057-Cook/Chill Acco	2,507	0	1,000	0	0	0	1,000	0	0	1,000	0	0	0	0	0	0	2,507
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	52,146	0	79,653	0	0	0	79,653	0	36,881	24,553	1,420	0	16,799	0	0	0	52,146
339.22063-Cultural Educat	(1,753)	0	31,608	0	0	0	31,608	0	12,981	7,746	348	0	8,974	0	0	2,393	(2,587)
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	116	0	125	0	0	0	125	0	387	461	13	0	256	0	0	1,961	(2,837)
339.22067-Trans Regul Acc	11,174	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2,443	8,731
339.22068-Cons Prot Actt	3,239	0	91	0	0	0	91	0	0	67	0	0	174	0	0	0	3,089
339.22070-OER NASDER	(4)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(4)
339.22071-Fin Aid Audit	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1
339.22072-8th Air Force H	3	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	3
339.22074-FMS Account	35	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	35
339.22075-Funeral	2,519	0	470	0	0	0	470	0	240	10	8	0	178	0	0	108	2,445
339.22076-FSHRP	14	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	14
339.22077-Educ Archives	52	0	15	0	0	0	15	0	0	15	0	0	0	0	0	0	52
339.22078-Local Services	1,564	0	1,153	0	0	0	1,153	0	722	50	19	0	373	0	0	0	1,553
339.22080-Adult Shelter	38,589	0	2,600	0	0	0	2,600	0	0	0	0	0	0	0	0	30,000	11,189
339.22081-QAA Earned Rev	451	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	451
339.22082-Family Pres Svc	10,950	0	0	0	0	3,618	3,618	732	0	0	0	0	0	0	0	0	13,836
339.22083-Electronic Bene	51	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	51
339.22084-Federal-Seized	5	0	0	0	0	0	0	0	0	38	0	0	0	0	0	0	(33)
339.22085-DHCR Mortgage S	2,114	0	3,833	0	0	0	3,833	0	2,031	4	0	0	0	0	0	0	3,912
339.22086-OMH-Research OH	88	0	2,920	0	0	0	2,920	0	0	2,920	0	0	0	0	0	0	88
339.22087-DMV-Compulsory	770	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	770
339.22088-Prof Medic Cond	14,653	0	24,900	0	0	369	25,269	990	12,000	6,297	374	0	8,842	0	0	3,800	7,619

**CASH COMBINING STATEMENT BY ACCOUNT
MISCELLANEOUS SPECIAL REVENUE FUND (339)**

FY 2025

(thousands of dollars)

Account Code-Name	Opening Balance	Taxes	Miscellaneous Receipts	Federal Receipts	Bond & Note Proceeds	Transfers From	Total Receipts	Assistance and Grants	PS	NPS	Indirect Costs	UI Benefits	GSCs	Debt	Capital	Transfers To	Closing Balance
339.22089-Hway Const & Ma	2,240	0	260	0	0	0	260	0	0	135	0	0	0	0	0	0	2,365
339.22090-Housing Indirec	8,639	0	0	0	0	5,739	5,739	0	2,815	5	0	0	0	0	0	201	11,357
339.22091-Adult Home Qual	2,888	0	193	0	0	0	193	0	0	0	0	0	0	0	0	0	3,081
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	265	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	265
339.22095-IG Szd Assets	83	0	0	0	0	0	0	19,265	0	0	0	0	0	0	0	0	83
339.22096-Leg Svcs Assist	141,194	0	25,100	0	0	0	25,100	0	0	0	0	0	0	0	0	9,830	137,199
339.22097-Loc Pub Hlth	13,717	0	3,405	0	0	0	3,405	0	299	2	10	0	236	0	0	54	16,521
339.22099-Voing Mach Exa	508	0	0	0	0	0	0	0	0	750	0	0	0	0	0	0	(242)
339.22100-DHCR HCA Applic	(16,911)	0	5,000	0	0	0	5,000	0	3,646	13	92	0	2,204	0	0	893	(18,759)
339.22101-EPIC Premium Ac	(2)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(2)
339.22102-Drug Enforce Ta	(2)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(2)
339.22103-Vital Records M	13,687	0	4,840	0	0	0	4,840	0	472	563	19	0	465	0	0	5,069	11,939
339.22104-CHCCDP Transfer	40	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	40
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	944	0	125	0	0	0	125	0	0	258	0	0	0	0	0	0	811
339.22109-Conference & Sp	169	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	169
339.22110-Assisted Living	3,987	0	259	0	0	0	259	250	0	0	0	0	0	0	0	0	3,996
339.22111-OCFS Program	420	0	0	0	0	0	0	0	0	715	0	0	0	0	0	0	(295)
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	42	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	42
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	16,602	0	90,139	0	0	0	90,139	0	31,923	41,859	868	0	21,492	0	0	0	10,599
339.22118-Animal Populati	46	0	855	0	0	0	855	0	0	876	0	0	0	0	0	0	25
339.22119-Love Your Libra	93	0	6	0	0	0	6	150	0	0	0	0	0	0	0	0	(51)
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	133	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	133
339.22123-Pub Safe Commun	287,560	0	152,000	0	0	0	152,000	69,820	33,185	39,801	0	0	0	0	0	6,916	289,838
339.22124-Cuba Lake Mgmt	168	0	200	0	0	0	200	0	0	217	0	0	0	0	0	5	146
339.22126-St Justice Inst	79	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	79
339.22128-Med Reimb Acct	996	0	1,500	0	0	0	1,500	828	0	0	0	0	0	0	0	0	1,668
339.22130-Low Inc Housing	12,036	0	3,631	0	0	0	3,631	0	2,097	6	74	0	1,690	0	0	150	11,650
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	61	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	61
339.22133-Procure Op News	56	0	0	0	0	0	0	0	40	135	0	0	0	0	0	0	(119)
339.22134-OVS RESTITUTION	211	0	593	0	0	0	593	0	492	116	0	0	0	0	0	0	196
339.22136-Food Prod Ctr	3,556	0	1,323	0	0	0	1,323	0	223	1,073	6	0	137	0	0	0	3,440
339.22137-Pet Dealer	14	0	32	0	0	0	32	0	0	0	0	0	0	0	0	0	46
339.22138-Auth Bdgt Office	850	0	2,088	0	0	3,576	5,664	0	1,465	506	47	0	1,045	0	0	0	3,451
339.22139-Patient Safety	5,187	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	5,187
339.22140-Helen Hayes Hos	16,926	0	3,115	0	0	63,486	66,601	0	40,524	22,316	152	0	5,096	0	0	1,286	14,153
339.22141-NYC Veterans	4,131	0	350	0	0	35,619	35,969	0	19,193	9,223	32	0	3,193	0	0	285	8,174
339.22142-NYS Home-Vetera	1,219	0	120	0	0	23,397	23,517	0	15,584	6,639	25	0	2,100	0	0	462	(74)
339.22143-WNY Vets Home	754	0	55	0	0	13,463	13,518	0	8,828	4,415	11	0	1,296	0	0	132	(410)
339.22144-Montrose S V H	5,397	0	30	0	0	30,360	30,390	0	20,270	8,083	36	0	2,500	0	0	228	4,670
339.22145-DOH Hospital Ho	5,368	0	0	0	0	115,333	115,333	0	0	0	0	0	0	0	0	101,178	19,523
339.22146-HEAP Earned Rev	(2)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(2)
339.22147-Quality of Care	20,164	0	1,387	0	0	0	1,387	1,000	0	0	0	0	0	0	0	0	20,551
339.22149-Motor Fuel Qual	260	0	2,800	0	0	0	2,800	0	1,271	1,227	39	0	768	0	0	0	(245)

