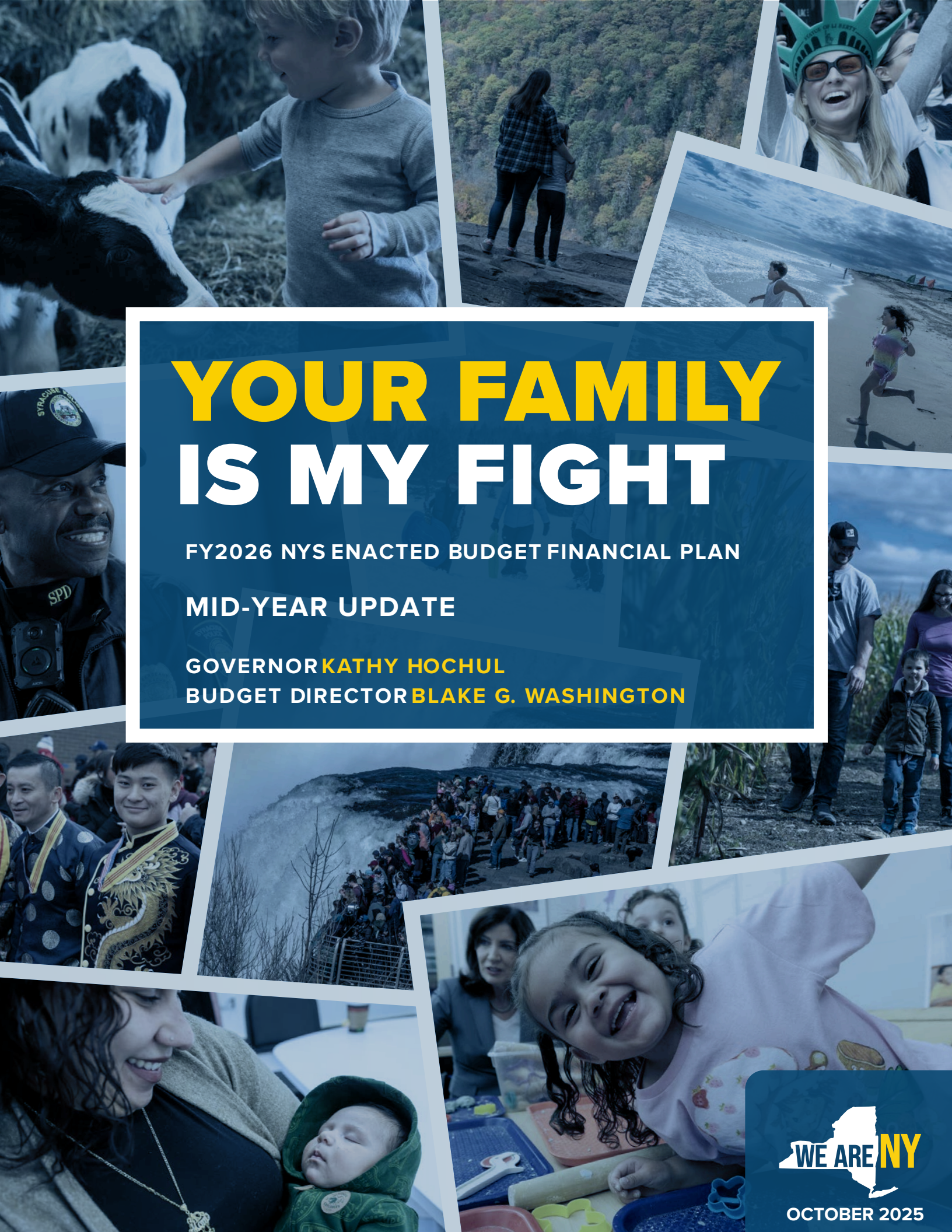




YOUR FAMILY IS MY FIGHT

FY2026 NYS ENACTED BUDGET FINANCIAL PLAN

MID-YEAR UPDATE

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TABLE OF CONTENTS

Introduction	1
Significant Budgetary and Accounting Practices	2
Financial Plan Overview.....	7
Overview.....	7
General Fund Revisions	10
Outyear Budget Gaps	12
Risks and Reserves.....	13
State Impact of Federal H.R. 1 Legislation	15
Spending Summary	17
General Fund Financial Plan	23
General Fund Financial Plan Overview.....	23
FY 2026 General Fund Financial Plan	24
Cash Flow/Liquidity	28
PTET Financial Plan Impact	29
Spending Summary	33
Other Matters Affecting the Financial Plan	41
Federal Government Funding Risks	41
Financial Plan Projections	44
State Labor Costs.....	50
Employee Health Insurance	54
State Debt	56
Localities and Authorities.....	59
Other Risks and Ongoing Concerns	61
Economic Outlook.....	67
State Financial Plan Multi-Year Projections	81
Federal Aid	133
FY 2026 Year-To-Date Operating Results	139
Financial Plan Accompanying Notes	147
Glossary of Acronyms	159
Financial Plan Tables	165

INTRODUCTION

Introduction

This is the Mid-Year Update (the “Financial Plan”) to the First Quarterly Update for Fiscal Year (FY) 2026. The State’s FY 2026 began on April 1, 2025 and ends on March 31, 2026. The Division of the Budget (DOB) expects to update its Financial Plan projections following the close of the third quarter with the FY 2027 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, 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 2025).

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 Agency 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 tax collections, and all receipts not earmarked for a specified program or activity. Tax receipts and General Fund balance are affected by the Pass-Through Entity Tax (PTET); however, DOB expects that the PTET will, on a multi-year basis, be revenue neutral for the State. In December 2021, electing entities began making estimated PTET payments that were classified as business taxes and set aside entirely in FY 2022 to offset the decrease in Personal Income Tax (PIT) receipts in future years. The reserve balance established at the inception of the program has and is expected to cover the difference between PTET collections and related PIT credits each fiscal year. The discussion of tax receipts throughout the Financial Plan excludes the impact of PTET, unless otherwise noted.

State law requires the General Fund to end each fiscal year in balance, and directs the Governor to submit, and the Legislature to enact, a General Fund Budget that is balanced on a cash basis of accounting for the upcoming year. 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 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.

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 the Office of the State Comptroller (OSC) in preparation of the audited Basic Financial Statements, but there can be no assurance that the pro forma GAAP-basis 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>.

Projections for future years often show budget gaps 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 uncertain or speculative information (e.g., the pace at which a new program will enroll recipients). The multi-year projections generally 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.

At times, DOB will informally designate unrestricted balances in the General Fund for specific fiscal and/or policy goals (e.g., reserve for economic uncertainties; reserve for timing of payments; reserve for future operational needs). 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.

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, and the Lottery Fund. Therefore, General Fund projections account for any estimated funding shortfalls and/or surpluses in these funds. Since the General Fund is required by law to be balanced for the upcoming year, the focus of the State’s budgetary and gap-closing discussion in the Financial Plan is generally weighted toward the General Fund.

State Operating Funds is a broader measure of spending (as distinct from capital purposes) that is funded with State resources and includes the funds that provide a funding offset and/or surpluses to the General Fund as described above. The State Operating Funds perspective 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 two largest programs (Medicaid and School Aid) from both the General Fund and State Special Revenue Funds. The State Operating Funds perspective captures disbursements from both the General Fund and State Special Revenue Funds, giving a more complete accounting of State-funded disbursements for these large programs. Accordingly, projections often emphasize the State Operating Funds perspective.



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 terms “actual”, or “actuals”, or “results” are used throughout the Financial Plan to mean year-to-date unaudited data and (i) prior to the release of audited financial statements by OSC on or before July 29th of each year, year-end actual but unaudited data, or (ii) after the release of audited financial statements by OSC, year-end actual audited 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 disbursement 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



Overview

FINANCIAL PLAN AT-A-GLANCE: KEY MEASURES (millions of dollars)				
	FY 2025 Actuals	FY 2026		
		First Quarter	Change	Mid-Year
State Operating Funds Disbursements¹				
Size of Budget	\$133,654	\$146,103	\$1,410	\$147,513
Annual Growth	4.0%	9.3%		10.4%
Other Disbursement Measures				
General Fund (Including Transfers) ²	\$108,676	\$125,512	\$970	\$126,482
Annual Growth	8.5%	15.5%		16.4%
Capital Budget (State and Federal)	\$16,975	\$19,359	(\$423)	\$18,936
Annual Growth	15.4%	14.0%		11.6%
Federal Operating Aid	\$90,842	\$88,916	\$3,022	\$91,938
Annual Growth	-0.9%	-2.1%		1.2%
All Funds	\$241,471	\$254,378	\$4,009	\$258,387
Annual Growth	2.8%	5.3%		7.0%
Inflation (CPI)	2.8%	3.2%		2.8%
All Funds Receipts³				
Taxes	\$113,431	\$120,224	\$1,615	\$121,839
Annual Growth	6.3%	6.0%		7.4%
Miscellaneous Receipts	\$34,761	\$38,996	(\$168)	\$38,828
Annual Growth	3.0%	12.2%		11.7%
Federal Receipts (Operating and Capital)	\$96,713	\$94,090	\$3,926	\$98,016
Annual Growth	2.6%	-2.7%		1.3%
Total All Funds Receipts	\$244,905	\$253,310	\$5,373	\$258,683
Annual Growth	4.3%	3.4%		5.6%
General Fund Cash Balance	<u>\$56,916</u>	<u>\$44,919</u>	<u>\$3,169</u>	<u>\$48,088</u>
Principal Reserves	\$21,603	\$14,103	\$500	\$14,603
Timing of PTET/PIT Credits	\$18,218	\$16,170	\$2,200	\$18,370
Extraordinary Monetary Settlements	\$732	\$392	\$0	\$392
All Other	\$16,363	\$14,254	\$469	\$14,723
State Workforce (FTEs)				
Executive	112,952	124,632	63	124,695
University Systems	62,947	63,032	1,582	64,614
Independent Agencies	4,704	5,204	0	5,204
Debt				
Debt Service (excl. prepayments) as % All Funds Receipts	2.5%	2.7%		2.9%
State-Related Debt Outstanding	\$55,881	\$63,980	(\$674)	\$63,306
Debt Outstanding as % Personal Income	3.3%	3.6%		3.6%

¹ FY 2026 spending includes \$1.2 billion in State share reimbursements related to the Managed Care Organization (MCO) assessment transaction that are cost neutral with an offset of MCO receipts.

² General Fund spending grows 9.8 percent excluding the \$7.1 billion transfer to the Federal Unemployment Account.

³ All Funds tax receipts are adjusted to exclude the planned payment of \$2 billion inflation tax refunds to qualified New York tax filers.



This Mid-Year Financial Plan Update reflects revisions to the annual projections of receipts and spending in all years based on an updated economic forecast and operating results for the first half of the fiscal year, programmatic experience and outcomes, ongoing operational needs, and the impact of the Federal House of Representatives Bill 1 (H.R. 1) legislation.

At the time of the Enacted Budget Financial Plan release in June 2025, the State faced elevated recession fears among economists and business leaders. The U.S. economy had experienced its first contraction in three years during the first quarter of 2025 coupled with significantly lower growth rates and higher inflation estimates that were raising concerns about “stagflation.” DOB’s outlook at the time, like other independent forecasts, was driven by softening employment trends, higher unemployment projections, significantly higher tariff expectations that created economic uncertainty and financial market volatility. Accordingly, the Enacted Budget Financial Plan prudently included downward revisions to projected tax receipts totaling roughly \$4 billion in each fiscal year beginning in FY 2027. The receipts revisions were mostly concentrated in PIT at the time, consistent with the forecasted slowdown in employment growth, which was expected to drive lower withholding collections, and an expected decline in finance and insurance bonuses after historically high bonuses in the first quarter of 2025.

The economic outlook has now improved significantly from DOB’s previous forecast, reflecting strong wage growth, continued stock market strength fueled by expected growth in the technology sector, and slower than expected impacts from the tariffs. The revised economic outlook, strong withholding collections to date, and an improved finance and insurance bonus forecast establish the basis for upward revisions to baseline estimated General Fund tax receipts of \$2.6 billion in the current year and \$5.3 billion in FY 2027 included in this Financial Plan update³, with comparable increases in subsequent years. These upward revisions to tax receipts in the Mid-Year Financial Plan more than offset the forecasted declines recognized in the FY 2026 Enacted Budget Financial Plan.

Despite the present positive outlook, the State continues to face economic risks and fiscal challenges stemming from recent Federal legislation and policies, uncertainty and volatility caused by the ongoing Federal government shutdown and failure to pass a short-term concurrent resolution, a softening labor market, unpredictable tariff policies and concomitant concerns about the potential for a trade war, and the inherent risk of stock market concentration in large technology companies. Other headwinds that exacerbate multi-year fiscal risks and uncertainty include the ongoing implications of sustained trends of elevated enrollment and rising costs in public health insurance programs, and Federal spending reductions that are expected to negatively impact health care delivery and coverage, social services, public safety, climate change, and clean energy programs.

In addition to the tax receipts revisions, the Mid-Year Financial Plan includes State costs associated with the H.R. 1 bill signed by the President on July 4, 2025, which substantially altered Federal funding for health care, food security programs and services provided to New Yorkers and amended the Federal tax liability of New York’s residents and businesses. The Federal bill is projected to increase State costs by roughly \$800 million in the current year, \$3.4 billion next year, and grows to more than \$4 billion by FY 2029.

³ Baseline tax receipts revisions exclude recognition of H.R. 1 impacts on tax receipts.



Other changes include upward revisions to non-tax receipts, which mainly account for Federal Emergency Management Agency (FEMA) reimbursements of prior year COVID-19 expenditures and higher investment income earnings. The multi-year forecast for spending has also been reduced across various programs to reflect continued underspending and updated data and programmatic assumptions, including savings attributable to level enrollment trends in Medicaid Managed Long-Term Care (MLTC), primarily due to the implementation of the statewide fiscal intermediary (FI) in the Consumer Directed Personal Assistance Program (CDPAP). These additional savings are achieved without any changes to CDPAP eligibility requirements.

The updated Financial Plan also recognizes additional costs related to hunger prevention and food security programs to assist families and individuals that may lose Supplemental Nutrition Assistance Program (SNAP) benefits in the near term; staffing shortages at correctional facilities; higher employee fringe benefit costs, including a larger than expected pension bill due to recently enacted retirement enhancements; and increased transfers to support capital projects. In addition, the updated Financial Plan includes a planned \$750 million prepayment of debt service costs that are due in FY 2027 and restoration of \$500 million in reserves that were previously planned to offset costs for assistance to asylum seekers.

The aggregate changes in this Mid-Year Financial Plan Update reduce the cumulative outyear budget gaps from the levels estimated in the First Quarterly Update. The projected budget gaps now total \$4.2 billion in FY 2027, \$10 billion in FY 2028, and \$12.6 billion in FY 2029. These projected gaps, which include Medicaid spending projections that exceed the Global Cap spending allowance by over \$3 billion beginning in FY 2027, are due to spending growth outpacing available resources and impacts to the State due to H.R. 1. The outyear gaps benefit from the accumulation of prior year prepayments and available fund balances, and absent these resources, the gaps would be higher.

The Governor will propose a FY 2027 Executive Budget by January 20, 2026, that must include a plan to provide for balanced General Fund operations on a cash basis in FY 2027.



FINANCIAL PLAN OVERVIEW

General Fund Revisions

The following table summarizes the General Fund revisions in this Mid-Year Update by financial plan category. These revisions, as well as adjustments to annual estimates in State and Federal Special Revenue Funds and Capital Projects Fund, have been incorporated into projected receipts and disbursements throughout the Financial Plan.

FY 2026 MID-YEAR UPDATE GENERAL FUND REVISIONS SAVINGS/(COSTS) (millions of dollars)				
	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected
FIRST QUARTERLY UPDATE SURPLUS/(GAP)	0	(7,483)	(12,145)	(14,637)
Receipts	4,139	6,506	5,112	3,912
Tax Receipts	1,817	4,533	4,583	3,892
PTET/PIT Tax Receipts	2,200	880	332	(167)
Debt Service	(760)	786	6	2
Miscellaneous/Federal Receipts	203	220	4	3
Transfers from Other Funds	679	87	187	182
Disbursements	(970)	(2,297)	(2,668)	(2,037)
Assistance and Grants	721	(1,718)	(2,487)	(1,934)
Agency Operations	(756)	(82)	(230)	(96)
Transfers to Other Funds	(935)	(497)	49	(7)
Use of/(Deposit to) Reserves	(3,169)	(880)	(332)	167
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	(3,169)	(880)	(332)	167
MID-YEAR UPDATE SURPLUS/(GAP) ESTIMATE	0	(4,154)	(10,033)	(12,595)

The Mid-Year Financial Plan Update reflects increases to projected receipts across all years mainly due to higher PIT withholding and estimated payments. Higher PIT receipts are partially offset by lowered business tax estimates related to the H.R. 1 impacts. Tax receipts are also revised to reflect the \$750 million planned prepayment of FY 2027 debt service costs and other revisions. PTET and related PIT impacts have also been revised and are Financial Plan neutral utilizing the Reserve for PTET/PIT credits. Miscellaneous receipts revisions reflect higher investment income due to elevated interest rates and liquidity levels. Transfers from other funds have been adjusted upward to reflect FEMA reimbursements of prior year COVID-19 related expenses; mental hygiene patient income revenue revisions; and updated information on the timing of available resources in funds outside the General Fund.

Revisions to Financial Plan disbursements have been made across nearly all major program and service areas and all years. The changes reflect spending experience to date 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, and recent agency management plans. However, downward spending revisions, particularly in later years, are eclipsed by increased costs related to the impacts of H.R. 1 presented in the "State Impact of Federal H.R. 1 Legislation" section herein, as well as increases to current year operational costs.

Assistance and grants spending revisions include lower spending estimates across nearly all programs and services, with the largest savings in health and human services. Excluding the impact of the Federal H.R. 1 bill, Medicaid spending is revised downward to account for lower enrollment levels in the Managed Care and MLTC programs. The recent CDPAP reforms moving to a single FI are expected to exceed the \$500 million savings estimate, which is partially related to ending the conflicts of interest that previously existed, while preserving access to critical home care services. However, these savings are muted by higher costs attributable to increasing pharmacy claims and prices, lower pharmaceutical rebates, and rising personal care costs associated with the continuation of and increasing enrollment in the Nursing Home Transition & Diversion waiver program. An additional \$65 million in funding is directed to hunger prevention, the State's network of food banks, and food security programs to address the impending halt in SNAP benefits due to the ongoing Federal government shutdown. Mental Hygiene spending estimates have been lowered due to timing delays related to mental hygiene contract payments that push costs into future years, and adjustments to new bed development and service utilization. Human Services spending is adjusted downward to reflect timing related reestimates for the Empire State Supportive Housing Initiative (ESSHI) program and Afterschool programs, as well as program right-sizing and resource maximization for various other programs, including the Emergency Rental Assistance Program (ERAP).

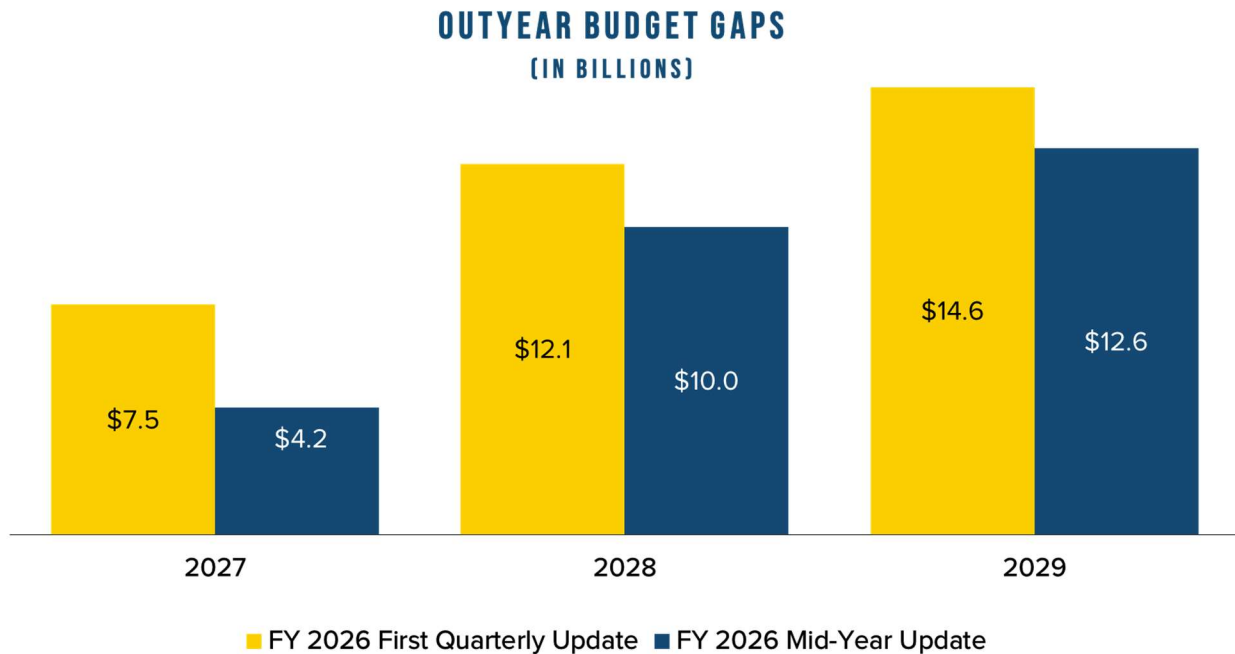
Higher agency operations spending, particularly in the current year, reflect costs to address the continued staffing shortage at correctional facilities through FY 2026; retroactive salary increases for State Police consistent with a labor deal reached earlier this year; a higher-than-expected pension bill due in part to recently enacted retirement enhancements; increased employee fringe benefit costs as agencies' workforce levels continue to increase; and DOH operational costs related to the projected impact of Federal changes to the Essential Plan (EP) and new Medicaid work requirements.

Revisions to transfers to other funds include increased General Fund support for capital project spending due to timing of the bond proceeds reimbursement, the planned repayment of certain outstanding accounts receivables, and adjustments to the timing of transfers to the Health Care Transformation Fund.

Changes to reserves include timing-related adjustments to the Reserve for PTET/PIT credits, the use of unrestricted balances carried forward from prior years, and the retention of funds reserved for economic uncertainties.

Outyear Budget Gaps

The outyear budget gaps have been revised downward from the First Quarterly Update, in large part due to the updated economic outlook that drives higher tax receipts. If the FY 2027 Budget is balanced with recurring savings, then the outyear budget gaps would be in the range of \$6 billion to \$8 billion, respectively.



The outyear budget gaps are the result of a structural imbalance between forecasted levels of spending growth and available resources. The projected gaps include a \$2 billion transaction risk reserve in each year, as well as the use of prior year surpluses carried forward into future years and conservative estimates of disbursements, a practice that provides a cushion for potential receipts shortfalls and unanticipated costs that may materialize.

Tax receipts are projected to grow 3.4 percent on average through FY 2029, compared to the 2.6 percent previously estimated in the Enacted Budget Financial Plan. Tax receipts support roughly 80 percent of State Operating Funds spending which is projected to increase by 6.0 percent on average through FY 2029.

Risks and Reserves

The Financial Plan faces ongoing economic risks, including price inflation; geopolitical uncertainties; climate change and natural disasters; programmatic cost pressures; uncertainty about the fiscal conditions of outside entities relying on State assistance; and risks due to the State's dependence on Federal funding and approvals. While DOB's forecast of receipts and spending is primarily based on current law and reasonable assumptions as of the time it is prepared, economic uncertainties and the dependence of the State's tax base on the financial sector are embedded risks.