**CASH COMBINING STATEMENT BY ACCOUNT
MISCELLANEOUS SPECIAL REVENUE FUND (339)
FY 2025**
(thousands of dollars)

Account Code-Name	Opening Balance	Taxes	Miscellaneous Receipts	Federal Receipts	Bond & Note Proceeds	Transfers From	Total Receipts	Assistance and Grants	PS	NPS	Indirect Costs	UI Benefits	GSCs	Debt	Capital	Transfers To	Closing Balance
339.22150-Weights Measure	86	0	325	0	0	0	325	0	246	102	8	0	149	0	0	0	(94)
339.22151-Defer Comp Adm	(130)	0	820	0	0	0	820	0	404	133	24	0	266	0	0	0	(137)
339.22152-Hazard Abatement	1,144	0	200	0	0	0	200	150	0	0	0	0	0	0	0	0	1,194
339.22153-Education Stais	1,954	0	0	89	0	0	89	0	0	36	0	0	0	0	0	0	2,007
339.22154-Real Estate Fin	229	0	3,814	0	0	0	3,814	0	1,427	1,481	39	0	962	0	0	0	134
339.22156-NYC Rent Rev	19,260	0	80,508	0	0	0	80,508	0	30,964	12,934	1,714	0	23,715	0	0	4,115	26,326
339.22157-Medicaid Income	2,423	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2,423
339.22158-Rent Revenue	2,952	0	550	0	0	0	550	0	330	15	12	0	284	0	0	0	2,861
339.22159-CSFP Salvage Ac	160	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	160
339.22161-ES Stem Cell Tr	177	0	0	0	0	0	0	0	0	176	0	0	0	0	0	510	(509)
339.22162-Systems & Tech	24,663	0	7,300	0	0	0	7,300	0	560	450	20	0	350	0	0	4,487	26,096
339.22163-Patron Services	25,167	0	83,416	0	0	0	83,416	0	50,015	36,916	0	0	5,200	0	0	3,992	12,460
339.22165-Trans Aviati	224	0	4,410	0	0	0	4,410	0	0	4,709	0	0	0	0	0	0	(75)
339.22166-Teacher Ed Accr	12	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	12
339.22167-Training Academ	366	0	10	0	0	0	10	0	0	10	0	0	0	0	0	0	366
339.22168-Tax Rev Arrear	3,708	0	0	0	0	1,500	1,500	0	0	2,000	0	0	0	0	0	0	3,208
339.22169-TSCR Account	114,132	0	266,000	0	0	0	266,000	91,000	0	0	0	0	0	0	0	168,000	121,132
339.22170-Statewide Gamini	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1
339.22171-Recruitment Inc	638	0	39	0	0	2,587	2,626	0	0	3,521	0	0	0	0	0	0	(257)
339.22172-Undgrnd Sfty T	4,472	0	700	0	0	0	700	0	0	0	0	0	0	0	0	2,175	2,997
339.22173-Vol Fire Rec&Re	1,652	0	200	0	0	0	200	200	0	0	0	0	0	0	0	0	1,652
339.22174-HAVA Match	800	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	800
339.22175-VRSS	17	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	17
339.22177-Occ Hlth Clinic	56	0	10,383	0	0	5,020	15,403	14,560	466	11	14	0	310	0	0	98	0
339.22178-Crim Back Check	433	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	433
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	23	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	23
339.22182-OWIG Adm Reimb	222	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	222
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	835	0	40	0	0	0	40	0	0	0	0	0	0	0	0	0	875
339.22186-Yth Fac PerDiem	309	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	309
339.22187-Provider Assess	6	0	1,050,000	0	0	0	1,050,000	1,050,000	0	0	0	0	0	0	0	0	6
339.22188-Fed Indirect Re	90	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	90
339.22189-DOCS Asset Forf	780	0	314	0	0	0	314	0	0	314	0	0	0	0	0	0	780
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	15,099	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	15,099
339.22193-Sales Tax Re Fe	13	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	13
339.22195-Equitable Shari	2,924	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2,924
339.22196-C & F Qual Enha	15	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	15
339.22197-UL-TVI Radia Dev	1,257	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,257
339.22198-HEP	37	0	0	0	0	0	0	0	0	300	0	0	0	0	0	0	(263)
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	14	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	14
339.22203-Article X Inter	115	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	115
339.22206-Wholesale Mkt	5,460	0	0	0	0	0	0	0	0	700	0	0	0	0	0	0	4,760
339.22207-Tech Financing	51	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	51
339.22211-NYS Camp Financ	835	0	0	0	0	50,000	50,000	50,000	0	0	0	0	0	0	0	0	835
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	1,456	0	125	0	0	0	125	0	0	125	0	0	0	0	0	0	1,456
339.22214-Fireworks Reven	1,099	0	320	0	0	0	320	0	182	0	7	0	129	0	0	0	1,101