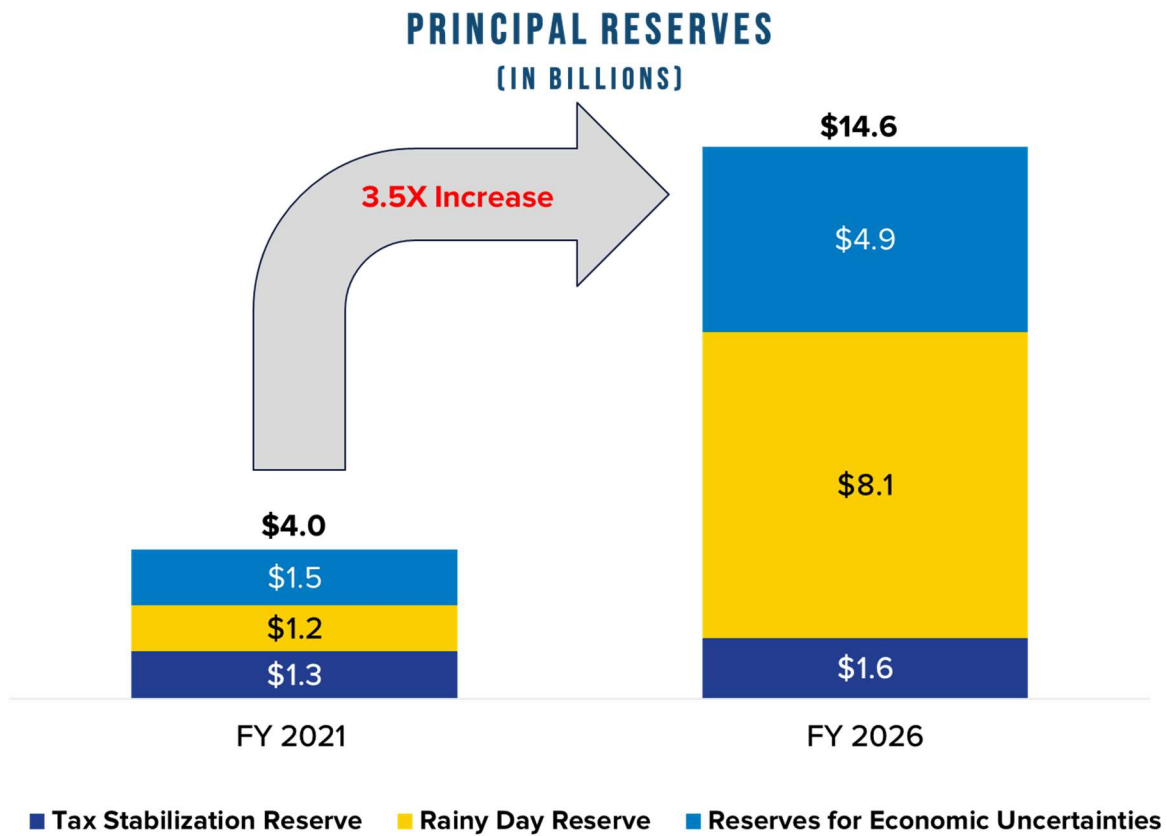
The United States has experienced eight recessions since the late 1960s that resulted in declines in economic output and corporate profits, stock market losses, job losses, and business contraction. DOB has evaluated and continues to evaluate the impacts of these past downturns to predict potential impacts of a future recession. DOB currently estimates that tax receipts can be expected to fall between \$35 billion and \$50 billion cumulatively over a three-year period in a recession that resembles those experienced after September 11th and during the Great Recession of 2008.

Outside experts widely view robust reserves as an essential tool for mitigating service reductions and public employee layoffs during a recession. New York State continues to maintain reserves equal to 9.9 percent of the State Operating Funds budget, even after accounting for paying off the Unemployment Insurance (UI) Trust Fund balance in FY 2026.

Over the past several years, the State has significantly increased reserves to ensure that it can honor its commitments when facing bad times. The State has defined Principal Reserves as the compilation of three reserves: the Tax Stabilization Reserve Fund, the Rainy Day Reserve Fund, and amounts informally reserved for economic uncertainties. The first two, which are known collectively as the "Rainy Day Reserves," have specific statutory limits on how much can be deposited annually and specific conditions on when they can be used and how any use must be repaid. The reserve for economic uncertainties is an informal designation of General Fund resources that was initiated in FY 2020 and is not subject to any statutory limitations on magnitude or use. Together, these funds provide a prudent buffer against financial risks.

In FY 2025, the State increased the statutory Rainy Day Reserve Fund by \$2 billion -- \$1.5 billion in new money added and \$1 billion transferred from the discretionary reserve for economic uncertainties. The transfer in FY 2025 is the first of four planned installments to achieve the goal of bringing the balance in the Rainy Day Reserve Fund to \$10 billion by FY 2028, as fiscal conditions permit.

The Financial Plan maintains \$14.6 billion in Principal Reserves, which remain at historically high levels – more than 3.5 times the level held 5 years ago and nearly 8 times the level held a decade ago.



State Impact of Federal H.R. 1 Legislation

On July 4, 2025, the President signed H.R. 1, that substantially alters Federal funding for health care and food security programs and services provided to New Yorkers and amends the Federal tax liability of New York's residents and businesses. The bill modifies tax rates, deductions, and credits; adjusts eligibility requirements for several Federal benefit programs, including adding and expanding work and community engagement requirements; and makes reductions and amendments to Medicaid and nutrition assistance funding. The State costs included in this Mid-Year update are summarized below.

FEDERAL HOUSE RECONCILIATION H.R. 1 SAVINGS/(COSTS) (millions of dollars)				
	FY 2026	FY 2027	FY 2028	FY 2029
TOTAL	(952)	(3,548)	(4,395)	(4,292)
TAX RECEIPTS (ALL FUNDS)	(922)	(960)	(761)	(648)
Corporate Franchise Tax	(900)	(950)	(780)	(660)
Personal Income Tax	(22)	(10)	19	12
HEALTHCARE	(30)	(2,570)	(3,598)	(3,608)
Disallowing Premium Tax Credit	0	(2,251)	(3,052)	(3,062)
Restrictions on Qualified Immigrants	0	(241)	(483)	(483)
Community Engagement Requirements	0	(50)	(40)	(40)
Reproductive Health Services	(16)	(5)	0	0
Vaccine Coverage	(14)	(23)	(23)	(23)
SNAP	0	(18)	(36)	(36)
Increasing Administrative Cost Sharing	0	(18)	(36)	(36)

Federal Tax Law Changes. The bill made multiple changes to Federal tax law for individual and corporate filers. H.R. 1 permanently extends the current income tax rates originally enacted in 2017. The State and Local Tax (SALT) deduction cap is temporarily increased from \$10,000 to \$40,000 for filers with incomes below \$500,000, phasing down to \$10,000 for filers with higher incomes. The higher SALT deduction cap will go into effect for tax year 2025 and will be adjusted for inflation through tax year 2029. The cap reverts to \$10,000 in 2030 and is now permanent. Several other provisions will benefit filers in New York State including the deduction for seniors, the increase in the Child Tax Credit, and the deductibility of tip and overtime income. Most income tax provisions, excluding the enhancement of the child and dependent care tax credit, do not flow through to State tax liability and as a result have a minimal impact on the State's PIT revenues.

Several changes made to the Federal tax code in H.R. 1 will flow through and impact the State's corporate franchise tax (CFT) revenues. The largest impacts are related to changes in Federal business allowable expense provisions. While New York is decoupled from changes to bonus depreciation, New York filers will be able to benefit from recognizing the full expense of domestic research and experimental expenditures, depreciation allowances for production properties, and

increased limits on small business expensing. These changes allow filers to claim the business expenses sooner thereby lowering liability in the near term, though they are revenue neutral over a long-term horizon absent time value of money effects. These changes are estimated to reduce business tax revenues over the financial plan period.

Health Care. Beginning January 1, 2026, certain non-citizen populations will be disqualified from obtaining premium tax credits, which eliminates the Federal funding received for this population in the EP. Individuals with incomes below 138 percent of the Federal Poverty Level (FPL), pregnant/post-partum individuals, and Deferred Action for Childhood Arrivals individuals who currently qualify and are enrolled in the EP but are also eligible for Medicaid may be moved to Medicaid at a projected State cost of \$3 billion per year when fully annualized. To alleviate new State costs and maintain coverage for as many individuals as possible, DOH has submitted a request to Centers for Medicare & Medicaid Services (CMS) to terminate its 1332 State Innovation Waiver (1332 Waiver) and EP expansion and reactivate its (currently suspended) Basic Health Program authorized under Section 1331 of the Affordable Care Act (ACA). This proposal is not reflected in the Mid-Year Update and will be included in future Financial Plan updates if the State receives Federal approval.

Effective January 1, 2027, States are required to establish Medicaid community engagement requirements for certain individuals. Non-exempted Medicaid recipients must participate in at least 80 hours of work, education, and/or community service per month to maintain eligibility. Exempted recipients include pregnant women, people with disabilities, and caregivers of young children. DOH estimates as many as 750,000 to 1.5 million enrollees may be impacted.

In addition, the loss of Federal funding previously provided for reproductive healthcare services and the coverage of vaccinations will cost the State over \$100 million over the multi-year Financial Plan. Federal provider tax requirements and limitations are not expected to impact the Financial Plan until FY 2030.

SNAP. The administration of SNAP benefits and most of the associated costs are covered by local districts. H.R. 1 increased the state/local district administrative cost-sharing from 50 percent to 75 percent. The anticipated cost to the State for the shift is \$18 million in FY 2027 and \$36 million annually thereafter.

H.R. 1 also implements a new non-Federal share of the benefits in the SNAP program, ranging from 5 percent to 15 percent of program costs, effective as early as October 1, 2027, though this implementation date may be delayed. Due to current uncertainty around the future match rate for the State of New York, no costs are reflected in the Financial Plan.



Spending Summary

The Mid-Year Financial Plan Update increases FY 2026 estimated spending by \$4 billion for All Governmental Funds and \$1.4 billion for State Operating Funds compared to the levels estimated in the First Quarterly Update.

Higher State Operating Funds spending is largely driven by a planned debt prepayment, State University of New York (SUNY) operational spending increases, continuing costs related to prison staffing shortages, and retroactive salary increases for State Police. In addition, upward revisions to Federal spending contributes to the higher All Funds estimate and includes additional FEMA reimbursements related to costs incurred for COVID-19 pandemic response and recovery efforts passed through to local entities, and higher projected health care spending in the current year related to EP program utilization and CHP spending.

The following table summarizes the updated FY 2026 spending estimates compared to FY 2025 reported spending.

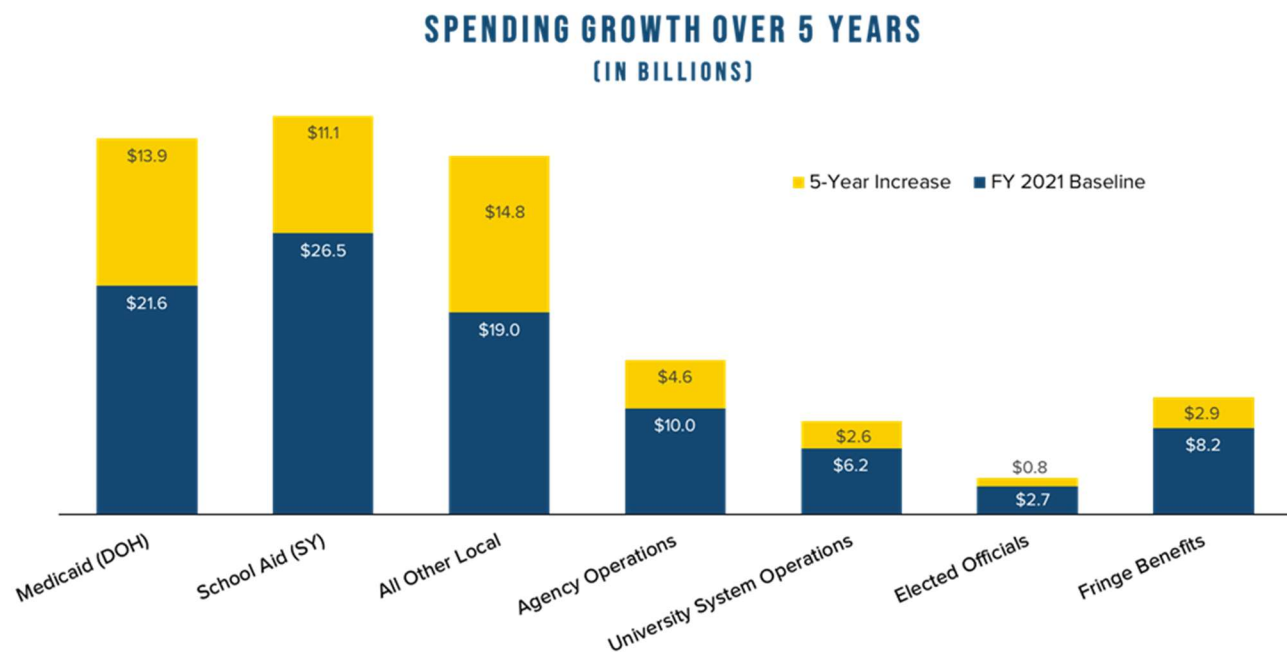
FY 2026 MID-YEAR UPDATE SPENDING ESTIMATES (millions of dollars)				
	FY 2025 Actuals	FY 2026 Projected	\$ Change	% Change
State Operating Funds	133,654	147,513	13,859	10.4%
School Aid (School Year Basis)	35,827	37,574	1,747	4.9%
Medicaid	31,230	35,440	4,210	13.5%
All Other Assistance and Grants	28,802	33,825	5,023	17.4%
Agency Operations	34,019	38,386	4,367	12.8%
Debt Service	3,776	2,288	(1,488)	-39.4%
Capital Projects	16,975	18,936	1,961	11.6%
Federal Operating	90,842	91,938	1,096	1.2%
All Funds	241,471	258,387	16,916	7.0%

The State's two largest programs, School Aid and Medicaid, continue to drive a large share (nearly half) of the spending growth in FY 2026. All other assistance and grants spending growth includes projected increases of \$2.7 billion for all other areas including social services, mental hygiene, public safety, transportation, and higher education, as well as \$2.3 billion in Other State Agency (OSA) local Medicaid spending that has been moved from the Department of Health (DOH) Medicaid Global Cap. Beginning in FY 2026, these costs that were previously reported in the DOH budget will now be reported in the respective agency budgets to more appropriately align program activities and costs to agencies responsible for managing such spending.

Agency Operations spending growth in FY 2026 is projected across all branches of government and SUNY, reflecting increases in workforce, salaries, fringe benefits, and operational costs. The growth also includes significant costs associated with stabilizing the correctional system.

Debt service spending is impacted by prepayments. A detailed table of the net impact of prepayments on the multi-year estimates of debt service costs appears in the section entitled, “State Financial Plan Multi-Year Projections.”

Over the past several years, the State has made historic investments in nearly all program areas, including: fully funding Foundation Aid to schools; supporting health care delivery improvements; expanding access to mental health services, child care, and housing; providing assistance to distressed hospitals, other health care providers and workers; increasing support for higher education and university operations; addressing gun crime and violence; expanding access to school meals; protecting the environment; and improving energy affordability.



The investments made in recent years have increased projected spending for assistance and grants by roughly \$40 billion, or 60 percent, from the \$67 billion recorded five years ago⁴ to \$107 billion projected in FY 2026. Nearly two-thirds of this growth is concentrated in School Aid and Medicaid, reflecting historic, recurring funding increases for schools and the health care system. New York continues to spend significantly more on these two programs than any other state in the nation.

⁴ FY 2021 reported State Operating Funds assistance and grants totaled \$65 billion inclusive of a temporary Enhanced Federal Medical Assistance Percentage (eFMAP) that lowered State Medicaid spending and one-time payments delayed from FY 2020 due to the pandemic. Excluding these temporary spending impacts, baseline spending is calculated at \$67 billion in FY 2021.

School Aid. The State provides a substantial amount of financial support for public schools through State formula aids and grants. Currently, approximately 2.4 million kindergarten through 12th grade students are enrolled in the State's public schools, including 186,000 students enrolled in charter schools. For more than a decade, New York has ranked first among the states for per pupil spending. In School Year (SY) 2023, New York spent \$30,012 per pupil, almost double the national average of \$16,526 per pupil and approximately 14 percent higher than second ranked Vermont.⁵

New York's per-pupil spending has increased from roughly \$20,000 in SY 2013 to \$30,000 as of SY 2023. This increase was supported in large part by the three-year phase-in of full funding of the Foundation Aid formula completed in SY 2024, which aided in adding over \$6.6 billion (23 percent) to State-funded School Aid between SY 2022 and SY 2025. In addition to State aid, school districts have continued to raise revenue through local property tax increases, which when combined with State aid increases and Federal COVID-19 pandemic related assistance, have afforded many districts the ability to amass substantial reserves and surplus balances.

Adding to the historic increases in funding over the past several years, School Aid in SY 2026 increases \$1.7 billion (4.9 percent). Since SY 2022, State-funded School Aid will have increased by roughly \$8.3 billion (28.4 percent), inclusive of the increase in the FY 2026 Enacted Budget.

Medicaid. The New York State Medicaid Program provides health and long-term care coverage to lower-income children, pregnant women, adults, seniors, and people with disabilities. The Medicaid program also funds a portion of wages for home care workers and caregivers self-directed by consumers under the CDPAP and is a large contributor of funding to both public and private hospitals, as well as nursing homes, through various supplemental programs. Medicaid spending growth continues to escalate as utilization of the system, primarily MLTC, which includes the CDPAP, rises with an aging population.

Nearly 7 million individuals (36 percent of the State's population) are currently covered by Medicaid. When combined with other public insurance coverage, such as Child Health Plus (CHP) and EP, New York has the highest percent of people covered by publicly funded medical insurance in the nation, with over 9 million people enrolled. The State offers some of the most comprehensive and extensive Medicaid benefits in the nation, including optional services such as coverage for pharmacy and personal care services. As of 2024, New York's \$4,755 per capita spending was more than 44 percent above the national average of \$2,657 per capita and over 18 percent higher than the next highest spending state, Kentucky, which spent \$3,897 per capita.⁶

Medicaid costs are financed jointly by the Federal, State, and local governments. New York receives the minimum Federal Medicaid matching share of roughly 50 percent. Local districts' costs have been capped at calendar year 2015 levels, saving the City of New York and counties billions of dollars annually by shifting the costs to the State. In FY 2026, local governments will save an estimated \$8.3 billion, bringing the cumulative total saved to nearly \$54 billion since 2015.

⁵ U.S. Census Bureau, 2023 Annual Survey of School System Finances.

⁶ CMS data (Federal Fiscal Year 2024).



In FY 2026, DOH Medicaid spending (excluding operational costs) is projected to total \$35.4 billion, triple the spending level from 15 years ago. The growth is driven by medical cost increases, elevated enrollment levels, expansion of benefits, compounding rate increases, and continued growth in aging and high utilization populations. Other State cost pressures include, but are not limited to, home health wage increases, rising costs and enrollment growth in MLTC, and the increasing needs of financially distressed hospitals. The State continues to evaluate the health care delivery system and opportunities to reduce costs to ensure long-term Medicaid spending levels are sustainable.

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. The General Fund must be balanced at the end of each fiscal year and in the budget year as of the proposed Executive Budget and the Enacted Budget.

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, including the following:

- 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. As such, prepayment of future debt service often impacts General Fund tax receipts.
- The STAR program is funded from PIT receipts that are deposited to the fund held outside of the General Fund. Therefore, changes in the State-supported cost of the program affect reported and estimated PIT receipts.
- Tax receipts are affected by the PTET program, however, the reserve balance for this purpose offsets the net impact annually, making it General Fund balance neutral. The table below and following discussion isolate the impact of PTET receipts. 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 more than two-thirds 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 conservative estimates of disbursements, a practice that provides a cushion for potential receipts shortfalls and unanticipated costs.

A comprehensive discussion of the multi-year projections of tax receipts and disbursements on a State Operating Funds and/or All Funds basis is presented in the "State Financial Plan Multi-Year Projections" section herein.



FY 2026 General Fund Financial Plan

The following table summarizes the projected annual change in General Fund receipts, disbursements, and fund balances from FY 2025 results to FY 2026 projected.

GENERAL FUND FINANCIAL PLAN (millions of dollars)				
	FY 2025 Actuals	Change	FY 2026 Projected	Annual Growth
Opening Fund Balance	46,331	10,585	56,916	22.8%
Total Receipts	119,261	(1,607)	117,654	-1.3%
Receipts, excluding PTET	115,180	2,322	117,502	2.0%
Taxes	102,089	8,069	110,158	7.9%
Miscellaneous Receipts	5,168	(954)	4,214	-18.5%
Federal Receipts	3,650	(3,650)	0	-100.0%
Non-Tax Transfers from Other Funds	4,273	(1,143)	3,130	-26.7%
PTET Receipts (Financial Plan Neutral)	4,081	(3,929)	152	-96.3%
PIT Credits	(13,700)	(3,402)	(17,102)	-24.8%
Business Taxes	17,781	(527)	17,254	-3.0%
Total Disbursements	108,676	17,806	126,482	16.4%
Assistance and Grants	74,833	8,457	83,290	11.3%
State Operations	23,013	3,359	26,372	14.6%
Transfers to Other Funds	10,830	5,990	16,820	55.3%
Net Change in Operations	10,585	(19,413)	(8,828)	-183.4%
Closing Fund Balance	56,916	(8,828)	48,088	-15.5%
Statutory Reserves:				
Community Projects	25	0	25	
Contingency	21	0	21	
Rainy Day Funds	8,756	1,000	9,756	
Fund Balance Reserved for:				
Debt Management	1,860	(860)	1,000	
Economic Uncertainties	12,847	(8,000)	4,847	
Extraordinary Monetary Settlements	732	(340)	392	
Future Operational Needs	3,099	(600)	2,499	
Timing of PTET/PIT Credits	18,218	152	18,370	
Timing of Resource Management	11,358	(180)	11,178	

Receipts

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 \$105.7 billion in FY 2026, an increase of \$6.1 billion (6.1 percent) from FY 2025. The following discussion of annual changes in tax receipts exclude the impact of PTET and debt prepayments.

PIT receipts are estimated to total \$75.3 billion in FY 2026, an increase of \$6.5 billion (9.4 percent) from the prior year, consistent with expected growth in all gross receipt components partially offset by an increase in total refunds.

Consumption/use tax receipts are estimated to total \$18.8 billion in FY 2026, a modest increase of \$408 million (2.2 percent) from FY 2025, a result of relative stability within taxable consumption in the sales tax base.

Business tax receipts are estimated to total \$9.2 billion in FY 2026, a decrease of \$947 million (9.3 percent) from the prior year, reflecting lower collections in insurance and CFT gross receipts. The decline is in part due to the impact of the Federal H.R. 1 bill.

Other tax receipts are estimated to total \$2.5 billion in FY 2026, an increase of \$159 million from FY 2025. The growth is mainly due to estimated increases in both estate tax and real estate transfer tax receipts. The increase is driven by growth in household net worth, housing starts, and the average housing price, as well as an expected decrease in estate tax refunds.

Non-tax receipts are expected to be lower in FY 2026 due largely to the final use of State and Local Fiscal Recovery Fund (SLFRF) resources in FY 2025 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 current fiscal year. In addition, lower receipts are projected in FY 2026 for abandoned property and investment income commensurate with projected fund balance declines.

Disbursements

Excluding the extraordinary transfers totaling \$7.1 billion to the Federal Unemployment Account; General Fund spending grows by 9.9 percent. Increases in spending is mostly driven by increased funding for Foundation Aid and Medicaid.

Assistance and grants spending supported by the General Fund is estimated to increase 11.3 percent in FY 2026 from the prior year level, inclusive of increases for education, health care, and continued time-limited support to the City of New York for asylum seeker assistance, as well as changes in the level of financing sources (i.e., HCRA and lottery/gaming receipts) available in other funds.

General Fund support for School Aid is estimated to increase by \$1.4 billion (4.7 percent) on a State fiscal year basis. This growth reflects enacted reforms to the Foundation Aid formula, including updates to the formula's two measures of the percentage of low-income-students in a district, an increase in aid for English Language Learners, additional aid to low-wealth school districts, modifications to the Regional Cost index and a minimum 2 percent annual increase in aid to districts. In addition, the annual increase in School Aid spending reflects enhancements to Special Services Aid and Boards of Cooperative Educational Services (BOCES) Aid and provides additional aid to school districts with large portions of their enrollment attending charter schools.

Medicaid spending is projected to grow by \$1.6 billion, primarily due to the additional Global Cap spending allowance that supports enrollment and escalating MLTC growth offset by \$500 million in expected Managed Care Organization (MCO) assessment resources to support existing Global Cap investments. Beginning in FY 2026, costs reported under the DOH Medicaid budget exclude OSA local Medicaid expenses which were included under the Global Cap. These costs, previously reported in the DOH budget, will now be reported in the respective agencies, including the Office for People with Developmental Disabilities (OPWDD) and Office of Mental Health (OMH).

Other assistance and grants growth includes an expanded level and eligibility of child care subsidies; hunger prevention and nutrition assistance; programs for older adults; City of New York subway safety initiatives; funding to offset county costs related to the assigned counsel rate for attorneys providing services to low-income individuals; City University of New York (CUNY) operational support; asylum seeker assistance; and new initiatives to provide universal free school meals and free community college for high-demand fields.

State operations growth is mainly due to deployment of the National Guard members to staff prisons, enhanced correctional officer overtime rates, and expanded recruitment efforts to stabilize the prison system, as well as staffing increase across most state agencies. Drivers of growth include rising health insurance costs for State employees; general salary increases consistent with existing collective bargaining agreements; and investments in cybersecurity and information technology. In addition, spending has been increased for the Medication-Assisted Treatment (MAT) Program which provides treatment for incarcerated individuals in State correctional facilities with substance use disorder; enhanced security measures for correctional facilities; and an increase in the National Guard members assigned to the Joint Task Force Empire Shield Mission, which provides support to deter and prevent terrorist activity in the City of New York area, including transit and commuter hubs.

The Judiciary projects a substantial increase in FY 2026 spending to support general salary increases and other non-judicial staffing initiatives, including new court clerks and attorneys, costs associated with four court officer academy classes, and increased staffing levels to address case backlogs. The Judiciary's budget also includes funding for: ten City of New York Family Court Support Magistrates, ten City of New York Civil Court judges, and five Court of Claims judges; increases for various technology initiatives; cost of living adjustments for contractual providers of the Attorney for Child program; expansion of various programs including Alternative Dispute Resolution and Alternatives to Incarceration; and providing for health insurance and pension cost increases.



Excluding the one-time \$7.1 billion extraordinary transfer to the Federal Unemployment Account in FY 2026, transfer to other funds decline by \$1.1 billion from FY 2025 levels. The drop in transfers is mainly due to lower support for capital projects accounting for the timing of bond proceed reimbursements and one-time funding for the Healthcare Stability Fund (HSF) in FY 2025. Other transfer changes include additional State general operating aid for SUNY four-year campuses and Downstate Hospital, funding to support targeted engineering pay increases and revised projections across various programs and funds.

General Fund Closing Balance

The General Fund closing balance is comprised of Principal Reserves to protect essential services in the event of a significant economic downturn and other reserves that are programmed for the timing of payments and to reduce outyear gaps, manage risks, and support future costs that include tax refunds and liabilities, capital projects, and operational needs.

DOB expects the General Fund to end FY 2026 with a balance of just over \$48 billion, \$8.8 billion below the FY 2025 closing balance. The balance decrease is comprised of the use of \$7 billion from principal reserves to support the extraordinary transfer to the Federal Unemployment Account; \$860 million to support capital projects and manage debt levels; \$600 million to fund costs related to the correctional officer strike and staffing shortage; \$340 million for existing capital commitments and projects funded by extraordinary monetary settlements; and \$180 million for payments delayed from prior years. These uses are partly offset by a modest increase to the reserve for future PTET related credits. In addition, a transfer of \$1 billion from the discretionary reserve for economic uncertainties to the Rainy Day Reserve Fund is planned by the end of FY 2026.

Cash Flow / Liquidity

DOB expects that the General Fund will maintain sufficient liquidity in FY 2026 to make all planned payments as they become due. General Fund resources used 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.

State law currently authorizes short-term financing for liquidity purposes during the fiscal year, which serves as a cashflow management tool to respond to unanticipated financial disruptions. Specifically, the authorization allows for the issuance of up to \$3 billion of PIT revenue anticipation notes which mature no later than March 31, 2026. 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 operating results and liquidity levels regularly and may adjust the use of notes based on liquidity needs, market considerations, and other factors.

Balances held outside of the General Fund are mainly restricted or earmarked for specific purposes either statutorily or administratively and are generally unavailable for General Fund Operations or balance. These include funds dedicated to support circumscribed operating and programmatic expenses, including, but not limited to, SUNY, public transportation, legal services, health care transformation, the opioid settlement fund, the Insurance Department, capital projects, and certain propriety funds.



PTET Financial Plan Impact

The U.S. Department of the Treasury (Treasury) and the Internal Revenue Service 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 deduction to Federal taxable income. Legislation enacted in FY 2022 allows an optional PTET on the New York-sourced income of partnerships and S corporations. Qualifying entities that elect to participate can pay a PTET payment 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 similar taxes, which currently include Connecticut and New Jersey.

The Financial Plan estimates include PTET collections within business taxes and a corresponding decrease in PIT receipts. 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 reserve balance established at the inception of the program has and is expected to continue to cover the difference between PTET collections and related PIT credits in each fiscal year making it General Fund balance neutral, as shown in the table below.

The discussion of tax receipts throughout the Financial Plan excludes the impact of PTET, unless otherwise noted.

FY 2026 MID-YEAR UPDATE GENERAL FUND IMPACT OF THE PASS THROUGH ENTITY TAX SAVINGS/(COSTS) (millions of dollars)					
	<u>FY 2025 Actuals</u>	<u>FY 2026 Projected</u>	<u>FY 2027 Projected</u>	<u>FY 2028 Projected</u>	<u>FY 2029 Projected</u>
General Fund Impact	0	0	0	0	0
Tax Receipts ¹	4,081	152	154	248	339
PIT Credits	(13,700)	(17,102)	(17,258)	(17,396)	(17,641)
PTET Collections (Business Taxes)	17,781	17,254	17,412	17,644	17,980
Use of/(Deposit to) Reserve for PTET Refunds	(4,081)	(152)	(154)	(248)	(339)

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

SPENDING SUMMARY

Spending Summary

The following table summarizes the projected annual change in spending from FY 2025 reported levels to FY 2026 projections.

SPENDING SUMMARY FY 2025 TO FY 2026 (millions of dollars)				
	FY 2025 Actuals	FY 2026 Projected	Annual Change	
			\$	%
ASSISTANCE AND GRANTS	95,859	106,839	10,980	11.5%
School Aid (School Year Basis)	35,827	37,574	1,747	4.9%
DOH Medicaid	31,230	35,440	4,210	13.5%
Mental Hygiene, excl. MHSF/Reclassification	5,832	6,514	682	11.7%
Mental Hygiene Medicaid Reclassification	0	2,315	2,315	0.0%
Social Services	5,274	6,263	989	18.8%
Transportation	5,120	5,352	232	4.5%
Higher Education	3,280	3,598	318	9.7%
Other Education	2,876	3,069	193	6.7%
All Other	6,420	6,714	294	4.6%
AGENCY OPERATIONS	34,019	38,386	4,367	12.8%
State Operations	23,576	26,825	3,249	13.8%
Executive Agencies	12,939	14,588	1,649	12.7%
FEMA Reimbursements	(401)	0	401	100.0%
State University System	7,941	8,793	852	10.7%
Judiciary	2,388	2,644	256	10.7%
Other Elected Officials	709	800	91	12.8%
General State Charges	10,443	11,561	1,118	10.7%
Pension Contribution	2,585	3,059	474	18.3%
Health Insurance	5,814	6,141	327	5.6%
Other Fringe Benefits/Fixed Costs	2,044	2,361	317	15.5%
DEBT SERVICE	3,776	2,288	(1,488)	-39.4%
TOTAL STATE OPERATING FUNDS	133,654	147,513	13,859	10.4%
Capital Projects (State and Federal Funds)	16,975	18,936	1,961	11.6%
Federal Operating Aid	90,842	91,938	1,096	1.2%
TOTAL ALL GOVERNMENTAL FUNDS	241,471	258,387	16,916	7.0%

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 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, MCOs, 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 most 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.

For SY 2026, the State plans to provide \$37.6 billion in total School Aid, representing an annual increase of \$1.7 billion (4.9 percent). This includes a \$1.4 billion (5.7 percent) increase in Foundation Aid. The FY 2026 Enacted Budget reformed the Foundation Aid formula by updating the formula's two measures of the percentage of low-income students in a school district, increasing aid for English language learners, providing additional aid to low-wealth school districts, modifying the Regional Cost Index, and ensuring that each district receives at least a two percent annual increase in aid. In addition, the Budget enhanced Special Services Aid and BOCES Aid to better support career and technical education and increased aid to school districts with large portions of their enrollment attending charter schools.

DOH Medicaid spending is estimated at approximately \$35.4 billion in FY 2026, an annual increase of \$4.2 billion (13.5 percent). The growth is due to medical cost increases; enrollment remaining at elevated levels; benefit expansions; increases to reimbursement rates; costs associated with the assessment on MCO; and continued growth in aging and high utilization populations. Other factors that continue to place upward pressure on State-share Medicaid costs include, but are not limited to, provider reimbursements to cover home health wage increases; the phase-out of enhanced Federal funding; increased costs and enrollment growth in MLTC; and the needs of financially distressed hospitals.

The new MCO assessment is estimated to provide resources totaling \$3.7 billion over two years. The Financial Plan reflects the use of the funds over three years to support \$1 billion in existing Global Cap commitments and the remaining \$2.7 billion for new health care delivery investments. These investments and funding are subject to continued Federal approval, and thus the Financial Plan does not include any funding for these investments in the later years.

Higher Medicaid spending is also attributable to increased home and personal care utilization and costs; expanded access to health coverage; and higher provider reimbursements. The remaining growth is attributable to other costs reported outside of the Global Cap to support home care and minimum wage for health care providers (\$4.2 billion) and financial relief to counties and the City of New York associated with the State's full coverage of the local share of spending growth (\$2.2 billion).

Mental Hygiene spending growth supports targeted investments in services to ensure appropriate access to care for individuals with developmental disabilities, mental illness, substance use disorders, and problem gambling. FY 2026 spending levels include full annual costs of increased rates to programs serving people with developmental disabilities, the continued commitment to expand mental health access and care, and a 2.6 percent targeted inflationary increase for eligible programs.

Beginning in FY 2026, the Financial Plan adjusted costs reported under the Medicaid Global Cap to exclude OSA local Medicaid expenses. These costs, previously reported in the DOH budget, are now reported in the respective agencies, including OPWDD and OMH. The reclassification of this spending is cost neutral to the overall Financial Plan and more appropriately aligns program activities and costs to agencies responsible for managing such services.

Social Services spending increases reflect continued investments and expansion of child care, inclusive of reduced amounts of Federal pandemic aid to support costs and child care subsidies, additional resources for the Safety Net Assistance program, new investments in youth programs, a 2.6 percent targeted inflationary increase for eligible programs, and continued funding for services and assistance to the City of New York for asylum seekers.

Transportation spending growth is commensurate with increases in dedicated transit revenue available to fund mass transit.

Higher education spending is projected to grow due primarily to increases in operating aid for CUNY senior colleges and legislation that provided for the remaining cost of tuition, fees, and books for students aged 25 to 55 who pursue studies in high-demand career fields at SUNY and CUNY community colleges. In addition, higher spending reflects the expansion of tuition assistance to non-combat veterans and the expansion of part-time Tuition Assistance Program (TAP) eligibility to students taking a minimum of three credits.

All Other Education Programs growth is largely driven by the adoption of universal free school meals, under which the State will pay the student's share of costs for all meals served to students not already receiving free meals; increased funding for nonpublic schools; and increased reimbursement to school districts related to charter schools.

All other assistance and grants spending reflects additional funding for abortion medication services; food security and nutrition programs; programs for the aging; Civil Legal Services and Attorney for Child programs; targeted training pathways and apprenticeships for high-demand fields; the Underserved Communities and Civic Engagement Program; a four-year pilot program for state-funded vouchers for homeless families or families at imminent risk of losing their housing; and county costs paid to lawyers assigned to represent low-income individuals. In addition, all other

spending reflects reconciliations to adjust spending for the timing of School Aid between the school year and State fiscal year and the net impact of the Mental Hygiene Stabilization Fund related to the Medicaid Global Cap.

Agency Operations

Agency operations include spending for State Operations (Personal Service (PS) costs such as wages and salaries and Non-Personal Service (NPS) costs such as supplies and utilities) and General State Charges (GSCs) (pension contributions, health insurance, and other fringe benefits and fixed costs).

Executive agencies spending growth is driven primarily by costs associated with stabilizing the correctional system, general salary increases consistent with existing collective bargaining agreements, investments in cybersecurity and Information Technology (IT), and staffing increases across various agencies. In previous years, Federal reimbursement for prior year State costs incurred for COVID-19 pandemic response and recovery efforts were reflected as lower Agency Operations spending; however, in FY 2026, the reimbursements are transferred into the General Fund.

SUNY growth reflects expenses for campuses and hospitals and includes increased funding for four-year campuses and SUNY Downstate Hospital. SUNY is funded by a combination of tuition and fee revenue and General Fund transfers for direct operating support and student financial aid support (\$1.9 billion in FY 2026). Beyond annual transfers, the State pays the fringe benefit costs of employees at SUNY State-operated campuses (\$2 billion in FY 2026), which is excluded from SUNY operational spending. The State provides additional support to SUNY by paying a substantial share of the debt service costs on bond-financed capital projects (\$637 million in FY 2026).

Judiciary spending increases support non-judicial staffing initiatives including new court clerks and attorneys; costs associated with four court officer academy classes; and increased staffing levels to address case backlogs and provide operational support to various courts. Higher spending also includes funding to support new judgeships, including: ten additional City of New York Civil Court Judges and five additional Court of Claims judges; ten additional City of New York Family Court Support Magistrates, including non-judicial staff supporting these new judges; civil legal services; various technology initiatives; and expansion of various programs including Alternative Dispute Resolution and Alternatives to Incarceration.

Offices of independently elected officials (Attorney General, Comptroller, and Legislature) are projected to collectively grow by 12.8 percent, driven by salary increases and increased staffing levels.

GSCs growth is primarily a result of an increase in pension obligations as prior year market losses and benefit enhancements increase employer contribution rates. The FY 2026 Budget included enhancements to the retirement benefits for Division of Military and Naval Affairs (DMNA) airport firefighter titles and members of the Police Benevolent Association of New York State (PBANYS). In addition, rising health insurance costs are attributable to medical inflation and the rising costs of prescription drugs. Increases in other fringe benefits and fixed costs are attributable to higher employer payroll taxes due to the continued growth in the State workforce.

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 2026, an increase of 8.2 percent from FY 2025.

Capital Projects

Capital projects spending supports the preservation of State assets and new investments in transportation and transit infrastructure, affordable and homeless housing, economic development, environmental protection and infrastructure, and health care. These projects are funded by a combination of proceeds from the sale of bonds, annual General Fund support commonly referred to as Pay-As-You-Go (PAYGO) resources, and Federal grants. The Capital Plan limits debt issuances to a level that is expected to allow the State to remain in compliance with its statutorily imposed debt limits and maintains sufficient capital spending for core capital projects.

Spending on capital projects is projected to increase mainly attributable to the State's direct capital contribution for the 2020-24 and 2025-29 Metropolitan Transportation Authority (MTA) Capital Plans; timing of various transportation projects, including the I-81 redevelopment project; and construction of the new Wadsworth Centers for Laboratories and Research campus. For more information on Capital Projects spending see the Enacted Capital Plan⁷.

Federal Operating Aid

Federal operating aid spending growth in FY 2026 over FY 2025 levels is muted by a substantial drop in COVID-19 pandemic response and recovery assistance provided to state and local governments, schools, hospitals, transit systems, businesses, families, and individuals. A more detailed summary of Federal spending is in the "Federal Aid" section herein.

⁷ FY 2026 Enacted Capital Program and Financing Plan - www.budget.ny.gov/pubs/archive/fy26/en/fy26cp-en.pdf

OTHER MATTERS AFFECTING THE FINANCIAL PLAN



OTHER MATTERS AFFECTING THE FINANCIAL PLAN

This section is intended to provide readers with additional information on current issues or pressures that may have financial plan implications and may not otherwise be described in detail elsewhere. The emphasis of this section is on risks to financial projections and management, but it also includes information that provides context for the State's financial operations more broadly. This section includes information on the following topics:

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

Federal Government Funding Risks

The amount and composition of Federal funding received by the State fluctuates over time, as legislative and regulatory actions at the Federal level often change. Specific Federal government authority and rules 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.

On July 4, 2025, the President signed H.R. 1, that substantially alters Federal funding for health care and food security programs and services provided to New Yorkers and amends the Federal tax liability of New York's residents and businesses. The bill modifies tax rates, deductions, and credits; adjusts eligibility requirements for several Federal benefit programs, including adding and expanding work and community engagement requirements; and makes reductions and amendments to Medicaid and nutrition assistance funding. The updated Financial Plan includes estimates of the impact beginning in the current fiscal year.

On October 1, 2025, the Federal government shut down due to a failure to pass new appropriations for the 2026 fiscal year and repeated failure to pass any short-term contingency resolutions to reopen the Federal Government. The shutdown halted the flow of new Federal funding for most discretionary grant programs and many mandatory programs that require annual appropriations, as well as Federal employee paychecks. However, specific benefit payments like Social Security, Medicare, and Medicaid are not impacted. The length of the shutdown will determine the severity of the impact to New York as Federal funding is depleted or halted for benefit programs such as Women, Infants, and Children (WIC) (Special Supplemental Nutrition Program for WIC), SNAP, and Low Income Heating Assistance Program. In addition, the shutdown may delay Federal action on Medicaid waivers or other pending Federal requests. The longest Federal shutdown began in December 2018 and lasted 35 days.

Debt Limit. Periodically, the Federal government has increased or suspended its debt limit. Failure to increase or suspend the debt limit when needed could result in the Federal government delaying or defaulting on payments. If Federal payments are not made, particularly for a prolonged period, it could have a materially adverse effect on national and state economies, financial markets, and



OTHER MATTERS AFFECTING THE FINANCIAL PLAN

intergovernmental aid payments. Specific effects on the Financial Plan resulting from a potential Federal government delay in payments or 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 delay in Federal payments or default triggered an economic downturn.

Federal Aid Reductions. The Federal government participates in funding a significant portion of programs that provide health care and human services to New Yorkers. Any significant reduction in Federal aid or participation levels could have a materially adverse impact on the Financial Plan.

Health Care. Changes in Federal funding levels or eligibility criteria for public health care programs, including Medicaid, EP, and CHP, could result in a reduction in public health coverage and could negatively impact the Financial Plan. A majority of the State's Medicaid program is operated under a Federal demonstration waiver, which is subject to review by CMS every five years and is currently extended through March 31, 2027. This authorization includes funding for Medicaid Managed Care Programs, MLTC programs, and Home and Community Based Services (HCBS).

Federal Medicaid funding also supports a variety of services, including CDPAP, that permit enrollees to manage and self-direct providers of personal care services. In addition, the State operates the EP under a Federal waiver, which receives Federal subsidies authorized through the ACA. EP currently provides coverage for lawfully present immigrants not eligible for Federal financial participation in Medicaid due to their immigration status, which H.R. 1, disqualifies from receiving Federal funding for their EP benefits resulting in over half of the EP's funding being eliminated. Income eligible lawfully present immigrants may otherwise qualify for the Medicaid program. To alleviate new State costs and maintain coverage for as many individuals as possible, DOH has submitted a request to CMS to terminate its 1332 Waiver and EP expansion and reactivate its (currently suspended) Basic Health Program (authorized under Section 1331 of the ACA). If approved by CMS, this action would shift an estimated 1.3 million current EP 1332 enrollees with incomes below 200 percent of the FPL into the EP 1331 allowing them to maintain comparable health coverage. If denied by CMS, roughly 535,000 current EP enrollees would be eligible to access coverage under Medicaid, and subsequently the remaining roughly 795,000 would lose coverage under EP and would need to obtain employer-based insurance, enroll in a Quality Health Plan on the ACA Marketplace or become uninsured. The Financial Plan estimates of receipts and disbursements assume the Medicaid eligible EP enrollees will transfer to Medicaid in July 2026. Additional revisions to the EP's enrollment and spending projections will be reflected in future updates to account for the status of CMS' approval.

The State is also utilizing a CMS approved three-year, \$5.8 billion demonstration waiver through March 31, 2027, to respond to the State's request to address health disparities exacerbated by the COVID-19 pandemic. This funding helps support social, physical, and behavioral health care services throughout the State and 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.



OTHER MATTERS AFFECTING THE FINANCIAL PLAN

Human Services. Federal funding supports SNAP and the Home Energy Assistance Program (HEAP), which is administered and supported by Local Departments of Social Services (LDSS). H.R. 1 increases the state's administrative cost-sharing for SNAP from 50 percent to 75 percent effective October 1, 2026, which has been reflected in the updated Financial Plan. In addition, H.R. 1 introduces a new non-Federal share of benefits in the SNAP program, ranging from zero percent to 15 percent of program costs, effective as early as October 1, 2027. The implementation of this new non-Federal share may be delayed by up to two years depending on the State's error rate in Federal Fiscal Years 2025 or 2026. Currently, Federal resources flow directly to recipients to fund the benefits of the SNAP program. Costs for this provision of H.R. 1 have not been reflected in the Financial Plan, as factors such as error rate and local cost sharing have yet to be determined, nor does the State currently make payments of this nature.

Other Federal funding through the Office of Refugee Resettlement contributes to the State's response to the migrant crisis, and reductions would threaten the health, well-being, and stability of refugees. The Commission for the Blind uses Federal funds to support mobility training, academic instruction, case management, and vocational training, and a reduction in Federal funds would result in a reduction or elimination of services.

Likewise, a reduction in Federal funding from the Child Care Development Funds (CCDF) would reduce the size of the State's annual child care block grant allocations to New York LDSS and result in waitlists for services. The Federal government has approved a State waiver to effectuate a delay of certain provisions of new CCDF rules for two years through August 1, 2026. However, the waiver could be revoked at the discretion of the Federal government.

Reductions in Federal funding through Title IV-E and IV-B would threaten foster care placements, adoption subsidies, and kinship caregiver supports. Changes to Title XX funding would impact child welfare and domestic violence services. Office of Children and Family Services (OCFS) also receives a variety of Federal grants for child preventive services programs, domestic violence services, adoption incentive programs, and the Chafee Independent Living program that would potentially be reduced or eliminated if Federal support was modified.



Financial Plan Projections

The Financial Plan projections and its assumptions are made at a particular point in time and 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 and data 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 three new top PIT rates for taxpayers earning over \$2.1 million annually, which resulted in 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 rates are scheduled to expire at the end of tax year 2032 and revert to a single bracket with a rate of 8.82 percent.

The Tax Cuts and Jobs Act of 2017 (TCJA) made extensive changes to the Federal individual income tax, corporate income taxes, and estate taxes, most of which were effective in tax year 2018. Many provisions of the TCJA were scheduled to expire at the end of 2025, including the \$10,000 limit on the deductibility of SALT payments. H.R. 1 included extensions and modifications to many provisions of the TCJA, including increasing the SALT cap from \$10,000 to \$40,000. The increased cap is phased out for taxpayers with income levels above \$500,000 and remains at \$10,000 for taxpayers with income greater than \$600,000. The increased cap is set to expire after tax year 2029 for all income levels. It should be noted that PTET and the Employer Compensation Expense Program are independent of the TCJA, both of which are not scheduled to sunset, and taxpayer utilization of these programs is expected to continue. However, the Federal government could elect to bar or curtail utilization of these programs in the future, which could impact taxpayer migration and future State tax receipts.

The projection of non-tax receipts and other available resources assumes various transactions and outcomes 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 costs and enable transfers of available fund balances to the General Fund. It should be noted that Medicaid and School Aid spending remains sensitive to the performance of dedicated revenue collections in other funds, such as HCRA and gaming receipts, used to finance a portion of these program costs.

Disbursements. Annual spending projections and timing of disbursements are subject to many of the same risks listed above for receipts, as well as variations from assumptions, policy changes, and future labor agreements which may increase spending, 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 receipt of Federal approvals necessary to implement the Medicaid savings actions; continued Federal participation in cost sharing for health care and human services programs; unanticipated growth in public assistance programs, including the assumed level of utilization of newly expanded benefits; State payments and assistance to health care facilities and providers beyond the typical rate reimbursement system; enrollment, utilization and availability of funding for certain public health programs; adherence to statutorily limited growth caps; and the ability of the State and its public authorities to issue securities successfully in public credit markets.

The State utilizes 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, as well as the scope of the cap for Medicaid, 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 annual spending growth to increases 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 most years since its inception. In SY 2022 through SY 2024, School Aid substantially exceeded the PIGI, due to the State's phase in of full funding of the Foundation Aid formula completed in SY 2024, driving an annual increase of 9.7 percent compared to the indexed PIGI rate of 4.2 percent. The increase in State funded School Aid for SY 2025 of 4.1 percent was slightly above the indexed PIGI rate of 3.7 percent. The Financial Plan includes an estimated School Aid increase for SY 2026 of 4.9 percent, compared to the indexed PIGI rate of 4.5 percent.

The Financial Plan projections for SY 2027 and beyond assume that School Aid growth will be based on estimated growth in Foundation Aid and expense-based aids and that growth will be below the PIGI rate.

Nearly three-quarters of **DOH State Funds Medicaid** spending growth is subject to the Global Cap that is intended to establish a limit for Medicaid growth. The amount of State-share Medicaid spending excluded from the Global Cap continues to increase and includes supplemental hospital payments, costs for the takeover of Medicaid growth from local governments, reimbursement to providers for increased minimum wage costs, and investments made from HSF. Prior to FY 2023, the Global Cap was calculated using the ten-year rolling average of the medical component of the Consumer Price Index (CPI) for all urban consumers and thus allowed for growth attributable to increasing costs, though not increasing utilization. To accommodate growth in utilization, 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 Executive Budget, as applicable. The new Global Cap index added a substantial amount of allowable Medicaid growth – over \$23 billion covering the six-year period from FY 2023 through FY 2029.



OTHER MATTERS AFFECTING THE FINANCIAL PLAN

The statutory provisions of the Global Cap grant the Commissioner of Health (the Commissioner) certain powers to limit Medicaid disbursements to the level authorized by the Global Cap and allow for flexibility in adjusting Medicaid projections to meet unanticipated costs resulting from a disaster. The Commissioner's powers are intended to limit the annual growth rate to the levels set by the Global Cap for the then-current fiscal year through actions that may include reducing reimbursement rates to providers. These actions may be dependent upon timely Federal approvals and other elements of the program that govern implementation.