**CASH COMBINING STATEMENT BY ACCOUNT
MISCELLANEOUS SPECIAL REVENUE FUND (339)
FY 2025**
(thousands of dollars)

Account Code-Name	Opening Balance	Taxes	Miscellaneous Receipts	Federal Receipts	Bond & Note Proceeds	Transfers From	Total Receipts	Assistance and Grants	PS	NPS	Indirect Costs	UI Benefits	GSCs	Debt	Capital	Transfers To	Closing Balance
339.22215-Delivery Transf	2,566	0	1,000	0	0	0	1,000	0	0	1,000	0	0	0	0	0	0	2,566
339.22217-Eq Sh DTF Just	115	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	115
339.22218-Eq Sh DTF Treas	308	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	308
339.22221-Eq Sh Law Justi	5,478	0	1,185	0	0	0	1,185	0	0	1,185	0	0	0	0	0	0	5,478
339.22222-Eq Sh Law Treas	127	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	127
339.22226-Eq Sh SIG Treas	82	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	82
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	152	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	152
339.22233-Eq Shar-DMN Jus	272	0	260	0	0	0	260	0	0	250	0	0	0	0	0	0	282
339.22234-Eq Shar-DMN Tre	22	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	22
339.22235-Insitt Accred	(2)	0	570	0	0	0	570	0	302	59	6	0	171	0	0	47	(17)
339.22238-Eq Sh PRK Treas	0	0	50	0	0	0	50	0	0	50	0	0	0	0	0	0	0
339.22239-Opjoid Steward	166,216	0	0	0	0	0	0	40,675	0	0	0	0	0	0	0	0	125,541
339.22240-NYS Med Indmnty	(3,287)	0	0	0	0	20	20	0	1	0	1	0	1	0	0	0	(3,270)
339.22243-Securing Cities	89	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	89
339.22246-Behav Hlth Par	2,903	0	1,500	0	0	0	1,500	5,000	0	0	0	0	0	0	0	0	(597)
339.22247-Ent Div Job Tr	8,152	0	0	0	0	1,500	1,500	0	0	0	0	0	0	0	0	0	9,652
339.22248-CJ Discov Comp	12,729	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	12,729
339.22250-Emer Elect Out	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1
339.22251-Maj Ren Ene Dev	4,113	0	2,500	0	0	0	2,500	0	0	1,250	0	0	0	0	0	0	5,363
339.22252-Elevator Safety	663	0	850	0	0	0	850	0	0	0	0	0	0	0	0	800	713
339.22253-Sch Bus Mot Edu	71	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	71
339.22254-Anti Disc Hous	2,114	0	2,000	0	0	0	2,000	0	0	2,000	0	0	0	0	0	0	2,114
339.22255-Pharm Ben Mgr R	(3,402)	0	500	0	0	0	500	0	0	4,000	0	0	0	0	0	500	(3,402)
339.22257-Background Chec	2,047	0	0	0	0	0	0	0	0	100	0	0	0	0	0	0	(1,953)
339.22259-Eq Sh NYWC-Trea	219	0	100	0	0	0	100	0	0	50	0	0	0	0	0	0	219
339.22260-Eq Sh NYWC-Just	58	0	50	0	0	0	50	0	0	0	0	0	0	0	0	0	58
339.22262-Virt Currency	(9,552)	0	500	0	0	0	500	0	0	0	0	0	0	0	0	500	(9,552)
339.22263-TI IVE FC Enh	10,013	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	10,013
339.22264-NYWC Seiz Asset	445	0	150	0	0	0	150	0	0	150	0	0	0	0	0	0	445
339.22265-Aq&Farm Viabi	15	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	15
339.22266-Hez Mlt Rev Loa	624	0	0	0	0	2,000	2,000	0	0	0	0	0	0	0	0	0	2,624
339.22267-Healthcare Stab	0	0	0	0	0	350,000	350,000	350,000	0	0	0	0	0	0	0	0	0
339.EA000-Empl Assessment	0	0	1,554	0	0	0	1,554	0	1,554	0	0	0	0	0	0	0	0