Since the enactment of the Global Cap, the portion of actual State Funds Medicaid spending subject to the Global Cap has remained at or below indexed levels. However, the scope of spending subject to the Global Cap has been modified, and in certain fiscal years, the General Fund has provided relief to the Global Cap and 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 were 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 these DPT funds, approximately \$1.2 billion in provider reimbursements to the State are in various phases of the administrative remittance process. The Financial Plan assumes these advances will be reimbursed over a multi-year period. Due to an inability by certain distressed hospitals to repay advances in the near term.

Escalating health care costs and industry pressures present fiscal challenges for the State that will need to be addressed to ensure long-term fiscal sustainability of these programs. A summary of these programs and pertinent issues are described in more detail below.

Public Health Insurance Programs. Recent Medicaid spending growth is largely driven by the expanded utilization of the State's MLTC program and other programs serving seniors and individuals enrolled in both Medicaid and Medicare. These programs currently comprise roughly 60 percent of total Medicaid spending, which 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 health care funding needs, and as such there can be no assurance that costs will not exceed projections in the later years of the Financial Plan absent savings actions and/or rate reductions.

CHP. Since its inception in 1990, the State's CHP program has provided free or subsidized health insurance coverage to children in New York State under the age of 19 in families with incomes too high to qualify for Medicaid and is partly funded by the Federal government. In addition, the CHP program covers undocumented children at a 100 percent State cost. CHP currently covers over 565,000 enrollees, an increase of almost 175,000 from the level recorded two years ago.



OTHER MATTERS AFFECTING 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, which include payments through various programs and grants, including the Vital Access Provider Assurance Program, Vital Access Provider 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 2025 that has driven a concomitant 504 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, were 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 hospitals continue to rely on and expect ongoing supplemental State assistance.

The State has provided substantial targeted funding to certain facilities above the longstanding baseline annual hospital assistance of \$984 million provided in aggregate to all hospitals statewide. Since FY 2023, the State has provided \$1.8 billion in supplemental State support to hospitals: \$800 million in FY 2023, of which \$100 million was added to the recurring base support; and \$500 million in both FY 2024 and FY 2025. Another \$500 million in new support in FY 2026 and over \$800 million in additional funding is planned through FY 2028 associated with the Safety Net Transformation program to fund projects and partnerships to promote financial sustainability of provider systems, subject to approval and the availability of MCO assessments.

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 continue to provide additional funding at or above current commitment levels, as many facilities, including those which are not currently fiscally distressed, continue to seek State financial support.

CDPAP. New York's CDPAP allows Medicaid enrollees that are determined eligible for personal care services to select their own caregiver, which can include friends or family members. Utilization of CDPAP grew by 1,200 percent since 2016, and State costs were expected to continue to escalate at unsustainable levels. In response to this expansion, hundreds of for-profit private businesses, known as FIs, emerged to provide payroll functions and administrative support for an administrative fee that is paid by the Medicaid program. Nearly all other states with CDPAP programs utilize one or only a few FIs to limit administrative costs and prudently use taxpayer funds. The State has transitioned to a single FI administrator, consolidating the administrative and payroll functions from hundreds of existing FIs to administer the program in a more cost-effective manner. This action has resulted in savings that has surpassed previous estimates and did not result in a change to care or services authorized and available through the CDPAP.

Medical Indemnity Fund (MIF). The MIF was created in 2011 and is administered by DOH to provide for the future health care costs of individuals who suffered birth-related neurological injuries because of medical malpractice during delivery. The purpose of the MIF is to ensure qualified plaintiffs have their health care needs met throughout their lifetime and to protect hospitals by limiting their liabilities for medical malpractice expenses. The costs are supported partially through an assessment on hospitals with the balance funded by the State. To date, the State has provided \$928 million in funding for the MIF. In 2017, rates were increased, and eligibility expanded to births occurring at non-hospital facilities. Services covered by the MIF are expansive and can include medical, dental, surgical, hospital, nursing, custodial, and rehabilitative care.

Pursuant to law, if the MIF's total estimated liabilities reach or surpass 80 percent of its total assets, then the MIF will be closed to new enrollment to maintain solvency. The FY 2026 Enacted Budget included funding to maintain MIF solvency and allow the program to remain open to new enrollees through FY 2026. However, due to increased enrollment, escalating average medical costs per enrollee, and legislatively mandated average commercial reimbursement requirements (which are in place until June 1, 2026), the MIF is expected to reach the threshold for closure to new enrollees sometime in FY 2027. Absent policy changes to require hospitals and providers to provide additional funding to the MIF and/or implement program reforms, additional State funding would be needed to prevent the potential closure of the MIF to new enrollees. If closed to new enrollees, those who would have been considered qualified plaintiffs and automatically enrolled in the MIF will instead be able to seek legal recourse against hospitals and physicians for medical costs.

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.

Financial Plan Risk Management. In developing the Financial Plan, DOB attempts to manage 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, subject to availability, and including a \$2 billion transaction risk reserve in each year, to maintain budget flexibility. Such resources include but are not limited to: fund balances that are not needed each year; management of the timing of reimbursement for capital advances; and prepayment of expenses. 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.



OTHER MATTERS AFFECTING THE FINANCIAL PLAN

In some cases, the ability of the State to implement cash management actions requires the approval of the Legislature and cannot be implemented solely by the Governor. The FY 2026 Enacted Budget includes provisions designed to maintain a balanced budget that authorize the Budget Director to reduce payments subject to a plan submitted to the Legislature for review, in the event a General Fund imbalance exceeding \$2 billion is expected.

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.

State Labor Costs

All State labor unions are covered by a ratified contract through the end of FY 2026. The State expects to continue to engage with unions to discuss future agreements. The Financial Plan includes amounts informally reserved for future operational needs that could be available to fund costs of future labor contracts; however, there can be no assurance that those amounts will be available or sufficient to fund costs related to future agreements in their entirety.

STATE UNION LABOR CONTRACTS						
	Contract Period	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
CSEA	FY 2022 - FY 2026	2%	2%	3%	3%	3%
PEF	FY 2024 - FY 2026	2%	2%	3%	3%	3%
NYSCOPBA	FY 2024 - FY 2026	2%	2%	3%	3%	3%
PBANYS	FY 2024 - FY 2026	2%	2%	3%	3%	3%
UUP (SUNY)	AY 2023 - AY 2026	2%	2%	3%	3%	3%
DC-37	FY 2024 - FY 2026	2%	2%	3%	3%	3%
Council 82	FY 2024 - FY 2026	2%	2%	3%	3%	3%
NYSTPBA	FY 2024 - FY 2026	2%	2%	3%	3%	3%
NYSPIA	FY 2024 - FY 2026	2%	2%	3%	3%	3%
GSEU	AY 2024 - AY 2026	2%	2%	3%	3%	3%

In addition to general salary and overtime costs, the State provides fringe benefits to State employees and retirees with the largest fringe benefit costs being pensions and health insurance.

Employee Pension Benefits. The State makes annual contributions to the New York State and Local Retirement System (NYSLRS) for employees in the New York State and Local Employees' Retirement System (ERS) and Police and Fire Retirement System (PFRS). This section discusses contributions to the NYSLRS, which account for most of the State's pension expenses.⁸ 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 Section 11 directs 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 (CRF) 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 each year. The current year report included the

⁸ 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).



OTHER MATTERS AFFECTING THE FINANCIAL PLAN

statutorily required quinquennial study that reviews the experience over the previous five years in relation to the current assumption made by the retirement system, and adopts new assumptions, if necessary, which are used to measure experience on a prospective basis. The Comptroller does not provide a multi-year forecast of pension liability estimates requiring DOB to forecast costs for the outyears of the State's Financial Plan. DOB's forecast assumes growth in the salary base consistent with collective bargaining agreements and a conservative rate of return that is generally compared to the current 5.9 percent rate of return assumed by NYSLRS.

On September 4, 2025, the Comptroller announced an increase in employer contribution rates for both ERS and PFRS which will impact State and local government expenses beginning in FY 2027. The average employer contribution rate for ERS increased from 16.5 percent to 17.6 percent of payroll, its highest level since FY 2016. Likewise, the average employer contribution rate for PFRS increased from 33.7 percent to 36.5 percent of payroll, its highest level in over 55 years.

The ERS rate increase is mainly due to the continued growth in the State workforce. In addition, the PFRS rate increase was primarily driven by changes to the System's Actuary Disability assumption as numerous bills have been enacted over the last few years to expand or improve the disability benefit, increasing the probability a disability retirement will be awarded in the future. Lastly, the service retirement assumption was changed due to the increase in the number of retirements being filed upon a member's initial eligibility for a service retirement.

Pension costs have escalated over the past several years due to a variety of factors including growth in the State workforce; a higher-than-expected number of service retirements; fluctuating investment performance, including prior year market losses in the CRF; and recent enhancements to the retirement benefits for Tier 6 members⁹ and certain groups of first responders and officers. The enhancements include a retirement benefit for firefighters employed by DMNA equal to 50 percent of Final Average Salary (FAS) after twenty-five years of service and a new 20-year and 25-year retirement plan for members of PBANYS which includes State Park Police, Department of Environmental Conservation (DEC) Police, DEC Forest Rangers, and SUNY Police. In addition, several bills are pending action by the Governor that would further enhance pension benefits for certain groups. If approved, these bills would collectively require approximately \$40 million in short-term costs to the State.

⁹ In response to escalating public pension costs, Tier 6 was implemented in 2012 to save New York state and local governments billions of dollars. Tier 6 members currently comprise more than 60 percent of total members.



OTHER MATTERS AFFECTING THE FINANCIAL PLAN

In 2022, NYSLRS switched from a five-year to eight-year smoothing methodology to reduce volatility in the employer contribution rates. However, market losses in FY 2023 have negated the gains in FY 2022 and FY 2024, resulting in a net increase in contribution rates. The table below shows the CRF investment experience and the smoothing period for each year's returns.

COMMON RETIREMENT FUND INVESTMENT RETURNS EFFECT ON RATES					
	<u>CRF Return</u>	<u>Annual Change in Rate</u>		<u>Smoothing Period</u>	
		<u>ERS</u>	<u>PFRS</u>	<u>Start Date</u>	<u>End Date</u>
FY 2022	9.5%	-0.3%	-0.3%	FY 2024	FY 2031
FY 2023	-4.4%	1.1%	1.2%	FY 2025	FY 2032
FY 2024	11.6%	-0.5%	-0.6%	FY 2026	FY 2033
FY 2025	5.8%	0.0%	0.0%	FY 2027	FY 2034

As a result of the increases in the employer contribution rates, participants in the Contribution Stabilization Program have the option to amortize a portion of their FY 2027 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 State presently has no plan to amortize its pension liability.

Beginning in FY 2024, the State has prepaid pension obligations which were due the following fiscal year to generate interest savings and provide funding and investment opportunities for the CRF to yield higher returns than the Short-Term Investment Pool (STIP) rate. The State expects to continue to prepay this expense annually, as fiscal conditions permit.

Pension Contribution Stabilization Program.

State and local governments are authorized to amortize (defer paying) a portion of their annual pension costs that exceed a statutorily defined fixed increase. Amortization temporarily reduces the pension costs that must be paid by public employers in a given fiscal year but results in financing costs that increase total costs overall inclusive of interest liability. 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 and no plans to withdraw from the program.



OTHER MATTERS AFFECTING THE FINANCIAL PLAN

The following table reflects projected annual pension contribution exclusively for the Executive branch and Judiciary employers participating in ERS and PFRS, as well as the amortization rate eligibility.

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) / Excess Contributions	Statewide Pension Payments	System Average Normal Rate ²		System Average Graded Rate	
				ERS (%)	PFRS (%)	ERS (%)	PFRS (%)
2026	2,768.1	0.0	2,768.1	16.5	33.7	15.1	29.4
2027	2,998.1	0.0	2,998.1	17.6	36.5	16.1	30.4
----- DOB Projections -----							
2028	3,478.1	0.0	3,478.1	19.8	38.3	17.1	31.4
2029	3,928.1	0.0	3,928.1	22.8	40.8	18.1	32.4
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.							
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.							

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 “Statewide Pension Payments” column is the State’s actual or planned pension contribution, including amortization and excess contributions.



Employee Health Insurance

The New York State Health Insurance Program (NYSHIP) offers comprehensive health insurance coverage to over 1.2 million individuals, including State and local government employees, retirees and their eligible dependents. NYSHIP serves over 800 State and local governments, public authorities, school districts, and other public employers.

Roughly 90 percent of State enrollees and their families participate in the Empire Plan, a comprehensive program that covers hospital services, physicians' bills, prescription drugs, and other medical and mental health expenses. In addition to the Empire Plan, NYSHIP also provides 8 different health maintenance organization (HMO) options for State employees and retirees to choose from as an alternative to the Empire Plan.

The Department of Civil Service (DCS) establishes the annual premium rate recommendation in consultation with the State's health benefits vendors, the Office of Employee Relations and DOB annually in September. The process includes a review of current experience and trends and projecting factors such as utilization, the cost of claims, administrative expenses and the impact of regulatory costs. The DOB approved final rates drive the employee and retiree health insurance cost estimates that are contained in the State's Financial Plan. Rates for the remaining NYSHIP HMO options are community rated as developed by the HMOs and submitted to Department of Financial Services (DFS) for review and approval.

The risks and variations to the Financial Plan estimates of health insurance costs include but are not limited to: unforeseen changes in the workforce; State/Federal legislation; collective bargaining agreements; timely remittance of premiums from employers participating in the Empire Plan; out-of-network utilization; changes in the healthcare industry due to new technology or medicines, such as the utilization of GLP-1 drugs used to treat type 2 diabetes and obesity, that increase costs; and overall utilization levels of health care services.

Over the past few years, NYSHIP has experienced an increase in employer premium delinquencies that impact costs and rates borne by other employers and employees. As of October 2025, NYSHIP outstanding premium bills greater than 60-days in arrears totaled roughly \$765 million. Four employers with a combined debt of \$730 million, or approximately 6 percent of the total estimated premium for 2026, include Nassau Health Care Corp (NUMC), SUNY Stony Brook University Hospital, SUNY Upstate Medical University, and Sullivan County Community College. Over the next twelve months, NUMC's arrears balance is expected to grow from \$438 million to over \$500 million. Absent a definitive plan to address growing overdue bills, DCS will need to factor these outstanding debts into the 2026 premium rates to cover the cost of claims from non-payor entities, effectively spreading the cost of these delinquencies to other employers who are current with NYSHIP liabilities. Successful collection of these past due amounts would lower the expected premium increases in 2026.



OTHER MATTERS AFFECTING THE FINANCIAL PLAN

Other Post-Employment Benefits (OPEB).

State employees become eligible for post-employment benefits (e.g., health insurance) if they reach retirement while working for the State; are enrolled in either NYSHIP or the NYSHIP opt-out program at the time they reach retirement; and have the required years of eligible service. The cost of providing post-retirement health insurance is shared between the State and the retired employee. Contributions are established by law and may be amended by the Legislature. The State is not required to provide funding above the 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 over \$1.7 billion to the Retiree Health Benefit Trust Fund (RHBTF) created in FY 2018 as a qualified trust under Governmental Accounting Standards Board Statements (GASBS) No. 74 to reserve money for the payment of health benefits of retired employees and their dependents. The RHBTF is a Fiduciary Fund and is excluded from All Governmental Funds. Under current law, the State may annually deposit up to 1.5 percent of the total then-current unfunded actuarial accrued OPEB liability (\$58.3 billion on March 31, 2025). The Financial Plan includes \$250 million deposits to the RHBTF in each year, 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 the Short-Term Investment Pool (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, KBRA, 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 large and diverse economy, commitment to strong reserve levels, and strong budget management.

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, determined that the State complied with the statutory caps in the most recent calculation period (FY 2025).

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 Update to the Financial Plan. If the actual amount of new State-supported debt outstanding and debt service costs for the prior fiscal year is 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, 2025, the State has issued new debt resulting in \$42.0 billion of debt outstanding subject to the debt limit. This is approximately \$26.0 billion below the statutory debt limitation. In addition, the debt service costs on this new debt totaled \$2.4 billion in FY 2025, or roughly \$10.1 billion below the debt service limit.



OTHER MATTERS AFFECTING THE FINANCIAL PLAN

DEBT OUTSTANDING CAP (millions of dollars)		
	Dollar	Percent
Personal Income (CY 2024) ¹	1,699,680	
Max. Allowable Debt Outstanding	67,987	4.00%
Debt Outstanding Subject to Cap	41,964	2.47%
Remaining Capacity	26,023	1.53%
¹ Bureau of Economic Analysis (BEA).		

DEBT SERVICE CAP (millions of dollars)		
	Dollar	Percent
All Funds Receipts (FY 2025)	248,986	
Max. Allowable Debt Service	12,449	5.00%
Debt Service Subject to Cap	2,382	0.96%
Remaining Capacity	10,067	4.04%

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 \$14 billion of State-supported debt issued in FY 2021 and FY 2022 and outstanding as of March 31, 2025, 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 \$26.0 billion in FY 2025 to a low point of \$268 million in FY 2030. 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 \$3.0 billion in FY 2026 inclusive of prior year prepayments, or roughly \$9.9 billion below the statutory debt service limit.

DEBT OUTSTANDING SUBJECT TO CAP (millions of dollars)								TOTAL STATE-SUPPORTED DEBT (millions of dollars)	
Year	Personal Income	Cap %	Cap \$	Debt Outstanding Included in Cap ¹	\$ Remaining Capacity	Debt as a % of PI	% Remaining Capacity	Debt Outstanding Excluded from Cap	Total State-Supported Debt Outstanding
FY 2025	\$1,699,680	4.00%	67,987	41,964	26,023	2.47%	1.53%	13,903	55,867
FY 2026	\$1,773,881	4.00%	70,955	48,760	22,195	2.75%	1.25%	14,359	63,119
FY 2027	\$1,830,110	4.00%	73,204	58,589	14,615	3.20%	0.80%	14,089	72,678
FY 2028	\$1,896,879	4.00%	75,875	67,718	8,157	3.57%	0.43%	13,977	81,695
FY 2029	\$1,971,155	4.00%	78,846	76,556	2,290	3.88%	0.12%	13,741	90,297
FY 2030	\$2,048,510	4.00%	81,940	81,672	268	3.99%	0.01%	13,160	94,832
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 2025	\$248,986	5.00%	12,449	2,382	10,067	0.96%	4.04%	3,809	6,191
FY 2026	\$256,798	5.00%	12,840	2,955	9,885	1.15%	3.85%	3,743	6,698
FY 2027	\$247,779	5.00%	12,389	3,529	8,860	1.42%	3.58%	4,023	7,552
FY 2028	\$243,775	5.00%	12,189	4,842	7,347	1.99%	3.01%	3,164	8,006
FY 2029	\$248,346	5.00%	12,417	5,368	7,049	2.16%	2.84%	3,238	8,606
FY 2030	\$255,903	5.00%	12,795	7,747	5,048	3.03%	1.97%	869	8,616

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 pursuant to Chapter 56 of the Laws of 2020 and Chapter 59 of the Laws of 2021.

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



OTHER MATTERS AFFECTING THE FINANCIAL PLAN

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

Changes in the State’s available debt capacity reflect factors such as personal income forecast adjustments, defeasances, and bond sale results. The decrease in debt capacity in the Mid-Year Update to the Financial Plan reflects lower personal income estimates. 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 2025 Actuals	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected
Enacted Budget	26,167	20,957	13,691	7,644	2,455	503
Personal Income Forecast Update	(144)	(171)	(219)	(339)	(407)	(455)
Bond Sales & Other Adjustments	0	1,008	742	451	242	220
Defeasances	0	401	401	401	0	0
Mid-Year Update	26,023	22,195	14,615	8,157	2,290	268

¹ Does not include debt issued in FY 2021 and FY 2022 because the debt cap was temporarily suspended 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 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.

MTA Capital Plans. The FY 2026 Enacted Budget provided funding for the MTA's 2025-2029 Capital Plan. The Budget included \$4.2 billion in direct State contributions, of which \$3 billion is from a new appropriation and \$1.2 billion is from repurposing an existing Penn Station appropriation. Additionally, the Budget included adjustments to the Metropolitan Commuter Transportation Mobility Tax (MCTMT) that are anticipated to generate an estimated \$31.5 billion for the 2025-2029 Capital Plan.

The State is also directly contributing \$9.1 billion to the MTA's 2015-2019 Capital Plan and \$3.1 billion to the MTA's 2020-2024 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.



OTHER MATTERS AFFECTING THE FINANCIAL PLAN

New York's Central Business District Tolling Program (CBDTP) was implemented in Manhattan on January 5, 2025, following the entry of an agreement, dated November 21, 2024, by and among the Federal Highway Administration (FHWA), NYS Department of Transportation, NYC Department of Transportation, and the Triborough Bridge and Tunnel Authority (TBTA), approving the CBDTP under the Federal Value Pricing Pilot Program (the VPPP Agreement). On February 19, 2025, the U.S. Department of Transportation (US DOT) delivered a letter to Governor Kathy Hochul asserting its intent to terminate the VPPP Agreement and rescind FHWA's approval of the CBDTP. In response, the TBTA and MTA filed a complaint in the U.S. District Court for the Southern District of New York seeking, among other legal remedies, an order vacating US DOT's purported termination which was undertaken in violation of the terms of that agreement, and in excess of the Department's authority. The TBTA and MTA have stated they will continue operation of the CBDTP absent a valid court order.

Additionally, in October 2025, the Federal government announced that it would withhold \$18 billion in funding for the MTA's Second Avenue Subway project and the Gateway Development Commission's Hudson Tunnel Project pending an administrative review of project contracting processes. Given the scale and importance of these major infrastructure initiatives, a prolonged withholding of Federal funding could negatively impact project schedules and the regional economy more generally.

Other State Actions. MTA ridership has yet to return to 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 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, and the ability to implement biennial fare and toll increases.

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, wildfires, and more extreme heat.

Powerful 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 flooding in 2024 due to the remnants of Hurricane Beryl and Tropical Storm Debby 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, all levels of government, including 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, New York enacted the Climate Leadership and Community Protection Act (CLCPA). The CLCPA set the State on a path toward reducing statewide greenhouse gas emissions by 85 percent below the 1990 level by 2050; and a plan 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 in December 2022. In response, New York is working to develop an affordable and effective cap-and-invest program that will drive emissions reductions across all regions of the State, while maintaining the competitiveness of New York businesses and industries. Pursuant to the CLCPA, DEC is required to promulgate rules and regulations to ensure the State meets the CLCPA's statewide greenhouse gas emission limits. DEC has already adopted a variety of regulations to help meet this objective, which will play a key role in New York's overall policies aimed at reducing greenhouse gas emissions across the State.

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 \$2.7 billion to support cleaner energy solutions in New York and over \$9.0 billion collectively among participating states.



OTHER MATTERS AFFECTING THE FINANCIAL PLAN

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 actions include:

- Making a \$1 billion capital investment in the FY 2026 Enacted Budget to lower building emissions, advance clean transportation and build renewable energy projects.
- 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.
- Providing direct financial investment to school districts and private transportation contractors for the purchase or lease of zero-emission school buses – to facilitate compliance with the State’s 2027 deadline, with full fleet conversion and operation of zero-emission school buses required by July 1, 2035.
- Signing the Climate Change Superfund Act in December 2024, which will require companies that have contributed significantly to the buildup of climate-warming greenhouse gases in the atmosphere to pay for critical infrastructure investments to adapt to climate change.

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 is actively being implemented and is supporting substantial 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.

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.



OTHER MATTERS AFFECTING THE FINANCIAL PLAN

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 effectiveness of certain State agencies' cybersecurity defenses 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 2026 Enacted Budget continued to invest in 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 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.

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 economic outlook halfway through FY 2026 reflects the economic strength evident in recent data but also accounts for near-term risks, including temporary disruptions caused by the Federal government shutdown, continuing tariff policy uncertainties, and elevated geopolitical risks. While upward revisions to the BEA's National Economic Accounts for the past five years put economic growth on a stronger trajectory, evidence indicates that the U.S. labor market has lost momentum this year. In the meantime, tariffs are taking longer to impact consumer prices as businesses absorbed most of the tariff impacts to date by front-loading inventories, adjusting supply chains, and squeezing profits.

Looking ahead, U.S. real Gross Domestic Product (GDP) growth is forecast to slow from an average pace of 2.8 percent in 2024 to 2.0 percent in 2025 and 1.9 percent in 2026, approaching its long-term potential growth rate.¹⁰ The U.S. unemployment rate is projected to peak at 4.5 percent by mid-2026. Meanwhile, consumer price inflation is expected to gradually drift higher away from the Federal Reserve's 2.0 percent target in response to tariff hikes. The Federal Reserve is likely to continue lowering interest rates in the last quarter of 2025 and into 2026 to bolster lagging employment and income gains, unless a surge of sustained inflation occurs.