**CASH-COMBINING STATEMENT
CAPITAL PROJECTS FUNDS
FY 2025**
(thousands of dollars)

	STATE CAPITAL PROJECTS (30000-30049)	DEDICATED HIGHWAY AND TRANSPORTATION BOND (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 (30630-30699)
Opening Fund Balance	0	1,700	149,604	13,504	(129,793)	16	379,690	164	0	0	3,328
Receipts:											
Taxes	0	1,226,153	0	0	0	0	257,350	0	0	0	0
Miscellaneous Receipts	3,651,842	1,224,250	0	2,000	324,800	0	49,650	0	0	0	0
Federal Receipts	0	4,505	0	0	0	0	0	0	0	0	0
Total Receipts	3,651,842	2,454,908	0	2,000	324,800	0	307,000	0	0	0	0
Disbursements:											
Assistance and Grants	3,408,903	58,981	0	0	0	0	0	0	0	0	0
State Operations	0	0	0	0	0	0	0	0	0	0	0
General State Charges	0	0	0	0	0	0	0	0	0	0	0
Debt Service	0	0	0	0	0	0	0	0	0	0	0
Capital Projects	3,906,824	1,982,171	100,000	2,200	309,800	0	380,000	0	0	0	0
Total Disbursements	7,315,727	2,041,152	100,000	2,200	309,800	0	380,000	0	0	0	0
Other Financing Sources (Uses):											
Transfers from Other Funds	3,667,135	135,273	75,000	0	23,593	0	120,718	0	0	0	0
Transfers to Other Funds	(3,250)	(549,029)	0	0	0	0	0	(23)	(340)	(25)	
Bond & Note Proceeds	0	0	0	0	0	0	0	0	340	25	
Net Other Financing Sources (Uses)	3,663,885	(413,756)	75,000	(200)	23,593	0	120,718	2	0	0	0
Change in Fund Balance	0	1,700	124,604	13,304	(91,200)	16	427,408	166	0	0	3,328
Closing Fund Balance	0	1,700	124,604	13,304	(91,200)	16	427,408	166	0	0	3,328

	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 TRAFFIC IMPROVEMENTS BOND (30680-30689)	CLEAN WATER/ CLEAN AIR BOND (30690-30699)	FEDERAL CAPITAL PROJECTS (31390-31449)	FOREST PRESERVE EXPANSION (31450-31499)	HAZARDOUS WASTE REMEDIAL (31500-31549)	SUBURBAN TRANSPORTATION (30630-30699)
Opening Fund Balance	737	6,362	4,255	5,550	2,778	1,428	(572,768)	1,167	(84,352)	582
Receipts:										
Taxes	0	0	0	0	0	0	0	0	0	0
Miscellaneous Receipts	0	0	0	0	0	0	244,000	10	135,956	0
Federal Receipts	0	0	0	0	0	0	3,197,561	0	0	0
Total Receipts	0	0	0	0	0	0	3,441,561	10	135,956	0
Disbursements:										
Assistance and Grants	0	0	0	0	0	0	1,117,007	0	0	0
State Operations	0	0	0	0	0	0	0	0	0	0
General State Charges	0	0	0	0	0	0	0	0	0	0
Debt Service	0	0	0	0	0	0	0	0	0	0
Capital Projects	0	0	0	0	0	0	2,182,665	10	124,956	0
Total Disbursements	0	0	0	0	0	0	3,299,672	10	124,956	0
Other Financing Sources (Uses):										
Transfers from Other Funds	0	0	0	0	0	0	23,323	0	50,827	0
Transfers to Other Funds	(740)	(9,001)	(25)	(3,807)	(25)	(3,861)	0	0	(25,200)	0
Bond & Note Proceeds	617	3,908	25	4,807	4,861	0	0	0	0	0
Net Other Financing Sources (Uses)	(123)	(5,093)	0	1,000	4,836	1,000	23,323	0	25,627	0
Change in Fund Balance	(123)	(5,093)	4,255	1,000	2,778	1,000	165,212	0	36,627	0
Closing Fund Balance	614	1,269	4,255	6,550	2,778	2,428	(407,556)	1,167	(47,725)	582

**CASH-COMBINING STATEMENT
CAPITAL PROJECTS FUNDS
FY 2025**
(thousands of dollars)

	DIVISION FOR YOUTH FACILITIES IMPROVEMENT (31700-31749)	HOUSING ASSISTANCE (31800-31849)	HOUSING PROGRAM (31850-31899)	NATURAL RESOURCE DAMAGES (31900-31999)	DEPARTMENT OF TRANSPORTATION SERVICES (31950-31999)	STATE UNIVERSITY CAPITAL PROJECTS (32400-32999)	MISCELLANEOUS CAPITAL PROJECTS (32200-32499)	CITY UNIVERSITY OF NEW YORK CAPITAL PROJECTS (32250-32999)	MENTAL HYGIENE FACILITIES IMPROVEMENT (32300-32349)	CORRECTIONAL FACILITIES CAPITAL IMPROVEMENT (32350-32399)
Opening Fund Balance	(20,548)	(12,942)	(565,708)	26,553	(12,016)	101,367	146,752	98	(600,024)	(161,298)
Receipts:										
Taxes	0	0	0	0	0	0	0	0	0	0
Miscellaneous Receipts	50,463	0	541,286	1,000	0	45,000	37,285	0	360,572	254,620
Federal Receipts	0	0	0	0	0	0	0	0	0	0
Total Receipts	50,463	0	541,286	1,000	0	45,000	37,285	0	360,572	254,620
Disbursements:										
Assistance and Grants	0	0	1,377,406	0	0	0	0	0	111,000	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	49,942	0	0	1,017	0	45,000	244,614	0	294,393	354,964
Total Disbursements	49,942	0	1,377,406	1,017	0	45,000	244,614	0	405,393	354,964
Other Financing Sources (Uses):										
Transfers from Other Funds	0	0	835,545	0	0	20,000	33,443	0	97,132	107,489
Transfers to Other Funds	0	0	0	0	0	0	0	0	0	0
Bond & Note Proceeds	0	0	835,545	0	0	0	0	0	0	0
Net Other Financing Sources (Uses)	521	0	(575)	(17)	0	20,000	(173,886)	0	97,132	107,489
Change in Fund Balance	(20,027)	(12,942)	(566,283)	26,536	(12,016)	121,367	(271,134)	98	(547,713)	(154,153)
Closing Fund Balance										