This economic outlook is brighter than initially expected at the publication of the Enacted Budget. However, a lack of timely data and heightened economic uncertainty due to the Federal government shutdown in October complicates the outlook. The shutdown suspended the release of key economic indicators at a critical time for labor markets and the inflation outlook. Although the September 2025 CPI was released on October 24 as an exception, forecasters and policymakers must rely on private sector data to assess economic conditions. The current shutdown will affect 750,000 Federal civilian workers, resulting in lower government spending, consumption, and business investment. Altogether, the shutdown is estimated to reduce real GDP growth by 0.1 percentage points per week. Historically, economic output recovers much of what is lost to furloughs after the government reopens. A more prolonged shutdown could have more significant economic impacts than past shutdowns.

In line with the national trend of softened job growth, New York State's labor market expansion is also expected to be muted over the next two years. Slowing national and state-level economic activity, combined with uncertainty around Federal policies and financial markets, weighs on the State employment outlook. In the first half of 2025, only three private industries—transportation and warehousing, financial services, and health care—added jobs. With this weak momentum and expected future impact from Federal funding cuts, State employment growth is projected to slow substantially to 0.3 percent in 2025 and 0.1 percent in 2026, compared with national growth of 0.9 percent and 0.3 percent in 2025 and 2026, respectively.

¹⁰ DOB's U.S. economic forecast incorporates the third estimate of 2025 second-quarter GDP, the personal income and outlays estimates for August 2025, the CPI report for August 2025, and the initial estimate of employment for August 2025. DOB's New York State forecast incorporates the second quarter of 2025 personal income by state data and Quarterly Census of Employment and Wages (QCEW) data. U.S. economic forecasts are reported on a calendar year basis (CY) and New York State economic forecasts are reported on a State Fiscal Year (FY) basis. New York State fiscal year starts April 1 and ends March 30.

In the first half of 2025, the State's professional and business services and information sectors lost jobs. Job losses in these high-wage sectors not only limited overall employment growth but also further weakened State wage growth. Wage growth is expected to be 3.2 percent in FY 2026, below the national average growth rate of 4.5 percent. As a result, personal income growth is expected to lag the national pace, reflecting slower wage growth and reduced growth in Federal transfer programs such as Medicaid and SNAP. Stronger proprietors' income is expected to offset some of this downward pressure on income growth in the State. Personal income is expected to grow by 3.3 percent in FY 2026, below the national rate of 4.6 percent.

Looking ahead to FY 2027, slightly stronger employment growth with modest improvements in high-wage sector employment are projected to lead to an acceleration of wage growth to 3.4 percent, converging to the national rate. State personal income is projected to grow by 3.3 percent, close to the national forecast of 3.4 percent.

MAJOR ECONOMIC INDICATORS			
	Calendar Year Growth (%)		
	CY 2024	CY 2025	CY 2026
	Actual	Estimated**	Forecast**
Real U.S. Gross Domestic Product (GDP)	2.8	2.0	1.9
Nonfarm Employment			
U.S.	1.3	0.9	0.3
New York State	2.6	0.3	0.1
U.S. Wages	5.6	4.9	3.4
U.S. Personal Income	5.6	4.9	3.5
U.S. Consumer Price Index (CPI)	3.0	2.8	3.3
U.S. Civilian Unemployment Rate			
U.S.	4.0	4.3	4.5
New York State	4.3	4.2	4.4
	State Fiscal Year Growth (%)		
	FY 2025	FY 2026	FY 2027
	Estimated**	Forecast**	Forecast**
Personal Income			
U.S.	5.4	4.6	3.4
New York State*	5.7	3.3	3.3
Wages			
U.S.	5.4	4.5	3.4
New York State	8.0	3.2	3.4
Nonfarm Employment			
U.S.	1.3	0.7	0.4
New York State	2.4	0.0	0.2
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 6th, 2025.			
Source: Haver Analytics; Moody's Analytics; New York State Department of Labor; DOB staff estimates.			

Real Output Growth

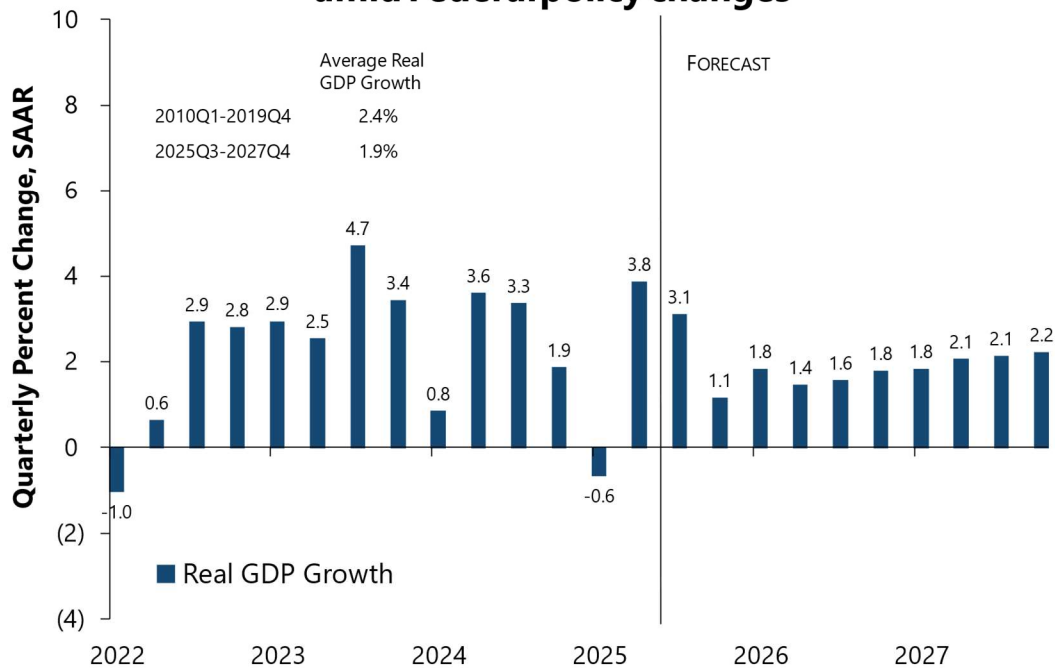
Real GDP growth rebounded at an annualized rate of 3.8 percent in the second quarter of 2025, following a contraction in the first quarter. Such a large swing was primarily driven by a response to tariffs. Retailers rushed to fill up their shelves, and firms stockpiled industrial inputs ahead of tariff hikes. The import surge in the first quarter was a significant subtraction from GDP. Falling imports in the second quarter reversed the tariff impact and boosted GDP growth. Consumer spending and business investment appear resilient in the third quarter, according to high-frequency data. Therefore, the third-quarter growth is estimated to remain strong above 3 percent.

Resilience in consumer spending may have come from continued strength in wage earnings and non-wage personal incomes, especially among the high-income households who may also have benefited from recent equity price appreciation. According to a Moody's Analytics study, the top 20 percent earners now account for roughly two-thirds of all consumer spending, a new record; whereas the bottom 80 percent have depleted their savings and are taking on debt and experiencing an increase in delinquencies. A shock that hurts the confidence of high-income households, such as a stock market correction, could trigger a broader slowdown in consumer spending.

Resilience in business investment may be closely tied to high-tech investments, which include spending on computer and peripheral equipment, software, and data center structures. These investments contributed over one percentage point to real GDP growth in the second quarter of 2025. High-tech investments are expected to support overall GDP growth for the remainder of this year; however, the headwind from elevated capital costs, shifts in trade policy, and other policy uncertainties is likely to pull back business investment beyond this year.

On balance, DOB forecasts real GDP growth to decelerate to 2.0 percent in 2025 and 1.9 percent in 2026. The Congressional Budget Office's estimate for long-run potential real GDP growth rate is 1.8 percent. Thus, DOB's forecast implies that the U.S. economy will slow towards its long-run potential growth in 2025 and 2026. DOB's forecast reflects some of the policy changes proposed by the U.S. administration. Uncertainties and risks around these policy changes make the long-run forecasts highly variable and harder to predict.

Near-term economic growth is holding up amid Federal policy changes



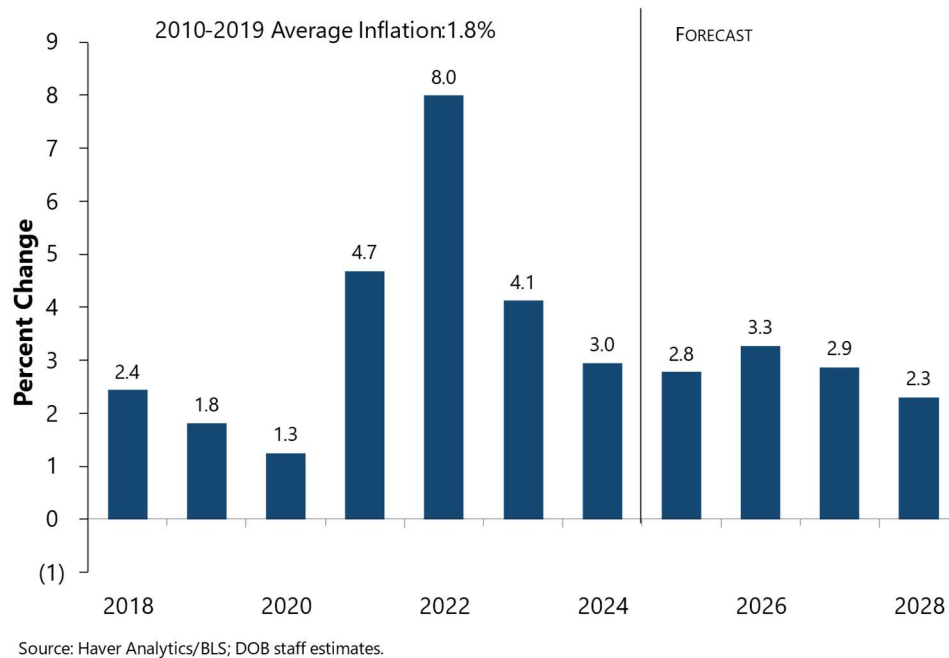
Source: Haver Analytics/BEA; DOB staff estimates.

Inflation Pressures

The disinflationary trend underway since 2024 stalled after services inflation leveled off and new tariffs reignited inflation for goods, albeit at a more moderate pace than expected. The year-over-year growth of the CPI increased from 2.3 percent in April 2025 to 3.0 percent as of September 2025. Prices have risen quickly among food products that are commonly imported. Roasted coffee prices were 18.9 percent higher than a year ago. Meat, poultry and fish prices were 6.0 percent higher than a year ago. Price increases of other imported goods were relatively muted through the summer. For example, new car prices ticked up only 1.2 percent from a year ago. Car manufacturers are likely to embed price hikes when they introduce the new year models at the end of this year. As the full impact of tariffs materializes and persistent wage growth continues to keep the cost of services elevated, price inflation is expected to continue climbing in the coming months, heading further away from the Federal Reserve's 2.0 percent target.

DOB projects CPI inflation to be 2.8 percent in 2025 and rise further to 3.3 percent in 2026. The impact of tariffs on prices is expected to take longer to reach consumers because it takes time for firms to exhaust their stockpiled inventories, adjust supply chains and production, or reduce their profit margins. In addition, since tariff policies are still evolving, firms are likely to delay major decisions until policy uncertainties are settled. After 2026, DOB expects consumer price inflation to gradually moderate towards the 2.0 percent target if long-term inflation expectations remain anchored.

Consumer price inflation will rise under tariff hikes



National Employment

The U.S. labor market has notably softened since May 2025. Monthly nonfarm payrolls gained 27,000 jobs per month on average between May and August, significantly below the average growth of 123,000 jobs between January and April. The unemployment rate also increased to 4.3 percent as of August, higher than the 4.0 percent rate in January. The official employment report for September was suspended as a result of the Federal government shutdown; however, alternative data sources, such as the ADP national employment report, job postings on Indeed, and the employment index of the Federal Reserve's regional Purchasing Managers' Indexes, all pointed to slow job growth in September.

Companies hired fewer people and continued to avoid layoffs, according to the September Job Openings and Labor Turnover Survey report. Companies are likely postponing workforce decisions until the economic impact of new trade and fiscal policies becomes clearer; however, mounting input costs and softening demand will eventually force them to consider layoffs despite their desire to retain workers. In addition, the major impact of the Federal workforce reduction is imminent. Many Federal employees who accepted buyouts or were put on administrative leave may have left the government payroll after the end of September. Layoffs among employers that are dependent on Federal contracts and grants will also rise due to Federal funding freezes and grant reductions.

DOB expects a payroll employment loss in the last quarter of 2025 due to the Federal workforce reduction. In 2026, job gains are projected to average 65,000 per month. This is similar in magnitude to the estimate of the number of individuals entering the labor force on a monthly basis. Labor force entry estimates have been revised downward to reflect lower immigration and population growth projections. DOB projects the labor market will be in a state of breakeven employment where job creation is perfectly balanced with the number of new people entering the labor force. As a result, the unemployment rate will remain steady without upward or downward pressure on wages. Total nonfarm employment is projected to grow by 0.9 percent in 2025, followed by a 0.3 percent growth rate in 2026. The unemployment rate is projected at 4.3 percent on average in 2025 and peaks at 4.5 percent in mid-2026.

New York State Labor Market

New York State's job market also slowed sharply in 2025. Between January and August, the State added an average of 7,800 jobs per month, down from 13,700 jobs per month over the same period last year. This represents a 43 percent decline in the job growth rate, comparable to a 48 percent decline within the same period for the nation. While most of the nation's job gains in 2025 came from the private sector, only about one quarter of the State's gains did. Government sector, specifically local governments, drove the State's job gains year to date, but the sector is unlikely to continue expanding at the same pace into late 2025 and 2026. Meanwhile, private sector hiring averaged 1,900 jobs per month with health care and social assistance gains offsetting losses elsewhere. With recent Federal funding cuts targeting New York hospitals and health systems that cover nearly 1.7 million New Yorkers, healthcare employment growth is expected to slow despite strong demand from an aging population. Consequently, DOB projects the State's total employment to rise 0.3 percent in 2025 and 0.1 percent in 2026.

Similar to the national outlook, New York's unemployment rate is projected to hold steady, even as the pace of New York employment growth slows. New York's unemployment rate was 4.0 percent in August. It is projected to average 4.2 percent for the four quarters of 2025 and peak at 4.4 percent in 2026, slightly under the national rate of 4.3 percent in 2025 and 4.5 percent in 2026. Two forces help explain the disconnect between slower job growth and subdued increase in the unemployment rate: (1) New York's population is older than the nation (18.9 percent of New York's population was 65 or older in 2024 compared to 18 percent nationwide) which constrains the labor force growth (sum of employed and unemployed persons); and (2) after record net immigration nationwide between 2022 and 2024 (averaging 3 million annually), inflows are projected to slow sharply to 400,000 in 2025.¹¹ New York is a hub for international immigration and fewer new entrants mean fewer job seekers. These two trends limit upward pressure on State unemployment even more than the nation as hiring cools.

¹¹ "An Update to the Demographic Outlook, 2025 to 2055," The Congressional Budget Office (CBO) report, September 10, 2025. Available at: <https://www.cbo.gov/publication/61390>. Last accessed: October 15, 2025.

U.S. and New York State Personal Income Growth

Personal income is a determinant of consumer spending. Consumer spending accounts for approximately 70 percent of the U.S. economy. In addition, personal income taxes are a major component of overall Federal and State government receipts. Understanding near-term trends in personal income growth provides insight into the economic outlook and the State's fiscal health. U.S. personal income rose by an annualized rate of 6.0 percent in the first half of 2025, up from 4.6 percent in the fourth quarter of 2024. Income growth was supported by steady gains in wages and strength in transfer income. With job gains and hourly earnings growth expected to continue cooling, U.S. wage growth is projected to weaken from an annual growth of 5.6 percent in 2024 to 4.9 percent in 2025 and 3.4 percent in 2026. Meanwhile, growth in the non-wage components of U.S. personal income is also estimated to moderate in the coming quarters; in particular, anticipated financial market turbulence and weakening corporate profits will become a drag on interest income and dividend income. As a result, DOB expects U.S. personal income growth to moderate to 4.9 percent in 2025, followed by 3.5 percent growth in 2026.

Although income growth continued to outpace inflation, the personal savings rate has trended lower and household debt balances have climbed. In the second quarter of 2025, student loan delinquency hit an all-time high of 12.9 percent. As mentioned earlier, recent strength in consumer spending was largely attributed to high-income households. Looking ahead, DOB expects the deteriorating personal income and household wealth conditions to weigh on the resilience of consumer spending in 2026.

New York State is projected to see personal income growth of 3.3 percent in FY 2026, below the national rate of 4.6 percent. The gap mainly reflects slower wage growth in the State, which is expected to rise by 3.2 percent compared with 4.5 percent nationally. The discrepancy between the State and the nation is driven by lower employment growth in New York. The State's growth is projected to be flat in FY 2026, 0.7 percentage points below the national rate. Gaps will be pronounced in high-wage sectors such as information, professional and business services, and the government sector, where national growth in these sectors is expected to outpace New York and widen the wage gap.

Beyond wages, transfer income is also projected to grow more slowly, rising 5.5 percent in New York compared with 8.2 percent nationally in FY 2026. The slower pace reflects the State's modest population decline and expected cut in major Federal programs such as Medicaid and SNAP benefits. Because New York has a higher share of residents relying on these programs, Federal funding changes have a larger effect on total transfer income. Some of this drag is expected to be offset by stronger proprietors' income, which is projected to grow 4.3 percent, compared with 3.4 percent nationally.

Looking ahead to FY 2027, New York's wage growth is expected to rebound modestly to 3.4 percent, the same as the national pace, due to expected improvements in total employment and some high-wage sectors' growth. Total personal income is expected to rise by 3.3 percent, nearly matching the national growth of 3.4 percent, indicating a stabilization of income growth relative to broader U.S. trends.

Interest Rates, Stock Prices, and Financial Sector Bonuses

The Federal Reserve started to lower interest rates in September as downside risks to the labor market appeared more pressing than inflation concerns. A delay of data releases coming from the Federal statistical agencies will challenge the Federal Reserve's ability to make data-dependent policy decisions.¹² DOB expects the Federal Reserve will continue to prioritize supporting the labor market even as inflation rises due to tariffs. DOB currently anticipates the Federal Open Market Committee to lower the Federal Funds rate one more time by 25 basis points in 2025 and continue with a 25-basis-point cut every other meeting until September 2026, bringing the target rate down to 3.00 – 3.25 percent.

While short-term interest rates are expected to follow the Federal Funds rate cuts and fall in 2025 and 2026, long-term interest rates, including Treasury bond yields, mortgage rates, and corporate bond yields, are expected to remain elevated, mainly due to prospects for larger Federal budget deficits. Elevated long-term rates are expected to become a significant drag on durable goods consumption, as well as residential and business investment in 2026.

Pessimism in equity markets that followed the April announcement of higher tariffs has largely faded as the U.S. economy demonstrated significant strength and investors adapted to the changed trade landscape. With stock prices reaching new highs, the S&P 500 index is likely to end 2025 with double-digit growth. DOB expects earnings expectations and stock valuations to drop once economic data fully reflect a slowdown in economic growth and any negative impact of Federal policies. The S&P 500 index is projected to end 2026 with a 0.4 percent decline on a fourth quarter over fourth-quarter basis, providing less support for household spending through the wealth effect.

Given this economic outlook and interest rate environment, New York's finance and insurance sector bonuses are expected to increase by 5.7 percent in FY 2026 supported by overall modest gains in deal-making activities in addition to the surge of Initial Public Offering (IPOs) in September but constrained by continued caution of financial firms. In the first half of 2025, total revenue of the New York Stock Exchange member firms grew by 6.1 percent, while the six largest investment banks reported a combined 5.8 percent revenue growth in the first three quarters of 2025. In the first nine months of 2025, debt underwriting rose by 8.1 percent supported by steady demand for corporate refinancing and new issuance. IPO activity, which had grown by just 0.5 percent through August, surged to 28.9 percent year-to-date growth after several large offerings in September. However, this spike is not expected to persist due to rising market volatility, uncertainty over the Federal Reserve's policy path, and a limited pipeline of new issuances.

While revenues have grown modestly, firms continue to face elevated operating expenses. Investments in AI-driven automation, cybersecurity, and regulatory compliance have added to cost pressures. Funding costs are also expected to stay relatively high next year, as interest rates are likely to decline only gradually. The high costs make firms maintain conservative compensation practices.

¹² "Shutdown Leaves Fed in Dark on Data as It Weighs Next Rate Move," Wall Street Journal, October 16, 2025. Available at: https://www.wsj.com/economy/central-banking/fed-economic-data-government-shutdown-0f85f2d1?st=zwGBFv&reflink=article_copyURL_share. Last accessed: October 16, 2025.

Looking ahead, finance and insurance sector bonuses are projected to decelerate to 4.7 percent in FY 2027, reflecting both firms continued cautious investment activities and a softening macroeconomic outlook. An anticipated weakening- even a correction- of equity market could dampen underwriting and trading revenues. Slower overall economic growth and ongoing cost control are expected to lead to a more modest bonus growth in FY 2027.

Risks to the Economic Outlook

DOB's baseline economic outlook reflects the strength in incoming data. Nonetheless, downside risks and uncertainties are mounting. Global economic uncertainty – largely driven by U.S. trade policy – has resumed. Economic disruptions from a prolonged government shutdown and an extended delay of key government data releases would inject additional uncertainty for decision makers. A stock market correction with a 10 to 20 percent decline from the recent high could be triggered by negative events. The forecast for New York State's economy shares many of the same risks as the national outlook but also faces additional challenges and opportunities due to the State's unique economic structure, demographic trends, and State policies.

Stock Market Risks

DOB's baseline forecast does not expect a large drop in stock markets, but a market correction in equity prices could happen. The current Shiller cyclically adjusted S&P price-to-earnings ratio (CAPE) is near its highest level in history. A ratio this high has historically been associated with periods of high market valuation that were followed by major market downturns, such as the dot-com bubble burst and the 2007-09 Great Recession. Recent high valuations were concentrated in tech stocks. As of October 2025, the "Magnificent Seven" tech companies make up nearly 40 percent of the S&P 500 market capitalization. When earnings growth slows among this small group of tech giants, their exceptionally high valuations will be at risk. While high CAPE does not predict an immediate crash, the probability of a stock market correction is high.

Fiscal Policy Risks

DOB's baseline forecast reflected the positive impact of H.R. 1 provisions on increased Federal direct spending and expanded corporate tax deductions. However, the economic impact of reduced outlays for Medicaid, ACA insurance premium tax credits, and SNAP benefits is complex and could be underestimated. In addition, a lack of long-term sustainability of increasing Federal spending could also limit the government's ability to moderate future economic downturns.

DOB's baseline forecast also assumed the Federal government shutdown would only last a month, with no permanent layoff of Federal workers. If the shutdown were to extend significantly beyond this time horizon, then it could have a larger impact on the U.S. economy.

Trade Policy Risks

In response to the shifting trade policy, DOB's baseline forecast incorporated a rise in inflation, a disruption of supply chains, a slowdown in hirings, a weakening of consumer demand and business investment, and a decline in corporate earnings and stock valuation. However, the negative impact of these tariffs currently in place could have a larger magnitude than expected. Additional new tariffs could weigh more on economic activities. For example, China expanded export controls on rare earth minerals in October, prompting a U.S. threat of additional 100 percent tariffs on Chinese goods starting November 1.

Additional Risks

In addition to stock market risks, fiscal sustainability concerns, and tariff-induced economic slowdown, other issues involving monetary policy challenges, global geopolitical tensions, increasing financial stress, and climate-related disasters add layers of uncertainty to the economy.

Although the downside risks are more immediate and pronounced, there are some upside opportunities shaping the forecast horizon. On the upside, deregulation efforts could spur business investment, expand hiring, and drive short-term growth, though these gains must be weighed against potential risks to financial stability. If technology investments boost productivity growth faster than expected, then U.S. economic growth would potentially have a significant improvement. Additionally, a less restrictive than anticipated immigration policy may help stabilize the labor force in key sectors, supporting output and easing wage pressures. And if tariff policies are scaled back, trade-related inflation and supply chain disruptions could be limited, allowing exporters and importers to adapt without severe economic implications.

New York State Economic Outlook Faces Unique Risks

Given the State's heavy reliance on the financial industry, volatility in equity and credit markets poses one of the most immediate risks to New York's economy. A downturn in equity markets—triggered by weaker corporate earnings, tighter monetary policy, or geopolitical shocks—could sharply reduce trading and underwriting activities, dampening bonus and personal income growth. Prolonged high interest rates may also continue to constrain deal-making, initial public offerings, and mergers, leading to slower hiring and wage growth in financial and related professional services.

The State's high cost of living, especially in the City of New York metro area, has contributed to a population decline in the region as more businesses and residents move to lower-cost states. Strict immigration policies could further exacerbate the State's population loss and labor shortages. A long-term decline in population remains a significant downside risk to both employment and wage growth in the State.



Potential Federal program cuts such as Medicaid and other social service programs could lead to weaker personal income growth. On the real estate front, persistently high office vacancy rates due to hybrid work could also strain local banks.

Despite these challenges, several upside factors could support stronger-than-expected growth. A sustained national expansion, coupled with robust corporate earnings and equity market gains, could boost financial-sector bonuses. Major public and private investments, clean energy infrastructure and Federal infrastructure funding—have the potential to generate new high-wage jobs. A gradual recovery in office occupancy and tourism would also lift consumer-facing sectors such as transportation, retail, and hospitality. If the City of New York’s population loss is less than anticipated and immigration policy is not as restrictive as expected, the City and State economy might benefit from improved labor force supply and consumer demand.

STATE FINANCIAL PLAN MULTI-YEAR PROJECTIONS



Introduction

This section presents multi-year projections for receipts and disbursements, with an emphasis on FY 2026 projections.

The budget development and quarterly updates 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 2027, is the most relevant from a planning perspective.

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 adopts certain approaches in summarizing projections.

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 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.

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 also 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, amounts transferred to the General Fund which are in excess of amounts needed for certain debt service obligations (e.g., PIT receipts in excess of the amount transferred to debt service on revenue bonds), may be excluded from some tables displaying General Fund tax 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.



STATE FINANCIAL PLAN MULTI-YEAR PROJECTIONS

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 include 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 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.

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



STATE FINANCIAL PLAN MULTI-YEAR PROJECTIONS

STATE OPERATING FUNDS PROJECTIONS					
(millions of dollars)					
	FY 2025 Actuals	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected
RECEIPTS					
Taxes	116,026	118,492	122,121	124,602	128,456
Miscellaneous Receipts/Federal Receipts	32,278	28,474	26,810	24,052	24,644
Total Receipts	148,304	146,966	148,931	148,654	153,100
DISBURSEMENTS					
Assistance and Grants	95,859	106,839	112,111	115,991	120,042
State Operations	23,576	26,825	27,622	28,630	28,468
Personal Service	16,915	18,824	19,490	20,243	20,011
Non-Personal Service	6,661	8,001	8,132	8,387	8,457
General State Charges	10,443	11,561	12,217	13,284	14,369
Pension Contribution	2,585	3,059	3,298	3,787	4,246
Health Insurance	5,814	6,141	6,430	6,894	7,402
All Other	2,044	2,361	2,489	2,603	2,721
Debt Service	3,776	2,288	3,742	5,506	6,106
Total Disbursements	133,654	147,513	155,692	163,411	168,985
Net Other Financing Sources/(Uses)	(3,406)	(9,002)	(1,067)	(1,094)	(1,222)
RECONCILIATION TO GENERAL FUND GAP					
Designated Fund Balances:	(11,244)	9,549	3,674	5,818	4,512
General Fund	(10,585)	8,828	2,615	3,990	3,614
Special Revenue Funds	(647)	747	1,080	1,851	921
Debt Service Funds	(12)	(26)	(21)	(23)	(23)
GENERAL FUND BUDGET SURPLUS/(GAP)	0	0	(4,154)	(10,033)	(12,595)



STATE FINANCIAL PLAN MULTI-YEAR PROJECTIONS

Overview of the Receipts Forecast

All Funds receipts are projected to total \$258.7 billion in FY 2026, a 5.6 percent (\$13.8 billion) increase from FY 2025 results. FY 2026 State tax receipts, excluding one-time tax refund payments, are projected to increase \$8.4 billion (7.4 percent) from FY 2025 results. FY 2027 State tax receipts are projected to total \$123.4 billion, a 1.3 percent increase from FY 2026. A summary of the annual changes of each tax category is provided below with the narrative that follows focused on State/All Funds receipts.

ALL FUNDS RECEIPTS (millions of dollars)									
	FY 2025 Actuals	FY 2026 Projected	Change	FY 2027 Projected	Change	FY 2028 Projected	Change	FY 2029 Projected	Change
Personal Income Tax	61,201	64,590	5.5%	67,589	4.6%	69,797	3.3%	72,508	3.9%
Consumption/Use Taxes	22,352	22,957	2.7%	23,622	2.9%	24,269	2.7%	24,842	2.4%
Business Taxes	31,373	29,663	-5.5%	29,433	-0.8%	28,867	-1.9%	29,291	1.5%
Other Taxes	2,586	2,746	6.2%	2,917	6.2%	3,106	6.5%	3,248	4.6%
Total State Taxes	117,512	119,956	2.1%	123,561	3.0%	126,039	2.0%	129,889	3.1%
Net PTET/PIT Receipts ¹	(4,081)	(152)	96.3%	(154)	-1.3%	(248)	-61.0%	(339)	-36.7%
Inflation Refund Payment ²		2,035							
Total State Taxes (Adjusted)	113,431	121,839	7.4%	123,407	1.3%	125,791	1.9%	129,550	3.0%
Miscellaneous Receipts	34,761	38,828	11.7%	39,828	2.6%	37,520	-5.8%	37,170	-0.9%
Federal Receipts	96,713	98,016	1.3%	84,391	-13.9%	80,217	-4.9%	81,287	1.3%
Total All Funds Receipts	248,986	256,800	3.1%	247,780	-3.5%	243,776	-1.6%	248,346	1.9%
Total All Funds Receipts (Adjusted)^{1,2}	244,905	258,683	5.6%	247,626	-4.3%	243,528	-1.7%	248,007	1.8%

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

² In addition, All Funds tax receipts are adjusted to exclude the enacted payment of \$2 billion to New Yorkers through inflation tax refund payments to qualified tax filers, and is excluded from adjusted totals.



STATE FINANCIAL PLAN MULTI-YEAR PROJECTIONS

PIT

FY 2026 PIT receipts are estimated to increase moderately from FY 2025, reflecting increases in all major gross receipts components, partially offset by an increase in total refunds.

PERSONAL INCOME TAX (millions of dollars)									
	FY 2025 Actuals	FY 2026 Projected	Change	FY 2027 Projected	Change	FY 2028 Projected	Change	FY 2029 Projected	Change
STATE/ALL FUNDS (Excl. PTET) ¹	74,901	81,692	9.1%	84,847	3.9%	87,193	2.8%	90,149	3.4%
PTET/PIT Credits	13,700	17,102	24.8%	17,258	0.9%	17,396	0.8%	17,641	1.4%
STATE/ALL FUNDS	61,201	64,590	5.5%	67,589	4.6%	69,797	3.3%	72,508	3.9%
Gross Collections	77,736	84,290	8.4%	87,422	3.7%	90,932	4.0%	94,388	3.8%
Refunds (Incl. State/City Offset)	(16,535)	(19,700)	-19.1%	(19,833)	-0.7%	(21,135)	-6.6%	(21,880)	-3.5%
GENERAL FUND ²	29,152	30,924	6.1%	32,500	5.1%	33,677	3.6%	35,099	4.2%
Gross Collections	77,736	84,290	8.4%	87,422	3.7%	90,932	4.0%	94,388	3.8%
Refunds (Incl. State/City Offset)	(16,535)	(19,700)	-19.1%	(19,833)	-0.7%	(21,135)	-6.6%	(21,880)	-3.5%
STAR	(1,448)	(1,372)	5.2%	(1,295)	5.6%	(1,222)	5.6%	(1,155)	5.5%
RBTF	(30,601)	(32,294)	-5.5%	(33,794)	-4.6%	(34,898)	-3.3%	(36,254)	-3.9%
¹ State/All Funds (Excl. PTET) reflects PIT receipts increased by the estimated cost of PTET credit realization. State/All Funds represents actual (unadjusted) PIT receipts.									
² Excludes Transfers.									



STATE FINANCIAL PLAN MULTI-YEAR PROJECTIONS

The following table summarizes, by component, actual PIT receipts for FY 2025 and forecast amounts through FY 2029.

ALL FUNDS PERSONAL INCOME TAX FISCAL YEAR COLLECTION COMPONENTS					
(millions of dollars)					
	FY 2025 Actuals	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected
Receipts					
Withholding	59,827	62,921	65,097	68,019	70,847
Estimated Payments	12,299	14,599	15,296	15,513	15,785
Current Year	7,444	8,742	8,885	9,025	9,180
Prior Year ¹	4,855	5,857	6,411	6,488	6,605
Final Returns	3,661	4,651	4,857	5,142	5,442
Current Year	492	509	529	549	574
Prior Year ¹	3,169	4,142	4,328	4,593	4,868
Delinquent	1,949	2,119	2,172	2,258	2,314
Gross Receipts	77,736	84,290	87,422	90,932	94,388
Refunds					
Prior Year ¹	9,705	10,357	12,171	13,102	13,375
Previous Year	1,263	1,315	1,350	1,385	1,435
Current Year ¹	3,394	3,500	3,500	3,500	3,500
Advanced Credit Payment	803	2,977	1,073	1,187	1,359
State/City Offset ^{1,2}	1,370	1,551	1,739	1,961	2,211
Total Refunds	16,535	19,700	19,833	21,135	21,880
Net Receipts³	61,201	64,590	67,589	69,797	72,508
PTET/PIT Credits	13,700	17,102	17,258	17,396	17,641
Net Receipts, Excluding PTET⁴	74,901	81,692	84,847	87,193	90,149
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 MCTMT.					
³ Net Receipts represents actual (unadjusted) PIT receipts.					
⁴ Net Receipts, Excluding PTET, represents PIT receipts increased by the estimated cost of PTET credit realization.					



STATE FINANCIAL PLAN MULTI-YEAR PROJECTIONS

FY 2026 withholding is estimated to increase compared to the prior year despite weaker bonus wage growth and the cost of the Middle-Class Tax Cut beginning in tax year 2026. Current estimated payments for tax year 2025 and extension payments (i.e., prior year estimated) for tax year 2024 are both expected to increase. The projected growth in current estimated payments reflects moderate growth in nonwage income. Delinquent collections and final return payments are projected to increase as well.

Total refunds in FY 2026 are projected to increase significantly, driven primarily by Inflation Refund checks, an advanced credit payment effectuated by FY 2026 Enacted Budget legislation. The increase in prior year refunds for tax year 2024, which impact FY 2026 refunds, is driven by more PTET-related refunds compared to tax year 2023. State/City offsets and refunds for tax years previous to 2024 are also expected to increase.

FY 2027 PIT receipts are expected to increase from FY 2026 due to growth in all gross receipts components. Withholding is projected to grow modestly and will be suppressed by the influence of the aforementioned Middle-Class Tax Cut. Total estimated payments are expected to increase, driven by growth in both current estimated payments for tax year 2026 and extension payments for tax year 2025. Final returns and delinquent collections are also expected to increase. The nearly flat growth in refunds is driven by a sharp decline in advanced credit payments after the one-time Inflation Refund payments in the prior fiscal year, offset by an increase in PTET-related refunds coupled with the first effect of the temporarily enhanced Empire State Child Credit effectuated by FY 2026 Enacted Budget legislation.

FY 2028 PIT receipts are projected to increase from FY 2027 due to growth in all gross receipts components partially offset by increases in total refunds. The increase in refunds is driven by increases in advanced credit payments, State/City offsets, prior refunds for tax year 2026, and refunds for years previous to tax year 2026. Receipts also include revenue from the extension of the current top PIT rates through tax year 2032 and elevated refunds from the expansion of the enhanced Empire State Child Credit to children over three years old.

FY 2029 PIT receipts are projected to increase due to increases in withholding, estimated tax payments, final returns and delinquencies partially offset by an increase in total refunds.



STATE FINANCIAL PLAN MULTI-YEAR PROJECTIONS

Consumption/Use Taxes

CONSUMPTION/USE TAXES									
(millions of dollars)									
	FY 2025 Actuals	FY 2026 Projected	Change	FY 2027 Projected	Change	FY 2028 Projected	Change	FY 2029 Projected	Change
STATE/ALL FUNDS	22,352	22,957	2.7%	23,622	2.9%	24,269	2.7%	24,842	2.4%
Sales Tax	20,350	20,923	2.8%	21,534	2.9%	22,151	2.9%	22,744	2.7%
Cigarette and Tobacco Taxes	798	754	-5.5%	716	-5.0%	679	-5.2%	644	-5.2%
Vapor Excise Tax	21	21	0.0%	21	0.0%	21	0.0%	21	0.0%
Motor Fuel Tax	487	487	0.0%	484	-0.6%	480	-0.8%	475	-1.0%
Highway Use Tax	138	138	0.0%	139	0.7%	141	1.4%	141	0.0%
Alcoholic Beverage Taxes	269	268	-0.4%	267	-0.4%	267	0.0%	266	-0.4%
Opioid Excise Tax	21	20	-4.8%	20	0.0%	20	0.0%	20	0.0%
Medical Cannabis Excise Tax	4	3	-25.0%	3	0.0%	3	0.0%	1	-66.7%
Adult Use Cannabis Tax	125	194	55.2%	284	46.4%	349	22.9%	368	5.4%
Auto Rental Tax ¹	137	148	8.0%	153	3.4%	157	2.6%	161	2.5%
Peer to Peer Car Sharing Tax	2	1	-50.0%	1	0.0%	1	0.0%	1	0.0%
GENERAL FUND²	10,057	10,315	2.6%	10,592	2.7%	10,873	2.7%	11,141	2.5%
Sales Tax	9,520	9,791	2.8%	10,078	2.9%	10,368	2.9%	10,646	2.7%
Cigarette and Tobacco Taxes	245	235	-4.1%	226	-3.8%	217	-4.0%	208	-4.1%
Alcoholic Beverage Taxes	269	268	-0.4%	267	-0.4%	267	0.0%	266	-0.4%
Opioid Excise Tax	21	20	-4.8%	20	0.0%	20	0.0%	20	0.0%
Peer to Peer Car Sharing Tax	2	1	-50.0%	1	0.0%	1	0.0%	1	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 2026 are estimated to increase from FY 2025 results. Sales tax receipts are estimated to increase due to moderate growth in taxable consumption. Cigarette and tobacco tax receipts are estimated to decrease, reflecting a continuing trend of declining taxable consumption. Opioid and medical cannabis excise tax receipts are both expected to marginally decline; the estimated decline in opioids receipts reflects the continued long-term trend of declining opioid consumption, while the medical cannabis receipts decline is largely attributable to the full year impact of the reduced excise tax rate (from 7 percent to 3.15 percent) that went into effect June 1, 2024. Peer-to-peer car sharing receipts are estimated to decline as consumer demand appears to wane while the industry works toward stabilizing and increasing utilization in this market. Adult-use cannabis taxes are projected to significantly increase as the State's cannabis market expands during the third full year of receipts. Auto rental tax receipts are estimated to increase, continuing the underlying long-term growth trend.

General Fund consumption/use tax receipts for FY 2026 are projected to increase largely due to the previously noted All Funds sales tax receipts trend.



STATE FINANCIAL PLAN MULTI-YEAR PROJECTIONS

FY 2027 consumption/use tax receipts are projected to increase, largely driven by a projected increase in sales tax receipts. Several consumption/use taxes are projected to experience nearly flat or flat year-over-year growth, including opioid excise tax, medical cannabis excise tax, peer-to-peer car sharing tax and the vapor excise tax; or moderate/marginal growth, as is the case with auto rental and highway use tax receipts. Adult-use cannabis taxes are projected to significantly increase as the cannabis market continues to mature. However, the increases above are partially offset by a continued decline in taxable cigarette consumption and a moderate decline in motor fuel tax receipts due to a projected decline in overall fuel consumption.

Consumption/use tax receipts for FY 2028 and FY 2029 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.



STATE FINANCIAL PLAN MULTI-YEAR PROJECTIONS

Business Taxes

BUSINESS TAXES (millions of dollars)									
	FY 2025 Actuals	FY 2026 Projected	Change	FY 2027 Projected	Change	FY 2028 Projected	Change	FY 2029 Projected	Change
STATE/ALL FUNDS (Excl. PTET)¹	13,592	12,409	-8.7%	12,021	-3.1%	11,223	-6.6%	11,311	0.8%
Pass-Through-Entity Tax	(17,781)	(17,254)	3.0%	(17,412)	-0.9%	(17,644)	-1.3%	(17,980)	-1.9%
STATE/ALL FUNDS	31,373	29,663	-5.5%	29,433	-0.8%	28,867	-1.9%	29,291	1.5%
Corporate Franchise Tax	8,676	7,917	-8.7%	7,461	-5.8%	6,539	-12.4%	6,496	-0.7%
Corporation and Utilities Tax	516	513	-0.6%	534	4.1%	535	0.2%	539	0.7%
Insurance Tax	3,006	2,869	-4.6%	3,056	6.5%	3,186	4.3%	3,322	4.3%
Bank Tax	333	94	-71.8%	0	-100.0%	0	0.0%	0	0.0%
Pass-Through-Entity Tax	17,781	17,254	-3.0%	17,412	0.9%	17,644	1.3%	17,980	1.9%
Petroleum Business Tax	1,061	1,016	-4.2%	970	-4.5%	963	-0.7%	954	-0.9%
GENERAL FUND²	19,059	17,848	-6.4%	17,552	-1.7%	16,949	-3.4%	17,172	1.3%
Corporate Franchise Tax	6,788	6,158	-9.3%	5,701	-7.4%	4,865	-14.7%	4,798	-1.4%
Corporation and Utilities Tax	406	402	-1.0%	421	4.7%	423	0.5%	425	0.5%
Insurance Tax	2,697	2,581	-4.3%	2,724	5.5%	2,839	4.2%	2,959	4.2%
Bank Tax	277	80	-71.1%	0	-100.0%	0	0.0%	0	0.0%
Pass-Through-Entity Tax	8,891	8,627	-3.0%	8,706	0.9%	8,822	1.3%	8,990	1.9%
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.

The H.R. 1 bill enacted July 4, 2025, created and modified several corporate tax provisions that the State remains coupled to. While the fiscal impact at the time of enactment remained unclear, the changes to corporate tax provisions at the Federal level, notably the provisions regarding immediate expensing of research costs and first-year expensing of qualified properties, are anticipated to have a negative impact on State corporate tax receipts.

CFT receipts are estimated to decrease in FY 2026, reflecting increases in refunds and decreases in gross receipts due in large part to the Federal tax law changes.

Corporation and Utilities Tax (CUT) receipts are estimated to marginally decrease in FY 2026 due to a combination of decreased gross receipts from the telecommunications sector and an increase in refunds. This decrease is partially offset by a projected increase in audits coupled with an increase in gross receipts for utilities. Special revenue fund receipts are projected to increase slightly due to audits.

Insurance tax receipts are estimated to decrease in FY 2026 due to an increase in refunds and a decline in gross receipts. This is partially offset by a projected increase in audits.



STATE FINANCIAL PLAN MULTI-YEAR PROJECTIONS

PTET collections are estimated to slightly decrease in FY 2026 due to an estimated increase in refunds and distribution offset, partially offset by increased 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.

Receipts from the repealed bank tax (all from prior liability periods) are estimated to significantly decrease in FY 2026 due to an expectation of lower audit receipts. Petroleum Business Tax (PBT) receipts are estimated to decrease from FY 2025 results, primarily due to two successive rate index declines, as the net impact of a 5 percent decline in the PBT rate index effective January 1, 2025, is coupled with another 5 percent decline effective January 1, 2026.

Business tax receipts for FY 2027 are projected to decrease due to CFT receipts, largely on account of the Federal tax law changes, and PBT receipts. Increases in PTET, insurance, and CUT tax receipts partially offset the overall business tax receipts decrease. These increases are driven by PTET estimated payments for tax year 2026 and gross receipts for both CUT and insurance, coupled with a slight decline in insurance tax refunds. Bank tax receipts are projected to fall to zero in FY 2027.

Business tax receipts for FY 2028 are projected to decline, due to PBT and CFT, offset by increases in PTET, insurance tax, and CUT. PTET is projected to show the largest increase, driven by increased estimated payments for tax year 2027. The decrease in CFT receipts is driven by a combination of the expiration of the temporary tax rates after tax year 2026 and Federal tax law changes.

Business tax receipts for FY 2029 are projected to increase in the PTET, CUT, and insurance tax, while CFT and PBT are projected to decline.



STATE FINANCIAL PLAN MULTI-YEAR PROJECTIONS

Other Taxes

OTHER TAXES (millions of dollars)									
	FY 2025 Actuals	FY 2026 Projected	Change	FY 2027 Projected	Change	FY 2028 Projected	Change	FY 2029 Projected	Change
STATE/ALL FUNDS	2,586	2,746	6.2%	2,917	6.2%	3,106	6.5%	3,248	4.6%
Estate Tax	1,301	1,439	10.6%	1,504	4.5%	1,569	4.3%	1,635	4.2%
Real Estate Transfer Tax	1,257	1,278	1.7%	1,383	8.2%	1,505	8.8%	1,580	5.0%
Employer Compensation Expense Program	15	15	0.0%	17	13.3%	19	11.8%	20	5.3%
Pari-Mutuel Taxes	11	13	18.2%	12	-7.7%	12	0.0%	12	0.0%
All Other Taxes	2	1	-50.0%	1	0.0%	1	0.0%	1	0.0%
GENERAL FUND¹	1,322	1,460	10.4%	1,525	4.5%	1,591	4.3%	1,658	4.2%
Estate Tax	1,301	1,439	10.6%	1,504	4.5%	1,569	4.3%	1,635	4.2%
Employer Compensation Expense Program	8	7	-12.5%	8	14.3%	9	12.5%	10	11.1%
Pari-Mutuel Taxes	11	13	18.2%	12	-7.7%	12	0.0%	12	0.0%
All Other Taxes	2	1	-50.0%	1	0.0%	1	0.0%	1	0.0%

¹Excludes Transfers.

FY 2026 other tax receipts are estimated to increase from FY 2025 results, primarily due to increases in both estate tax and real estate transfer tax receipts. Estimated estate tax receipts reflect estimated growth in household net worth, as well as an expected decrease in refunds. Estimated real estate transfer tax receipts largely reflect estimated growth in the average housing price, bonuses, and the S&P 500, partially offset by a minor decline in housing starts.

Other tax receipts in FY 2027 and the outyears are projected to increase, largely due to increases in both estate tax and real estate transfer tax receipts, reflecting projected annual growth in household net worth, housing starts, the average housing price, the S&P 500, and bonuses.



STATE FINANCIAL PLAN MULTI-YEAR PROJECTIONS

Miscellaneous Receipts

MISCELLANEOUS RECEIPTS									
(millions of dollars)									
	FY 2025 Actuals	FY 2026 Projected	Change	FY 2027 Projected	Change	FY 2028 Projected	Change	FY 2029 Projected	Change
ALL FUNDS	34,761	38,828	11.7%	39,828	2.6%	37,520	-5.8%	37,170	-0.9%
General Fund	5,168	4,214	-18.5%	3,112	-26.2%	2,287	-26.5%	2,167	-5.2%
Special Revenue Funds	23,804	24,774	4.1%	23,827	-3.8%	21,884	-8.2%	22,604	3.3%
Capital Projects Funds	5,283	9,303	76.1%	12,452	33.8%	12,896	3.6%	11,947	-7.4%
Debt Service Funds	506	537	6.1%	437	-18.6%	453	3.7%	452	-0.2%

All Funds miscellaneous receipts in FY 2026 are projected to increase from FY 2025, driven by projected growth of bond proceeds receipts, primarily due to the increase in FY 2026 bond-eligible capital spending, partly offset by a projected decline in investment income and abandoned property receipts.

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



STATE FINANCIAL PLAN MULTI-YEAR PROJECTIONS

Federal Receipts

FEDERAL RECEIPTS (millions of dollars)									
	FY 2025 Actuals	FY 2026 Projected	Change	FY 2027 Projected	Change	FY 2028 Projected	Change	FY 2029 Projected	Change
ALL FUNDS	96,713	98,016	1.3%	84,391	-13.9%	80,217	-4.9%	81,287	1.3%
General Fund	3,650	0	-100.0%	0	0.0%	0	0.0%	0	0.0%
Special Revenue Funds	90,233	94,760	5.0%	80,810	-14.7%	76,617	-5.2%	77,660	1.4%
Capital Projects Funds	2,785	3,198	14.8%	3,528	10.3%	3,555	0.8%	3,590	1.0%
Debt Service Funds	45	58	28.9%	53	-8.6%	45	-15.1%	37	-17.8%

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 the wind-down of pandemic assistance to aid states in their response to and recovery from COVID-19. In addition, Federal receipts in the General Fund reflect the final use of Federal American Rescue Plan (ARP) funds in FY 2025, consistent with Treasury rules.

Many of the policies that drive Federal aid may be subject to change. If Federal funding to the State were reduced, this could have a materially adverse impact on the Financial Plan.



STATE FINANCIAL PLAN MULTI-YEAR PROJECTIONS

Assistance and Grants

Assistance and grants spending represents approximately two-thirds of total State Operating Funds spending, and includes payments to local governments, school districts, health care providers and associations, hospitals, nursing homes, 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 assistance and grants spending.