	SMART SCHOOLS BOND (30710-30719)	CLEAN WATER, CLEAN AIR, AND GREEN JOBS BOND (30720-30759)	NEW YORK STATE STORM RECOVERY (33000-33099)	DEDICATED INFRASTRUCTURE INVESTMENT (33050-33099)	CAPITAL PROJECTS OTHER	SUB TOTAL	ELIMINATIONS	FINANCIAL PLAN
Opening Fund Balance	0	0	(33,464)	29,144	0	(1,318,134)	0	(1,318,134)
Receipts:								
Taxes	0	0	0	0	(1,000)	1,482,503	0	1,482,503
Miscellaneous Receipts	0	0	0	0	0	6,922,734	0	6,922,734
Federal Receipts	0	0	0	0	1,000	3,203,066	0	3,203,066
Total Receipts	0	0	0	0	0	11,608,303	0	11,608,303
Disbursements:								
Assistance and Grants	0	0	0	38,886	0	6,112,183	0	6,112,183
State Operations	0	0	0	0	0	0	0	0
General State Charges	0	0	0	0	0	0	0	0
Debt Service	0	0	0	554,961	0	10,533,517	0	10,533,517
Capital Projects	0	0	0	593,847	0	16,645,700	0	16,645,700
Total Disbursements	0	0	0	644,586	0	5,834,064	(371,097)	5,462,967
Other Financing Sources (Uses):								
Transfers from Other Funds	(300,000)	(50,000)	0	0	0	(945,326)	371,097	(574,229)
Transfers to Other Funds	204,000	50,000	0	0	0	268,633	0	268,633
Bond & Note Proceeds	(96,000)	0	0	644,586	0	5,157,371	0	5,157,371
Net Other Financing Sources (Uses)	(96,000)	0	0	50,739	0	119,974	0	119,974
Change in Fund Balance	(96,000)	0	(33,464)	79,883	0	(1,198,160)	0	(1,198,160)
Closing Fund Balance								

CASH COMBINING STATEMENT
DEBT SERVICE
FY 2025

	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	58,297	1,495	0	44,794	0	0	104,586	0	104,586
Receipts:									
Taxes	0	47,073,348	0	0	889,650	0	47,962,998	0	47,962,998
Miscellaneous Receipts	334,381	0	1,461	130,976	0	0	466,818	0	466,818
Federal Receipts	0	62,427	0	0	0	0	62,427	0	62,427
Total Receipts	334,381	47,135,775	1,461	130,976	889,650	0	48,492,243	0	48,492,243
Disbursements:									
Assistance and Grants	0	0	0	0	0	0	0	0	0
State Operations	0	37,735	0	1,715	0	0	39,450	0	39,450
General State Charges	0	0	0	0	0	0	0	0	0
Debt Service	0	3,470,436	0	18,902	0	0	3,489,338	0	3,489,338
Capital Projects	0	0	0	0	0	0	0	0	0
Total Disbursements	0	3,508,171	0	20,617	0	0	3,528,788	0	3,528,788
Other Financing Sources (Use):									
Transfers from Other Funds	1,506,899	353,476	0	42,069	0	0	1,902,444	(32,197)	1,870,247
Transfers to Other Funds	(1,845,535)	(43,982,580)	0	(146,835)	(889,650)	0	(46,864,600)	32,197	(46,832,403)
Bond & Note Proceeds	0	0	0	0	0	0	0	0	0
Net Other Financing Sources (Uses)	(338,636)	(43,629,104)	0	(104,766)	(889,650)	0	(44,562,156)	0	(44,562,156)
Change in Fund Balance	(4,255)	(1,500)	1,461	5,593	0	0	1,299	0	1,299
Closing Fund Balance	54,042	(5)	1,461	50,387	0	0	105,885	0	105,885

**CASH COMBINING STATEMENT BY ACCOUNT
INTERNAL SERVICE
FY 2025**
(thousands of dollars)

Fund Account	Opening Balance	Taxes	Misc. Receipts	Federal Receipts	Bond Proceeds	Transfers From	Total Receipts	Assistance and Grants	PS	NPS	Indirect Costs	UI Benefits	GSCs	Debt	Capital	Transfers To	Total Disb.	Closing Balance
323.55000-Centrl Services	(11)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(11)
323.55009-Admin Support	2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2
323.55010-Design & Constr	(14,869)	0	70,126	0	0	0	70,126	0	31,274	16,848	964	0	23,114	0	0	1,866	74,066	(18,809)
323.55020-OGS Ent Contr	(20,033)	0	158,000	0	0	0	158,000	0	642	162,873	21	0	400	0	0	0	163,936	(25,969)
323.55022-Business Svc Ct	(2,448)	0	0	0	0	37,916	37,916	0	30,433	2,719	0	0	0	0	0	0	33,152	2,316
323.550XX-Misc Centrl Svc	107	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	107
323.5502X-OGS Exec Direct	31,167	0	120,000	0	0	0	120,000	0	5,576	118,051	180	0	3,747	0	0	105	127,659	23,508
323.5502Y-OGS Bldg Admin	12,025	0	24,429	0	0	9,500	33,929	0	2,400	30,094	77	0	1,601	0	0	0	34,172	11,782
323.5502Z-OGS Std & Purch	3,206	0	11,257	0	0	0	11,257	0	3,433	5,933	110	0	2,307	0	0	0	11,783	2,680
334.55050-Agencies Int Sv	12	0	0	0	0	50,000	50,000	0	0	0	0	0	0	0	0	0	0	50,012
334.55052-Archives R	(715)	0	1,729	0	0	0	1,729	0	955	114	28	0	543	0	0	0	1,640	(626)
334.55053-Fedl Single Aud	770	0	3,535	0	0	0	3,535	0	0	2,009	0	0	0	0	0	0	2,009	2,296
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	(3,374)	0	5,963	0	0	0	5,963	0	2,963	536	96	0	1,953	0	0	1,651	7,199	(4,610)
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	(505)
334.55058-Cult Resources	(4,731)	0	7,329	0	0	0	7,329	0	1,484	4,082	44	0	926	0	0	284	6,820	(4,222)
334.55059-Neighbor Work P	3	0	8,200	0	0	1,000	9,200	0	0	9,200	0	0	0	0	0	0	9,200	3
334.55060-Auto/Print Chgb	167	0	18,878	0	0	0	18,878	0	8,743	4,345	0	0	5,452	0	0	0	18,540	505
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	(7,599)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(7,599)
334.55063-Human Svcs Tele	22	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	22
334.55065-OPWDD Copy Cent	944	0	150	0	0	0	150	0	0	150	0	0	0	0	0	0	150	944
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	(562)	0	859	0	0	0	859	0	476	107	3	0	0	0	0	0	586	(289)
334.55068-Statewide Train	100	0	8	0	0	0	8	0	93	(150)	3	0	62	0	0	0	8	100
334.55069-Centralized Tec	50,453	0	35,837	0	0	15,111	50,948	0	0	43,142	0	0	0	0	0	0	43,142	58,259
334.55070-Learning Mgmt S	1,747	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,747
334.55071-Labor Cont Ctr	(219)	0	2,021	0	0	0	2,021	0	1,164	167	28	0	772	0	0	0	2,131	(329)
334.55072-HS Cont Ctr	(2,475)	0	17,971	0	0	0	17,971	0	9,353	3,235	291	0	6,235	0	0	0	19,114	(3,618)
334.55074-Civil Recoverie	15,966	0	20,976	0	0	0	20,976	0	6,192	10,583	167	0	4,274	0	0	0	21,216	15,726
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	88	0	1,600	0	0	0	1,600	0	652	500	17	0	401	0	0	0	1,570	118
347.55150-DFY Voc Educatn	48	0	25	0	0	0	25	0	0	0	0	0	0	0	0	0	0	73
394.55200-Joint Labor-Mgt	734	0	2,000	0	0	0	2,000	0	968	437	32	0	638	0	0	0	2,075	659
395.55251-Ex Dir Intl Aud	(6,403)	0	5,013	0	0	0	5,013	0	2,804	224	57	0	1,928	0	0	0	5,013	(6,403)
395.55252-CIO INFO TECH C	(61,620)	0	73,992	0	0	0	73,992	0	18,256	66,023	209	0	7,342	0	0	0	91,830	(79,458)
396.55300-Health Insuranc	5,047	0	14,121	0	0	9,000	23,121	0	10,158	1,822	329	0	6,701	0	0	3,428	22,438	5,730
396.55301-CS EBD Adm Reim	6	0	4,500	0	0	0	4,500	0	4,103	359	95	0	2,027	0	0	639	7,223	(2,717)
397.55350-Correctional In	21,496	0	49,000	0	0	23,773	72,773	0	18,517	37,528	738	0	9,636	0	0	0	66,419	27,850

CASH COMBINING STATEMENT BY ACCOUNT
ENTERPRISE
FY 2025
(thousands of dollars)

Fund Account	Opening Balance	Taxes	Misc. Receipts	Federal Receipts	Bond Proceeds	Transfers From	Total Receipts	Assistance and Grants	PS	NPS	Indirect Costs	UI Benefits	GSCs	Debt	Capital	Transfers To	Total Disb.	Closing Balance
324.50000-DFY Commissary	161	0	120	0	0	0	120	0	0	125	0	0	0	0	0	0	125	156
325.50050-State Fair Rece	11,650	0	14,000	0	0	6,000	20,000	0	7,626	12,150	0	0	0	0	0	0	19,776	11,874
326.50100-DOCS Commissary	2,439	0	44,964	0	0	0	44,964	0	0	44,964	0	0	0	0	0	0	44,964	2,439
331.50301-Mental Disab Pr	18	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	18
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	14	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	14
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 Matris	197	0	24	0	0	0	24	0	0	0	0	0	0	0	0	0	0	221
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	(873)	0	1,497	0	0	0	1,497	0	652	476	21	0	438	0	0	0	1,587	(963)
331.50319-Altica Emp Mess	1,464	0	1,256	0	0	0	1,256	0	288	803	12	0	177	0	0	0	1,280	1,440
331.50322-Asset Preservat	168	0	14	0	0	0	14	0	0	25	0	0	0	0	0	0	25	157
331.50323-Farm Program	1,873	0	629	0	0	0	629	0	125	464	4	0	77	0	0	0	670	1,832
331.50327-Emp Plz Gift Sh	(360)	0	500	0	0	0	500	0	112	358	3	0	75	0	0	0	548	(408)
331.50331-Retail Sales	5,804	0	1,250	0	0	0	1,250	0	750	500	0	0	0	0	0	0	1,250	5,804
351.50400-OMH Shelt Wkshs	8,509	0	17,000	0	0	0	17,000	0	10,000	7,000	0	0	0	0	0	0	17,000	8,509
352.50450-MR Shel Wkshop	2,304	0	2,200	0	0	0	2,200	0	0	2,200	0	0	0	0	0	0	2,200	1,933
353.50500-WH & MR Communi	5,919	0	2,200	0	0	0	2,200	0	383	1,172	10	0	238	0	0	0	1,803	6,316
353.50516-MR Community St	364	0	551	0	0	0	551	0	219	326	9	0	0	0	0	0	554	361
481.50650-U Benefit Fnd	922,140	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	922,140
481.50651-Interest Assess	81,134	0	159,000	0	0	0	159,000	0	0	159,000	0	0	0	0	0	0	159,000	81,134
481.50652-Unemp Ins-Ad Pa	0	0	0	2,000	0	0	2,000	0	0	0	0	2,000	0	0	0	0	2,000	0
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	91,346	0	2,867,182	0	0	0	2,867,182	0	1,720,668	383,059	0	0	729,908	0	0	3,924	2,837,559	120,969
E02.23250-CUNY SC Program	371,677	0	196,566	0	0	0	196,566	0	38,229	58,151	0	0	0	0	0	0	96,380	471,863