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

FORECAST FOR SELECTED PROGRAM MEASURES AFFECTING OPERATING ACTIVITIES (millions of dollars)					
	FY 2025 Actuals	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected
HEALTH CARE					
Medicaid - Individuals Covered ¹	6,932,080	6,844,150	6,892,346	6,941,275	6,985,895
Essential Plan - Individuals Covered					
Current 1332 Waiver	1,733,429	1,734,934	0	0	0
Shift to 1331 Coverage Pending CMS Approval ²	N/A	N/A	1,329,073	1,365,928	1,402,791
Shift to Medicaid ²	N/A	N/A	533,679	548,291	562,907
Child Health Plus - Individuals Covered	583,207	561,299	557,448	566,326	577,652
State Takeover of County/NYC Costs	\$7,400	\$8,322	\$9,167	\$9,962	\$11,178
CY 2005 Local Medicaid Cap	\$5,386	\$6,126	\$6,789	\$7,401	\$8,435
FY 2013 Local Takeover Costs	\$2,014	\$2,196	\$2,378	\$2,561	\$2,743
EDUCATION					
School Aid (School Year-Basis Funding)	\$35,827	\$37,574	\$38,795	\$40,189	\$41,518
HIGHER EDUCATION					
Public Higher Education Enrollment (FTEs)	526,097	526,097	TBD	TBD	TBD
Tuition Assistance Program (FTEs)	245,000	245,000	TBD	TBD	TBD
PUBLIC ASSISTANCE					
Family Assistance Program (Families)	201,573	208,640	207,446	206,737	205,574
Safety Net Program (Families)	138,380	142,955	142,316	142,081	141,473
Safety Net Program (Singles)	329,112	361,914	372,251	382,792	393,726
MENTAL HYGIENE					
OMH Community Beds	50,653	51,619	52,412	53,394	55,585
OPWDD Community Beds	43,809	44,250	44,766	45,366	46,057
OASAS Community Beds	13,206	13,295	13,388	13,480	13,505
Total	107,668	109,164	110,566	112,240	115,147
¹ Excludes Federal policy changes to the Essential Plan contained in H.R.1.					
² Beginning in FY 2027, the Financial Plan includes the shift of approximately 535,000 individuals to Medicaid. If CMS approves the State's 1331 Waiver, these individuals will not be shifted to Medicaid but instead to the EP.					



Education

School Aid

School Aid supports elementary and secondary education for roughly 2.4 million public school pupils in 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 Budget provides \$37.6 billion in total School Aid for SY 2026, representing an annual increase of \$1.7 billion (4.9 percent). This includes a \$1.4 billion (5.7 percent) increase in Foundation Aid. The FY 2026 Budget reformed the Foundation Aid formula by updating the formula's two measures of the percentage of low-income students in a school district, increasing aid for English language learners, providing additional aid to low-wealth school districts, modifying the Regional Cost Index, and ensuring that each district receives at least a 2 percent annual increase in aid. The Budget also provided enhancements to Special Services Aid and BOCES Aid to better support career and technical education. The Budget further provided additional aid to school districts with large portions of their enrollment attending charter schools.

In SY 2027 and beyond, growth in School Aid reflects estimated growth in Foundation Aid and expense-based aids, which incorporates DOB's inflation forecast and recent annual expense-based aid growth, respectively.

SCHOOL AID - SCHOOL YEAR BASIS (JULY 1 - JUNE 30)									
(millions of dollars)									
	<u>SY 2025</u>	<u>SY 2026</u>	<u>Change</u>	<u>SY 2027</u>	<u>Change</u>	<u>SY 2028</u>	<u>Change</u>	<u>SY 2029</u>	<u>Change</u>
Total	35,827	37,574	1,747	38,795	1,221	40,189	1,394	41,518	1,329
			4.9%		3.2%		3.6%		3.3%

State Fiscal Year School Aid

State School Aid is funded from the General Fund, commercial gaming receipts, cannabis sales, mobile sports wagering receipts, and lottery receipts, including revenues from Video Lottery Terminals (VLTs). Commercial gaming, lottery, and mobile sports wagering receipts are accounted for and disbursed from dedicated accounts. Revenue from the fantasy sports education and the cannabis education accounts are transferred to the Lottery Fund for disbursement. The amount of School Aid spending financed by mobile sports wagering receipts is expected to increase in FY 2026 due to an increase in anticipated revenue collections. Additionally, the amount of School Aid spending financed by lottery receipts is expected to decrease in FY 2026 due to higher than anticipated revenue collections in FY 2024 that were subsequently used to support disbursements in FY 2025.



STATE FINANCIAL PLAN MULTI-YEAR PROJECTIONS

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									
(millions of dollars)									
	FY 2025 Actuals	FY 2026 Projected	Change	FY 2027 Projected	Change	FY 2028 Projected	Change	FY 2029 Projected	Change
TOTAL STATE OPERATING FUNDS	35,290	36,961	4.7%	38,354	3.8%	39,661	3.4%	41,015	3.4%
General Fund Assistance and Grants	30,088	31,507	4.7%	33,190	5.3%	34,529	4.0%	35,850	3.8%
Medicaid	137	140	2.2%	140	0.0%	140	0.0%	140	0.0%
Lottery Aid ¹	2,807	2,591	-7.7%	2,558	-1.3%	2,500	-2.3%	2,495	-0.2%
VLT Lottery Aid	1,096	1,131	3.2%	1,092	-3.4%	1,094	0.2%	1,094	0.0%
Commercial Gaming	122	135	10.7%	138	2.2%	134	-2.9%	134	0.0%
Mobile Sports Wagering	1,040	1,457	40.1%	1,236	-15.2%	1,264	2.3%	1,302	3.0%

¹ Lottery Aid funds include transfers made from the fantasy sports education account and the cannabis education account.

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 2025 Actuals	FY 2026 Projected	Change	FY 2027 Projected	Change	FY 2028 Projected	Change	FY 2029 Projected	Change
TOTAL STATE OPERATING FUNDS	2,876	3,069	6.7%	3,181	3.6%	3,342	5.1%	3,493	4.5%
Special Education	1,609	1,600	-0.6%	1,696	6.0%	1,796	5.9%	1,898	5.7%
All Other Education	1,267	1,469	15.9%	1,485	1.1%	1,546	4.1%	1,595	3.2%

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 Education address specialized student needs or reimburse school districts for education-related services, including assisted meal 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 in FY 2026 are currently projected to decline slightly from the prior fiscal year, due to increased claims in FY 2025 as a result of recent reforms that have accelerated the issuance of tuition rates with the cost of living adjustment growth and reduced overpayment recoveries, as well as increased enrollment. These 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 2026 is projected to increase by 15.9 percent. This increase is driven largely by the adoption of a universal free school meals program under which all school districts, charter schools, and nonpublic schools that participate in the national school lunch and breakfast program will be required to provide free meals to all students regardless of their families' income, with the State paying the student's share of costs for all meals served to students not already receiving free meals. The projected increase in spending is also partly attributable to reimbursement to nonpublic schools for State-mandated activities; reimbursement to nonpublic schools for Science, Technology, Engineering, and Math instruction; reimbursement of school districts' supplemental charter school tuition payments; and payments to the City of New York for charter school facilities aid. Outyear spending growth is largely attributable to increased reimbursement for school meals, nonpublic schools, and charter schools.



STAR 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 \$107,300 will receive an \$86,100 exemption in FY 2026.

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 transitioning 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 2025 Actuals	FY 2026 Projected	Change	FY 2027 Projected	Change	FY 2028 Projected	Change	FY 2029 Projected	Change
TOTAL STAR PROGRAM	1,448	1,372	-5.2%	1,295	-5.6%	1,222	-5.6%	1,155	-5.5%
Gross Program Costs	2,980	3,045	2.2%	3,091	1.5%	3,155	2.1%	3,247	2.9%
Personal Income Tax Credit	(1,532)	(1,673)	-9.2%	(1,796)	-7.4%	(1,933)	-7.6%	(2,092)	-8.2%
Basic Exemption	654	580	-11.3%	508	-12.4%	439	-13.6%	376	-14.4%
Gross Program Costs	1,245	1,268	1.8%	1,284	1.3%	1,300	1.2%	1,336	2.8%
Personal Income Tax Credit	(591)	(688)	-16.4%	(776)	-12.8%	(861)	-11.0%	(960)	-11.5%
Enhanced (Senior) Exemption	794	792	-0.3%	787	-0.6%	783	-0.5%	779	-0.5%
Gross Program Costs	1,001	1,029	2.8%	1,047	1.7%	1,072	2.4%	1,108	3.4%
Personal Income Tax Credit	(207)	(237)	-14.5%	(260)	-9.7%	(289)	-11.2%	(329)	-13.8%
City of New York PIT	0	0	0.0%	0	0.0%	0	0.0%	0	0.0%
Gross Program Costs	734	748	1.9%	760	1.6%	783	3.0%	803	2.6%
Personal Income Tax Credit	(734)	(748)	-1.9%	(760)	-1.6%	(783)	-3.0%	(803)	-2.6%



STATE FINANCIAL PLAN MULTI-YEAR PROJECTIONS

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 2026 through FY 2029 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.

The Enacted Budget included legislation that simplified the STAR income and age eligibility rules to make it easier for taxpayers to qualify for and receive benefits. Notably, the age eligibility is updated so that: only one resident owner needs to be 65 or older to qualify for the Enhanced STAR benefit (instead of the current requirement that all owners be 65 or older unless the owners are married or are siblings); only the income of primary owners will be used to determine eligibility; and taxpayers who do not file annual tax returns can retain eligibility using prior returns.



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 2025 Actuals	FY 2026 Projected	Change	FY 2027 Projected	Change	FY 2028 Projected	Change	FY 2029 Projected	Change
TOTAL STATE OPERATING FUNDS	3,280	3,598	9.7%	3,545	-1.5%	3,539	-0.2%	3,575	1.0%
City University	2,116	2,295	8.5%	2,241	-2.4%	2,227	-0.6%	2,252	1.1%
Senior Colleges	1,873	2,029	8.3%	1,971	-2.9%	1,957	-0.7%	1,982	1.3%
Community College	243	266	9.5%	270	1.5%	270	0.0%	270	0.0%
Higher Education Services	612	686	12.1%	704	2.6%	720	2.3%	732	1.7%
Tuition Assistance Program	553	604	9.2%	617	2.2%	634	2.8%	651	2.7%
Scholarships/Awards	56	81	44.6%	87	7.4%	86	-1.1%	81	-5.8%
Aid for Part-Time Study	3	1	-66.7%	0	-100.0%	0	0.0%	0	0.0%
State University	552	617	11.8%	600	-2.8%	592	-1.3%	591	-0.2%
Community College	461	493	6.9%	491	-0.4%	489	-0.4%	488	-0.2%
Other/Cornell	91	124	36.3%	109	-12.1%	103	-5.5%	103	0.0%

As of Fall 2024 enrollment data, SUNY and CUNY operate 47 four-year colleges and graduate schools with a total enrollment of roughly 372,000 full- and part-time students. SUNY and CUNY also operate 37 community colleges, serving approximately 242,000 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 and approximately \$1.5 billion for SUNY four-year campus operations via an annual General Fund transfer, and an estimated \$947 million for debt service payments on bond-financed capital projects at SUNY and CUNY in FY 2026. Additionally, an estimated \$330 million in student financial aid support will continue to be transferred from HESC to SUNY in FY 2026. 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 various 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 \$318 million, or 9.7 percent, from FY 2025 to FY 2026. This spending includes an increase in General Fund operating assistance to CUNY senior colleges for campus operating support, increased fringe benefits, investments in artificial intelligence, and programs to support academic and career advisement, tuition grants, textbooks, and transportation costs. In addition, increased spending at SUNY and CUNY community colleges is driven by additional operating aid and legislation included in the Enacted Budget to provide for the remaining cost of tuition, fees, books, and supplies for students aged 25 to 55 who pursue associate's degrees in high-demand fields. Student financial aid spending is expected to increase due to the expansion of Veteran's Tuition Awards to include non-combat veterans.



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 over 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 and public health response efforts. For more information on the Medicaid Waivers and Federal COVID-19 response efforts please see “Other Matters Affecting the Financial Plan” and “Federal Aid” herein.

Medicaid

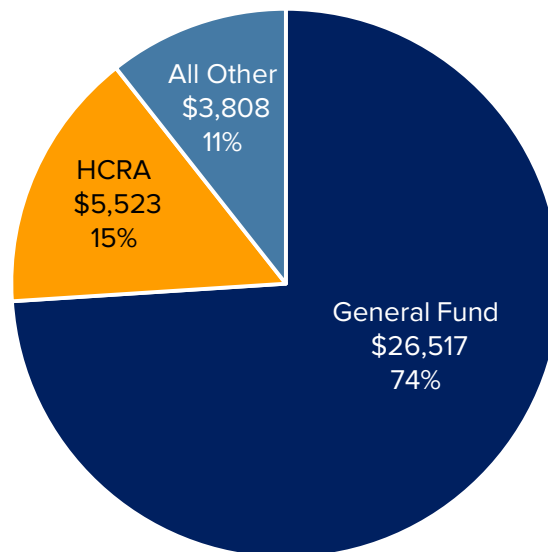
Medicaid is a means-tested program that finances health care services for low-income individuals and long-term care services for the elderly and disabled, primarily through monthly premium payments to managed care plans that enroll Medicaid eligible individuals and direct payments to health care providers for services rendered to Medicaid enrollees. According to the most recent CMS Data, New York is the second largest program in terms of spending, behind California, which spends roughly 37 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 use disorder 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 over \$126 billion in FY 2026. The following table shows the estimated disbursements and share of costs by level of government.

MEDICAID SPENDING (millions of dollars)					
	FY 2025 Actuals	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected
Federal	65,835 58.3%	73,312 57.9%	63,495 52.0%	59,476 49.4%	60,489 48.9%
State	38,437 34.0%	44,292 35.0%	49,557 40.6%	52,000 43.1%	54,259 43.8%
Counties/NYC	8,638 7.7%	9,051 7.1%	9,051 7.4%	9,051 7.5%	9,051 7.3%
Total	112,910	126,655	122,103	120,527	123,799

The DOH Medicaid State-share of 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 statutory Medicaid Global Cap that limits annual growth for 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 for DOH Medicaid over the multi-year plan.

State-Share Medicaid Financing Sources
FY 2026
 (millions of dollars)





STATE FINANCIAL PLAN MULTI-YEAR PROJECTIONS

Enrollment and Cost Drivers

Medicaid eligibility and enrollment fluctuate with economic cycles and unemployment levels. Most recently the COVID-19 pandemic caused significant jumps in enrollment and participation in public health insurance programs such as Medicaid, EP, and CHP. Despite eligibility redeterminations performed in 2024, the State continues to retain a greater proportion of COVID-19 era enrollees with over 9 million public health insurance enrollees driving higher Medicaid costs over the multi-year Financial Plan relative to pre-pandemic levels of enrollment.

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 MLTC 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 Mental Hygiene Stabilization Fund (MHSF)/Local Share Adjustment (LSA) accounting mechanism between DOH and OPWDD.

TOTAL STATE-SHARE MEDICAID DISBURSEMENTS (millions of dollars)					
	FY 2025 Actuals	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected
Department of Health Medicaid	31,626	35,848	40,717	42,760	44,686
Assistance and Grants	31,266	35,440	40,221	42,238	44,181
State Operations	396	408	496	522	505
eFMAP ¹	(36)	0	0	0	0
Other State Agency Medicaid Spending	6,811	8,444	8,840	9,240	9,573
Mental Hygiene ²	6,290	9,119	9,631	9,821	10,130
MHSF/LSA	298	(938)	(1,056)	(847)	(825)
Foster Care	73	118	120	121	123
Education	137	140	140	140	140
Corrections	13	5	5	5	5
Total State-Share Medicaid (All Agencies)	38,437	44,292	49,557	52,000	54,259
Annual \$ Change	2,577	5,855	5,265	2,443	2,259
Annual % Change	7.2%	15.2%	11.9%	4.9%	4.3%
¹ Includes a portion of the benefit of enhanced Federal share (eFMAP), which expired in December 2023. Final reconciliations concluded with an additional \$36 million in Federal resources received in FY 2025.					
² Excludes a portion of spending reported under the DOH Medicaid Global Cap that has no impact on mental hygiene service delivery or operations.					



STATE FINANCIAL PLAN MULTI-YEAR PROJECTIONS

Global Cap

The Medicaid Global Cap is a statutory spending limit that applies to a subset of State-share funded Medicaid spending. 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.

Beginning in FY 2026, the Financial Plan adjusted costs reported under the Medicaid Global Cap to exclude OSA local Medicaid expenses. These costs that were previously reported in the DOH budget are now reported in the respective agencies. As county contributions have been capped since 2015, the State continues to pick up each additional dollar every year in Medicaid expenses that would otherwise be paid for by localities (\$8.3 billion in FY 2026). This effectively made the State liable for all growth in non-Federal Medicaid expenses as the local contribution is fixed. An estimated \$2 billion of local share spending is related to OSA services and programs that are not managed by DOH. The reclassification of this spending was Financial Plan cost neutral and more appropriately aligned program activities and costs to agencies responsible for managing such spending.

MEDICAID GLOBAL CAP INDEX (millions of dollars)						
	FY 2025 Actuals	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	Five-Year Total
Prior CPI Index (May 2022)	22,333	22,957	23,612	24,226	24,559	117,687
Annual \$ Change	584	624	655	614	333	2,810
Annual % Change	2.7%	2.8%	2.9%	2.6%	1.4%	
Increased Spending Under the New Cap¹	2,597	3,502	4,249	4,952	5,881	21,181
New CMS Index	24,930	26,459	27,861	29,178	30,440	138,868
FY 2026 Enacted Budget	24,930	26,459	28,833	30,902	33,668	144,792
Enacted Budget Over/(Under) Allowance²	0	0	972	1,724	3,228	5,924
FY 2026 Enacted Budget	24,930	26,459	28,833	30,902	33,668	144,792
Annual \$ Change	1,665	1,529	2,374	2,069	2,766	10,403
Annual % Change	7.2%	6.1%	9.0%	7.2%	9.0%	
FY 2026 Mid-Year Update	24,930	26,459	31,088	34,058	36,156	152,691
Annual \$ Change	1,665	1,529	4,629	2,970	2,098	12,891
Annual % Change	7.2%	6.1%	17.5%	9.6%	6.2%	
Change From FY 2026 Enacted	0	0	2,255	3,156	2,488	7,899
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).						
² Medicaid spending is projected to stay within the allowable Global Cap through FY 2026. Gap-closing savings will be necessary in FY 2027 through FY 2029 to ensure Medicaid spending in future years adheres to the Global Cap allowance.						



STATE FINANCIAL PLAN MULTI-YEAR PROJECTIONS

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, health care investments made from the HSF, and costs related to State-mandated increases in the minimum wage and other wage enhancements.

TOTAL DOH MEDICAID SPENDING					
(millions of dollars)					
	FY 2025 Actuals	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected
Medicaid Global Cap	24,930	26,459	27,861	29,179	30,440
Annual \$ Change	1,665	1,529	1,402	1,318	1,261
Annual % Change	7.2%	6.1%	5.3%	4.7%	4.3%
Spending Above Cap Allowance¹	0	0	3,227	4,879	5,716
Other Medicaid Not Subject to Global Cap	6,696	6,661	7,241	7,874	8,530
Minimum Wage	2,430	2,441	2,451	2,462	2,471
Home Care Wages	1,480	1,795	2,165	2,590	3,037
Local Takeover Cost	2,014	2,196	2,378	2,561	2,743
MSA Local Growth Offset	(97)	(298)	(281)	(265)	(250)
All Other	719	527	528	526	529
Healthcare Stability Fund ³	150	0	0	0	0
Total Spending²	31,626	33,120	38,329	41,932	44,686
Annual \$ Change	3,438	1,494	5,209	3,603	2,754
Annual % Change	12.2%	4.7%	15.7%	9.4%	6.6%
Healthcare Stability Fund³	0	2,728	2,388	828	0
Total with HSF³	31,626	35,848	40,717	42,760	44,686
Annual \$ Change	3,438	4,222	4,869	2,043	1,926
Annual % Change	12.2%	13.3%	13.6%	5.0%	4.5%
¹ Medicaid spending is projected to stay within the allowable Global Cap in FY 2026. Gap-closing savings will be necessary in FY 2027 through FY 2029 to ensure Medicaid spending in future years adheres to the Global Cap allowance.					
² Medicaid State Operating Funds spending, exclusive of Other State Agencies (OSA) costs and expenditures from the MCO Healthcare Stability Fund.					
³ Revenues to the Healthcare Stability Fund (HSF) will be reinvested into the healthcare delivery system as well as provide Global Cap relief. Beginning in FY 2026, expenditures from the HSF are excluded from the Medicaid Global Cap allowance.					



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 minimum wage increases in the health care sector are projected to cost the State \$2.4 billion in FY 2026. 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 effective January 1, 2025, and an additional \$0.55 to come January 1, 2026. Costs for these increases are projected to be over \$1.3 billion in FY 2026. These increases were partially funded by HCBS eFMAP in FY 2025 but have reverted to 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 for the Northeast Region. The State cost is \$512 million in FY 2026 and is projected to grow to over \$1.5 billion in FY 2029.

State Takeover of County/NYC Medicaid Cap/Growth

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 \$8.3 billion in FY 2026 -- roughly \$3.7 billion for counties outside the City of New York and \$4.6 billion for the City of New York. The following table provides the multi-year savings to local districts.



STATE FINANCIAL PLAN MULTI-YEAR PROJECTIONS

LOCAL GOVERNMENT SAVINGS					
STATE TAKEOVER OF LOCAL MEDICAID COSTS (2005 CAP AND GROWTH TAKEOVER)					
FY 2025 to FY 2029					
Region	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
Rest of State	3,361,031	3,705,333	4,021,266	4,318,164	4,772,414
City of New York	4,038,984	4,616,246	5,145,942	5,643,726	6,405,329
Statewide	7,400,015	8,321,579	9,167,208	9,961,890	11,177,743

A portion of the State takeover costs are funded by ongoing payments from tobacco manufacturers under the Master Settlement Agreement (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.

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. To expand resources to fund these growing costs, the State pursued Federal approval of an assessment on MCO like those imposed by many other states including New Jersey, Louisiana, Michigan, Illinois, and California. Effective January 1, 2025, CMS granted approval for a Per Member Per Month assessment on Medicaid and Non-Medicaid insurers based on the number of member months the plan carries. The State began collecting MCO taxes in July 2025.

Pursuant to the FY 2025 Enacted Budget, the HSF will receive and distribute MCO resources, estimated to total \$3.7 billion over two years. In FY 2026, the Financial Plan assumes the use of the funds over three years to fund \$1 billion in existing commitments supported by the Global Cap and the remaining \$2.7 billion will support new health care delivery investments, which are exempt from the Medicaid Global Cap. These investments and funding are dependent on continued Federal support and thus the Financial Plan does not include any funding for these investments beyond FY 2027.



STATE FINANCIAL PLAN MULTI-YEAR PROJECTIONS

Due to Federal regulatory changes and provisions included in H.R. 1, the State's ability to continue the assessment and the investments contained in the Financial Plan remain at risk. In early May, CMS released a draft rule which alters how MCO assessments like New York's are determined as compliant with Federal regulations. Similarly, H.R. 1 mirrors this regulation by adding new conditions for determining what assessments are eligible for certain waivers from CMS. Implementation of the draft rule or the requirement contained in H.R. 1 is anticipated to disallow New York's assessment despite having obtained approval from CMS in full compliance with state and Federal laws and regulations. Absent a transition period, if approval for New York's assessment is revoked, future collections would cease. Available funds would be used first to satisfy existing Global Cap commitments, and decisions on uses any remaining funds would be required based on available resources.

HEALTHCARE STABILITY FUND (millions of dollars)					
	<u>FY 2025 Actuals</u>	<u>FY 2026 Projected</u>	<u>FY 2027 Projected</u>	<u>FY 2028 Projected</u>	<u>FY 2029 Projected</u>
Opening Balance	0	201	593	829	0
Receipts	351	3,278	2,625	0	0
Managed Care Assessments	0	3,278	2,625	0	0
General Fund Transfer	350	0	0	0	0
STIP Interest	1	0	0	0	0
Disbursements	150	2,886	2,389	829	0
Global Cap Offset	0	500	500	0	0
Hospitals	0	346	305	305	0
Nursing Homes	142	223	193	193	0
Safety Net Transformation	0	300	300	213	0
Quality Pools	0	50	50	50	0
Physician Fee Schedule	0	50	50	50	0
Clinics	0	20	10	10	0
VBP Incentive Payments	0	15	0	0	0
Assisted Living Programs	8	8	8	8	0
Transfer to HCRA (MIF)	0	159	0	0	0
State Share Assessment Offsets	0	1,215	973	0	0
Closing Balance	201	593	829	0	0



STATE FINANCIAL PLAN MULTI-YEAR PROJECTIONS

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 prior health care provider conversions and acquisitions and the support for health care transformation activities, including subsidies for housing rental assistance and support for home care delivery.