STATE DEBT OUTSTANDING
SUMMARIZED BY FINANCING PROGRAM AND PROGRAM AREA
FY 2024 THROUGH FY 2029
(millions of dollars)

	<u>FY 2024</u> <u>Actuals</u>	<u>FY 2025</u> <u>Projected</u>	<u>FY 2026</u> <u>Projected</u>	<u>FY 2027</u> <u>Projected</u>	<u>FY 2028</u> <u>Projected</u>	<u>FY 2029</u> <u>Projected</u>
GENERAL OBLIGATION BONDS	2,128	2,399	2,613	2,692	2,790	2,983
REVENUE BONDS						
Personal Income Tax	40,179	42,263	47,775	54,804	60,060	64,374
Sales Tax	11,483	12,361	14,435	16,879	18,729	20,350
Dedicated Highway	223	190	156	156	119	81
Health Income	48	31	14	12	11	9
Subtotal Revenue Bonds	<u>51,933</u>	<u>54,845</u>	<u>62,380</u>	<u>71,851</u>	<u>78,919</u>	<u>84,814</u>
SERVICE CONTRACT	258	242	242	242	242	0
TOTAL STATE-SUPPORTED	<u>54,319</u>	<u>57,486</u>	<u>65,235</u>	<u>74,785</u>	<u>81,951</u>	<u>87,797</u>
OTHER STATE FINANCINGS						
DASNY Secured Hospital Bonds ¹	0	0	0	0	0	0
Gateway Development Corporation	0	35	187	360	508	611
Subtotal Other State Financings	<u>0</u>	<u>35</u>	<u>187</u>	<u>360</u>	<u>508</u>	<u>611</u>
TOTAL STATE-RELATED	<u>54,319</u>	<u>57,521</u>	<u>65,422</u>	<u>75,145</u>	<u>82,459</u>	<u>88,408</u>
BY PROGRAM AREA						
Economic Development & Housing	6,460	7,362	9,220	11,380	13,083	14,571
Education	14,795	14,792	15,919	17,438	18,454	19,127
Environment	3,414	3,667	4,396	5,269	5,940	6,533
Health & Mental Hygiene	4,437	4,677	5,592	6,675	7,528	8,259
State Facilities & Equipment	4,899	4,895	5,249	5,759	6,109	6,321
Transportation and Transit	19,593	21,521	24,287	27,692	30,265	32,414
STARC ¹	722	572	572	572	572	572
Secured Hospital Bonds ¹	0	0	0	0	0	0
Gateway Development Corporation	0	35	187	360	508	611
TOTAL STATE-RELATED	<u>54,319</u>	<u>57,521</u>	<u>65,422</u>	<u>75,145</u>	<u>82,459</u>	<u>88,408</u>

¹ In FY 2022, DASNY issued Personal Income Tax Bonds to refund NYC STARC debt and DASNY Secured Hospital debt.

STATE DEBT SERVICE
SUMMARIZED BY FINANCING PROGRAM AND PROGRAM AREA
FY 2024 THROUGH FY 2029
(millions of dollars)

	<u>FY 2024 Actuals</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Projected</u>	<u>FY 2027 Projected</u>	<u>FY 2028 Projected</u>	<u>FY 2029 Projected</u>
GENERAL OBLIGATION BONDS	209	260	299	328	331	326
REVENUE BONDS						
Personal Income Tax	5,221	2,564	1,754	3,353	3,985	4,146
Sales Tax	1,470	575	727	886	1,163	1,272
Dedicated Highway	46	45	9	46	45	45
Health Income	21	19	10	2	2	2
Subtotal Revenue Bonds	<u>6,758</u>	<u>3,203</u>	<u>2,500</u>	<u>4,287</u>	<u>5,195</u>	<u>5,465</u>
SERVICE CONTRACT	30	26	12	12	12	247
TOTAL STATE-SUPPORTED	<u>6,997</u>	<u>3,489</u>	<u>2,811</u>	<u>4,627</u>	<u>5,538</u>	<u>6,038</u>
OTHER STATE FINANCINGS						
Gateway Development Corporation	0	0	0	0	0	0
Subtotal Other State Financings	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL STATE-RELATED	<u>6,997</u>	<u>3,489</u>	<u>2,811</u>	<u>4,627</u>	<u>5,538</u>	<u>6,038</u>
BY PROGRAM AREA						
Economic Development & Housing	1,081	438	180	660	769	838
Education	1,569	990	898	1,120	1,321	1,636
Environment	501	294	239	455	552	501
Health & Mental Hygiene	578	286	168	384	474	460
State Facilities & Equipment	662	319	358	431	446	564
Transportation and Transit	2,575	1,147	953	1,562	1,961	1,874
STARC ¹	19	15	15	15	15	165
Secured Hospital Bonds ¹	12	0	0	0	0	0
Gateway Development Corporation	0	0	0	0	0	0
TOTAL STATE-RELATED	<u>6,997</u>	<u>3,489</u>	<u>2,811</u>	<u>4,627</u>	<u>5,538</u>	<u>6,038</u>

¹ In FY 2022, NYS issued Personal Income Tax Bonds to refund NYC STARC debt and DASNY Secured Hospital debt.

STATE DEBT ISSUANCES
SUMMARIZED BY FINANCING PROGRAM AND PROGRAM AREA
FY 2024 THROUGH FY 2029
(millions of dollars)

	<u>FY 2024 Actuals</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Projected</u>	<u>FY 2027 Projected</u>	<u>FY 2028 Projected</u>	<u>FY 2029 Projected</u>
GENERAL OBLIGATION BONDS	468	458	413	298	313	395
REVENUE BONDS						
Personal Income Tax	2,325	4,544	6,604	7,898	6,630	6,023
Sales Tax	2,209	1,554	2,201	2,633	2,210	2,008
Dedicated Highway	0	0	0	0	0	0
Subtotal Revenue Bonds	<u>4,534</u>	<u>6,098</u>	<u>8,805</u>	<u>10,531</u>	<u>8,840</u>	<u>8,031</u>
SERVICE CONTRACT	<u>242</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL STATE-SUPPORTED	<u>5,244</u>	<u>6,556</u>	<u>9,218</u>	<u>10,829</u>	<u>9,153</u>	<u>8,426</u>
BY PROGRAM AREA						
Economic Development & Housing	612	1,431	2,028	2,382	2,013	1,853
Education	938	847	1,560	1,833	1,549	1,426
Environment	875	457	842	989	836	770
Health & Mental Hygiene	803	544	1,002	1,177	995	916
State Facilities & Equipment	551	287	528	621	525	483
Transportation and Transit	<u>1,465</u>	<u>2,990</u>	<u>3,258</u>	<u>3,827</u>	<u>3,235</u>	<u>2,978</u>
SUBTOTAL STATE-SUPPORTED	<u>5,244</u>	<u>6,556</u>	<u>9,218</u>	<u>10,829</u>	<u>9,153</u>	<u>8,426</u>

STATE DEBT RETIREMENTS
SUMMARIZED BY FINANCING PROGRAM AND PROGRAM AREA
FY 2024 THROUGH FY 2029
(millions of dollars)

	<u>FY 2024</u> <u>Actuals</u>	<u>FY 2025</u> <u>Projected</u>	<u>FY 2026</u> <u>Projected</u>	<u>FY 2027</u> <u>Projected</u>	<u>FY 2028</u> <u>Projected</u>	<u>FY 2029</u> <u>Projected</u>
GENERAL OBLIGATION BONDS	146	187	199	219	215	202
REVENUE BONDS						
Personal Income Tax	1,057	323	1,092	869	1,374	1,709
Sales Tax	106	17	128	189	360	387
Dedicated Highway	0	33	34	0	37	38
Health Income	20	18	16	2	2	2
Subtotal Revenue Bonds	<u>1,183</u>	<u>391</u>	<u>1,270</u>	<u>1,060</u>	<u>1,773</u>	<u>2,136</u>
SERVICE CONTRACT	32	16	0	0	0	242
TOTAL STATE-SUPPORTED	<u>1,361</u>	<u>594</u>	<u>1,469</u>	<u>1,279</u>	<u>1,988</u>	<u>2,580</u>
OTHER STATE FINANCINGS						
Gateway Development Corporation	0	0	0	0	0	0
Subtotal Other State Financings	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL STATE-RELATED	<u>1,361</u>	<u>594</u>	<u>1,469</u>	<u>1,279</u>	<u>1,988</u>	<u>2,580</u>
BY PROGRAM AREA						
Economic Development & Housing	134	65	170	222	310	365
Education	326	223	432	314	533	753
Environment	84	58	114	116	165	177
Health & Mental Hygiene	66	39	87	95	142	185
State Facilities & Equipment	254	61	175	111	175	271
Transportation and Transit	486	148	491	421	663	829
STARC ¹	0	0	0	0	0	0
Secured Hospital Bonds ¹	11	0	0	0	0	0
Gateway Development Corporation	0	0	0	0	0	0
TOTAL STATE-RELATED	<u>1,361</u>	<u>594</u>	<u>1,469</u>	<u>1,279</u>	<u>1,988</u>	<u>2,580</u>

¹ In FY 2022, DASNY issued Personal Income Tax Bonds to refund NYC STARC debt and DASNY Secured Hospital debt.

PROJECTED PIT REVENUE BOND COVERAGE RATIOS
FY 2024 THROUGH 2029
(millions of dollars)

	<u>FY 2024 Actuals</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Projected</u>	<u>FY 2027 Projected</u>	<u>FY 2028 Projected</u>	<u>FY 2029 Projected</u>
Projected RBTF Receipts ¹	33,904	37,539	37,330	35,700	41,976	42,856
Projected New PIT Bonds Issuances	2,325	4,544	6,604	7,898	6,630	6,023
Projected Total PIT Bonds Outstanding	40,179	42,263	47,775	54,804	60,060	64,374
Projected Maximum Annual Debt Service	4,023	4,099	4,572	5,138	5,613	6,044
Projected PIT Coverage Ratio	8.4	9.2	8.2	6.9	7.5	7.1

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 2024 THROUGH 2029
(millions of dollars)

	<u>FY 2024 Actuals</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Projected</u>	<u>FY 2027 Projected</u>	<u>FY 2028 Projected</u>	<u>FY 2029 Projected</u>
Projected Sales Tax Receipts	9,309	9,535	9,765	10,024	10,268	10,521
Projected New Sales Tax Bonds Issuances	2,209	1,554	2,201	2,633	2,210	2,008
Projected Total Sales Tax Bonds Outstanding	11,483	12,361	14,435	16,879	18,729	20,350
Projected Maximum Annual Debt Service	1,085	1,111	1,269	1,458	1,616	1,760
Projected Sales Tax Coverage Ratio	8.6	8.6	7.7	6.9	6.4	6.0



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