HEALTH CARE TRANSFORMATION FUND (millions of dollars)					
	FY 2025 Actuals	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected
Opening Balance	375	270	270	0	0
Receipts	145	265	15	0	0
General Fund Transfer	125	250	0	0	0
STIP Interest	20	15	15	0	0
Planned Uses	250	265	285	0	0
Home Care Wages	250	250	250	0	0
Housing Rental Subsidies	0	15	35	0	0
Closing Balance	270	270	0	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 2025 Actuals	FY 2026 Projected	Change	FY 2027 Projected	Change	FY 2028 Projected	Change	FY 2029 Projected	Change
TOTAL STATE OPERATING FUNDS	2,931	3,302	12.7%	2,800	-15.2%	2,846	1.6%	2,893	1.7%
Public Health	2,742	3,070	12.0%	2,606	-15.1%	2,641	1.3%	2,682	1.6%
Child Health Plus	1,555	1,542	-0.8%	1,419	-8.0%	1,450	2.2%	1,492	2.9%
General Public Health Work	199	186	-6.5%	186	0.0%	186	0.0%	186	0.0%
EPIC	43	42	-2.3%	44	4.8%	48	9.1%	48	0.0%
<u>Early Intervention</u>	<u>130</u>	<u>75</u>	<u>-42.3%</u>	<u>71</u>	<u>-5.3%</u>	<u>71</u>	<u>0.0%</u>	<u>71</u>	<u>0.0%</u>
Unadjusted	227	172	-24.2%	168	-2.3%	168	0.0%	168	0.0%
Health Services Initiatives Offset	(97)	(97)	0.0%	(97)	0.0%	(97)	0.0%	(97)	0.0%
<u>Workforce Initiatives¹</u>	<u>24</u>	<u>51</u>	<u>112.5%</u>	<u>94</u>	<u>84.3%</u>	<u>94</u>	<u>0.0%</u>	<u>94</u>	<u>0.0%</u>
General Fund Assistance and Grants	6	33	450.0%	76	130.3%	76	0.0%	76	0.0%
HCRA Program	18	18	0.0%	18	0.0%	18	0.0%	18	0.0%
HCRA Program	332	591	78.0%	318	-46.2%	318	0.0%	318	0.0%
Nourish NY	50	55	10.0%	50	-9.1%	50	0.0%	50	0.0%
All Other	409	528	29.1%	424	-19.7%	424	0.0%	423	-0.2%
Aging	189	232	22.8%	194	-16.4%	205	5.7%	211	2.9%

¹ 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 increase by 12 percent in FY 2026 and grow by less than 2 percent annually over the remaining years of the Financial Plan period. The growth in FY 2026 reflects one time increases for MIF and Healthcare Facility Restructuring Program Pool. The leveling off spending growth in the outyears primarily reflects anticipated declines in CHP enrollment, partially offset by increased State spending on reproductive health and abortion access, and higher reimbursement rates under the EI program.

Over the multi-year period, the Financial Plan supports programs 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; and maintaining on-going workforce investments to safeguard access to health care.

The Financial Plan supports SOFA programs to address locally identified capacity needs, including retention of the elderly in their communities; support for family and friends in their caregiving roles; 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 15 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; Nurses Across New York; and the Statewide Health Information Network for New York (SHIN-NY)/All-Payer Claims Database (APCD).

HCRA FINANCIAL PLAN (millions of dollars)									
	FY 2025 Actuals	FY 2026 Projected	Change	FY 2027 Projected	Change	FY 2028 Projected	Change	FY 2029 Projected	Change
OPENING BALANCE	55	14		0		0		0	
TOTAL RECEIPTS	7,652	7,928	3.6%	7,934	0.1%	8,226	3.7%	8,466	2.9%
Surcharges	5,061	5,455	7.8%	5,487	0.6%	5,735	4.5%	5,991	4.5%
Covered Lives Assessment	1,156	1,150	-0.5%	1,150	0.0%	1,150	0.0%	1,150	0.0%
Cigarette Tax Revenue	553	519	-6.1%	490	-5.6%	462	-5.7%	436	-5.6%
Hospital Assessments	619	557	-10.0%	560	0.5%	612	9.3%	622	1.6%
Excise Tax on Vapor Products	21	21	0.0%	21	0.0%	21	0.0%	21	0.0%
NYC Cigarette Tax Transfer	11	13	18.2%	13	0.0%	13	0.0%	13	0.0%
EPIC Receipts/ICR Audit Fees/Interest	81	63	-22.2%	63	0.0%	83	31.7%	83	0.0%
Distressed Provider Assistance ¹	150	150	0.0%	150	0.0%	150	0.0%	150	0.0%
TOTAL DISBURSEMENTS AND TRANSFERS	7,693	7,942	3.2%	7,934	-0.1%	8,226	3.7%	8,466	2.9%
<u>Medicaid Assistance Account</u>	<u>4,891</u>	<u>4,892</u>	<u>0.0%</u>	<u>5,279</u>	<u>7.9%</u>	<u>5,531</u>	<u>4.8%</u>	<u>5,725</u>	<u>3.5%</u>
Medicaid Costs	4,566	4,567	0.0%	4,954	8.5%	5,206	5.1%	5,400	3.7%
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	662	631	-4.7%	631	0.0%	631	0.0%	631	0.0%
HCRA Program Account	358	629	75.7%	356	-43.4%	354	-0.6%	354	0.0%
Child Health Plus	1,573	1,567	-0.4%	1,445	-7.8%	1,479	2.4%	1,523	3.0%
Elderly Pharmaceutical Insurance Coverage	56	54	-3.6%	56	3.7%	60	7.1%	60	0.0%
Qualified Health Plan Administration	29	33	13.8%	32	-3.0%	33	3.1%	34	3.0%
Roswell Park Cancer Institute	55	51	-7.3%	51	0.0%	51	0.0%	51	0.0%
SHIN-NY/APCD/Modernization	45	45	0.0%	40	-11.1%	40	0.0%	40	0.0%
All Other	24	40	66.7%	44	10.0%	47	6.8%	48	2.1%
ANNUAL OPERATING SURPLUS/(DEFICIT)	(41)	(14)		0		0		0	
CLOSING BALANCE	14	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 grow at a steady rate over the course of the multi-year plan while cigarette tax revenues will moderately decline, concurrent with the anticipated decline in taxable 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 approximately \$5 billion in continued support for Medicaid spending, including the \$150 million set aside for distressed providers and approximately \$1.5 billion for the CHP program. Additionally, the FY 2026 Enacted Budget included \$211 million in funding to maintain MIF solvency and allow the program to remain open to new enrollees through FY 2026. However, due to increased enrollment, escalating average medical costs per enrollee, and legislatively mandated average commercial reimbursement requirements, which are in place until June 1, 2026, the MIF is expected to reach the threshold for closure to new enrollees sometime in FY 2027. If closed to new enrollees, those who would have been considered qualified plaintiffs and automatically enrolled in the MIF will instead be able to seek legal recourse against hospitals and physicians for medical costs.

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

Mental Hygiene

The Mental Hygiene agencies consist of OPWDD, OMH, Office of Addiction Services and Supports (OASAS), the Council on Developmental Disabilities, and the Justice Center for the Protection of People with Special Needs (Justice Center). OPWDD, OMH, and OASAS 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 2025 Actuals	FY 2026 Projected	Change	FY 2027 Projected	Change	FY 2028 Projected	Change	FY 2029 Projected	Change
TOTAL STATE OPERATING FUNDS	6,130	7,891	28.7%	8,386	6.3%	8,875	5.8%	9,412	6.1%
People with Developmental Disabilities	3,164	5,473	73.0%	5,800	6.0%	5,978	3.1%	6,239	4.4%
Residential Services	1,618	1,696	4.8%	1,813	6.9%	1,859	2.5%	1,951	4.9%
Day Programs	818	857	4.8%	916	6.9%	940	2.6%	986	4.9%
Clinic	21	22	4.8%	23	4.5%	24	4.3%	25	4.2%
DOH Medicaid Reclassification to Mental Hygiene ⁴	0	2,176	0.0%	2,271	4.4%	2,356	3.7%	2,435	3.4%
All Other Services (Net of Offsets)	707	722	2.1%	777	7.6%	799	2.8%	842	5.4%
Mental Health	2,189	2,623	19.8%	2,978	13.5%	3,057	2.7%	3,308	8.2%
Adult Local Services	1,934	2,183	12.9%	2,502	14.6%	2,595	3.7%	2,829	9.0%
Children Local Services	220	272	23.6%	305	12.1%	311	2.0%	324	4.2%
MLR/BHET Reinvestment ¹	35	29	-17.1%	25	-13.8%	0	-100.0%	0	0.0%
DOH Medicaid Reclassification to Mental Hygiene ⁴	0	139	0.0%	146	5.0%	151	3.4%	155	2.6%
Addiction Services and Supports	478	732	53.1%	663	-9.4%	686	3.5%	689	0.4%
Residential	107	147	37.4%	160	8.8%	165	3.1%	175	6.1%
Other Treatment	193	266	37.8%	271	1.9%	306	12.9%	322	5.2%
Prevention	50	68	36.0%	75	10.3%	79	5.3%	82	3.8%
Recovery	42	56	33.3%	62	10.7%	65	4.8%	68	4.6%
Opioid Settlement Fund ²	71	82	15.5%	53	-35.4%	48	-9.4%	38	-20.8%
Opioid Stewardship Fund ³	11	89	709.1%	38	-57.3%	19	-50.0%	0	-100.0%
MLR/BHET Reinvestment ¹	4	24	500.0%	4	-83.3%	4	0.0%	4	0.0%
Justice Center	1	1	0.0%	1	0.0%	1	0.0%	1	0.0%
Total DOH Medicaid Global Cap Adjustments	298	(938)	-414.8%	(1,056)	-12.6%	(847)	19.8%	(825)	2.6%
OPWDD Local Share	424	0	-100.0%	0	0.0%	0	0.0%	0	0.0%
OPWDD Mental Hygiene Stabilization Fund	(126)	(938)	-644.4%	(1,056)	-12.6%	(847)	19.8%	(825)	2.6%
DOH Medicaid Reclassification to Mental Hygiene⁴	0	(2,315)	0.0%	(2,417)	-4.4%	(2,507)	-3.7%	(2,590)	-3.3%
TOTAL MENTAL HYGIENE SPENDING	5,832	6,514	11.7%	7,025	7.8%	7,215	2.7%	7,647	6.0%

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 Beginning in FY 2026, the Medicaid Global Cap was revised to exclude other state agency (OSA) local Medicaid expenses. These costs are Enacted Budget values, previously reported in the DOH budget, and are now reported in the respective agencies. The reclassification of this spending was cost neutral and more appropriately aligns program activities and costs to agencies responsible for managing such spending.



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 increased utilization levels.

Funding continues support for OMH community services and the transition of individuals from inpatient to community settings. The Financial Plan includes funding to support the launch of an Aging in Place pilot program to enhance residential services for people with mental illness who need additional assistance to continue living independently as they age, the creation of new Intensive and Sustained Engagement Teams and Hospital-Based Peer Bridger services and expanding the teen Mental Health First Aid program.

Funding for OASAS programs will continue support to not-for-profit providers for addiction prevention, treatment, harm reduction, and recovery programs. Additional investments include expanding access to opioid treatment medications in underserved areas. Similarly, the multi-year Financial Plan includes approximately \$400 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 substance use disorder programs.

The Financial Plan also continues funding for provider reimbursements associated with scheduled increases to the minimum wage index and to 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 Safe Options Support (SOS) teams and specialized programs for children. The FY 2026 Enacted Budget also provided a 2.6 percent targeted inflationary increase for eligible programs run by voluntary operated providers.

Since the beginning of FY 2026, costs reported under the DOH Medicaid budget exclude OSA local Medicaid expenses which had been included under the Global Cap. These costs, previously reported in the DOH budget, are now reported in the respective agencies, including OPWDD and OMH. The reclassification of this spending is cost neutral to the overall Financial Plan and more appropriately aligns program activities and costs to agencies responsible for managing such services. 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 to 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 2025 Actuals	FY 2026 Projected	Change	FY 2027 Projected	Change	FY 2028 Projected	Change	FY 2029 Projected	Change
TOTAL STATE OPERATING FUNDS	2,532	3,197	26.3%	2,111	-34.0%	2,051	-2.8%	2,150	4.8%
SSI	532	530	-0.4%	530	0.0%	530	0.0%	530	0.0%
Public Assistance Benefits	726	807	11.2%	824	2.1%	841	2.1%	858	2.0%
Public Assistance Initiatives	15	72	380.0%	10	-86.1%	10	0.0%	10	0.0%
Homeless Housing and Services	280	245	-12.5%	465	89.8%	544	17.0%	625	14.9%
Rental Assistance	203	184	-9.4%	115	-37.5%	115	0.0%	115	0.0%
Asylum Seeker Assistance	763	1,343	76.0%	156	-88.4%	0	-100.0%	0	0.0%
All Other	13	16	23.1%	11	-31.3%	11	0.0%	12	9.1%

DOB's caseload models project a total of 713,509 public assistance recipients in FY 2026. Approximately 208,640 families are expected to receive benefits through the Family Assistance program and 142,955 through the Safety Net Assistance program in FY 2026, an increase in both programs from FY 2025. The caseload for single adults and childless couples supported through the Safety Net Assistance program is projected to be 361,914 in FY 2026, an increase of 10 percent from FY 2025.

FY 2026 growth in Public Assistance Initiatives is attributed to expanding Welcome Centers in the City of New York to combat homelessness, and one-time rental arrears payments. Growth in Public Assistance Benefits is attributable to increases in Safety Net Assistance spending driven by an increase in caseload, particularly in the City of New York, as well as the implementation of the Birth Allowance for Beginning Year program, which will provide an enhanced benefit to eligible families after the birth of a child. Asylum seeker assistance year-over-year spending increases are due to the estimated timing of claiming and disbursements for one-time funding provided to the City of New York.

Homeless Housing and Services reflects the continued transition from State settlement funds to the General Fund for the ESSHI. ESSHI funds supportive housing constructed for vulnerable homeless populations under the Governor's Affordable Housing and Homelessness Plan and reflects the full estimated costs that are shared by multiple agencies. Costs are expected to experience a timing-related decline in FY 2026 and recover beginning in FY 2027.



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. Also financed by a combination of Federal, State, and local sources, the Child Care Block Grant supports child care subsidies for public assistance, as well as low and middle-income families.

CHILDREN AND FAMILY SERVICES									
(millions of dollars)									
	FY 2025 Actuals	FY 2026 Projected	Change	FY 2027 Projected	Change	FY 2028 Projected	Change	FY 2029 Projected	Change
TOTAL STATE OPERATING FUNDS	2,742	3,066	11.8%	3,270	6.7%	3,233	-1.1%	3,281	1.5%
Child Welfare Service	807	806	-0.1%	806	0.0%	806	0.0%	806	0.0%
Foster Care Block Grant	404	410	1.5%	421	2.7%	425	1.0%	434	2.1%
Child Care	887	1,077	21.4%	1,270	17.9%	1,201	-5.4%	1,229	2.3%
Adoption	172	165	-4.1%	169	2.4%	171	1.2%	177	3.5%
Youth Programs	159	195	22.6%	205	5.1%	205	0.0%	205	0.0%
Medicaid	73	118	61.6%	120	1.7%	121	0.8%	123	1.7%
Adult Protective/Domestic Violence	54	54	0.0%	54	0.0%	54	0.0%	54	0.0%
Committees on Special Education	0	0	0.0%	29	100.0%	29	0.0%	29	0.0%
All Other	186	241	29.6%	196	-18.7%	221	12.8%	224	1.4%

The Financial Plan continues State support for child care subsidies for eligible families up to 85 percent of the State income threshold and projects that funding for residential school placements of children with special needs will resume beginning in FY 2027. In addition, spending growth reflects the State's investment in youth programs through Get Offline Get Outside 2.0, additional funding for homeless youth, and a 2.6 percent targeted inflationary increase for eligible programs. OCFS's Medicaid budget increase reflects shifting program funding from DOH to OCFS.



STATE FINANCIAL PLAN MULTI-YEAR PROJECTIONS

Transportation

DOT maintains approximately 44,475 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 2026, the State plans to provide \$9.0 billion in operating aid to mass transit systems. The MTA, the nation's largest transit and commuter rail system, is scheduled to receive \$8 billion (approximately 90 percent) of the State's mass transit aid, including \$3.8 billion from the direct remittance of various dedicated taxes and fees that do not flow through the State's Financial Plan and are thus excluded from the table below.

TRANSPORTATION (millions of dollars)									
	FY 2025 Actuals	FY 2026 Projected	Change	FY 2027 Projected	Change	FY 2028 Projected	Change	FY 2029 Projected	Change
STATE OPERATING FUNDS SUPPORT	5,120	5,352	4.5%	5,318	-0.6%	5,269	-0.9%	5,271	0.0%
Mass Transit Operating Aid:	3,870	4,098	5.9%	2,891	-29.5%	2,839	-1.8%	2,808	-1.1%
Metro Mass Transit Aid	3,710	3,935	6.1%	2,720	-30.9%	2,668	-1.9%	2,637	-1.2%
Public Transit Aid	116	119	2.6%	127	6.7%	127	0.0%	127	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	156	158	1.3%	159	0.6%	161	1.3%	163	1.2%
Dedicated Mass Transit	646	632	-2.2%	1,818	187.7%	1,819	0.1%	1,850	1.7%
AMTAP	181	198	9.4%	197	-0.5%	197	0.0%	197	0.0%
Innovative Mobility	0	8	100.0%	0	-100.0%	0	0.0%	0	0.0%
All Other	23	14	-39.1%	9	-35.7%	9	0.0%	9	0.0%

Increased projected spending in FY 2026 includes an additional \$138 million to the MTA, \$37 million for other downstate transit systems, \$16 million for upstate systems, and funding for an Orange County Transit Study. These increases are partially offset by lower operating support, commensurate with need, to the Gateway Development Commission and the Ogdensburg Bridge and Port Authority.



Extraordinary State Funding for Asylum Seeker Assistance

The FY 2026 Budget does not include any new funding for asylum seeker assistance but maintains the extraordinary funding and support approved in prior years 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. 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 agencies of the State, including the Division of Homeland Security and Emergency Services (DHSES), the Department of State and the Office of General Services 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 at three sites, 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. The table below summarizes the extraordinary State Funding for asylum seeker assistance spent through FY 2025 and planned over the multi-year Financial Plan period.

ASYLUM SEEKER ASSISTANCE STATE OPERATING FUNDS (in millions)						
	Actuals			Projected		TOTAL
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	
Total State Funding	27	895	1,179	1,602	620	4,323
Original NYC Support	0	500	500	0	0	1,000
Additional NYC Support	0	0	250	750	156	1,156
Additional Aid to the City of New York and Costs for Randall's Island, Creedmoor, and Floyd Bennett	0	19	22	581	0	622
National Guard Deployment	27	163	153	0	0	343
Medicaid/Vaccines/Disease Testing ¹	0	137	137	34	0	308
Safety Net Assistance ¹	0	26	67	67	67	227
Asylum Seeker Resettlement	0	8	16	34	5	63
Case Management/Legal Services/All Other	0	42	34	136	392	604

¹ Due to system limitations, actual incremental costs for Medicaid and Safety Net Assistance cannot be separately identified. As such, estimated costs are shown in the actuals column and are not continued in FY 2026 in Medicaid.



State Operations

State operations spending consists of PS and NPS. 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 state operations costs of DOT and the Department of Motor Vehicles 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 Public Employees Federation (PEF), which represents professional and technical personnel (attorneys, nurses, accountants, engineers, social workers, and institution teachers); Civil Service Employees Association (CSEA), which represents office support staff, administrative personnel, machine operators, skilled trade workers, and therapeutic and custodial care staff; 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 state operations.

FORECAST OF SELECTED PROGRAM MEASURES AFFECTING PERSONAL SERVICE AND FRINGE BENEFITS					
	FY 2025 Actuals	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected
State Workforce ¹	112,952	124,695	TBD	TBD	TBD
ERS Contribution Rate ²	15.9%	17.2%	18.3%	20.5%	23.5%
PFRS Contribution Rate ²	31.9%	34.4%	36.6%	38.4%	40.9%
Employee/Retiree Health Insurance Growth Rates ³	3.1%	8.7%	8.0%	8.0%	8.0%
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

State 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 2025 Actuals	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected
SUBJECT TO DIRECT EXECUTIVE CONTROL	12,538	14,588	15,000	15,640	15,099
Corrections and Community Supervision	2,956	3,145	3,068	3,123	3,123
Office of Mental Health	1,986	2,170	2,284	2,309	2,342
Office for People with Developmental Disabilities	1,709	1,843	1,866	1,888	1,911
Department of Health	834	946	1,028	1,050	1,038
State Police	889	1,063	950	968	967
Information Technology Services	741	764	803	805	806
Transportation	401	374	385	396	407
Tax and Finance	336	355	353	353	353
Children and Family Services	237	269	273	285	285
Environmental Conservation	294	297	297	300	304
Office of Parks, Recreation and Historic Preservation	254	260	269	269	270
Department of Financial Services	246	218	224	224	224
Education	183	208	208	211	211
Office of Temporary and Disability Assistance	152	152	169	187	187
Labor	60	70	85	76	76
All Other	1,260	2,454	2,738	3,196	2,595
UNIVERSITY SYSTEMS	7,941	8,793	9,172	9,530	9,909
State University	7,941	8,793	9,172	9,530	9,909
INDEPENDENT AGENCIES	444	497	503	513	513
Law	251	290	292	298	298
Audit & Control (OSC)	193	207	211	215	215
TOTAL, EXCLUDING JUDICIARY AND LEGISLATURE	20,923	23,878	24,675	25,683	25,521
Judiciary	2,388	2,644	2,644	2,644	2,644
Legislature	265	303	303	303	303
Statewide Total	23,576	26,825	27,622	28,630	28,468
Personal Service	16,915	18,824	19,490	20,243	20,011
Non-Personal Service	6,661	8,001	8,132	8,387	8,457

State operations 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)** funding increases support the need to stabilize the correctional system because of the illegal strike, and significant investments to ensure the safety and security of correctional staff and incarcerated individuals, expansion of the body worn camera program, acceleration and continued installation of fixed cameras in all facilities, and expansion and restructure of the Office of Special Investigations.
- **OMH** spending increases support expansion of various mental health programs, including enhancing SOS teams to provide psychiatric and medical care to individuals experiencing street homelessness and those in temporary shelter settings; and enhanced staffing at forensic psychiatric centers to improve patient outcomes.
- **OPWDD** additional funding reflects the alignment of PS funding to support the Full-Time Equivalent (FTE) forecast and to expand Intensive Treatment Opportunity capacity to develop inpatient treatment settings for individuals that require intensive behavior supports in the Finger Lakes region.
- **DOH** spending growth is reflective of H.R. 1 impacts associated with the elimination of Federal funding for the State's 1332 EP Waiver and the Federal government requirement for states to establish Medicaid community engagement requirements for certain non-exempted populations that will be required to document at least 80 hours per month of work, education, and/or community service to be eligible for Medicaid benefits.

In addition to H.R. 1, the Enacted Budget included funding for staffing and contractual services requirements for programs created and strengthened by legislative bills, including the opioid antagonist distribution program which will begin providing fentanyl test strips and informational packets to individuals receiving opioid antagonists. Funding has also been provided for conducting a study of the delivery of services to individuals with Traumatic Brain Injuries (TBIs). These and other investments will ensure that the programs are well-equipped to achieve their objectives to improve public health across the State.

- **State Police** funding is increased to support the deployment of additional State Police and counterterrorism investigators to strengthen criminal border enforcement efforts and the payment of retroactive costs for the labor agreement between the State of New York and the PBANYS in FY 2026.
- **ITS** spending growth reflects continued investments in resources dedicated to cybersecurity and the IT workforce as well as system modernization and demographic data collection efforts.



STATE FINANCIAL PLAN MULTI-YEAR PROJECTIONS

- **OCFS** spending in FY 2026 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.
- **All Other Executive Agencies** spending increases in FY 2026 are largely due to lower spending in FY 2025 as the Federal reimbursement of previously incurred State costs related to COVID-19 pandemic response and recovery expenses offset spending. In addition, costs related to the deployment of National Guard members assigned to correctional facilities to supplement existing staffing levels and the Joint Task Force Empire Shield Mission, expenses for public service announcements, and public service recruitment efforts, drive higher spending,
- **State University** spending growth reflects escalating staffing levels and additional operating support at four-year campuses and for SUNY Downstate Hospital.
- **Judiciary** growth supports non-judicial staffing initiatives including new court clerks and attorneys, costs associated with four court officer academy classes, and increased staffing levels to address case backlogs and provide operational support to various courts. Higher funding also supports new judgeships, including: ten additional City of New York Civil Court Judges and five additional Court of Claims judges; ten additional City of New York Family Court Support Magistrates, including non-judicial staff supporting these new judges; civil legal services; various technology initiatives; and expansion of various programs including Alternative Dispute Resolution and Alternatives to Incarceration.



STATE FINANCIAL PLAN MULTI-YEAR PROJECTIONS

Workforce

In FY 2026, over \$18 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 2026 FTEs ¹ AND PERSONAL SERVICE SPENDING BY AGENCY		
(millions of dollars)		
	Dollars	FTEs
SUBJECT TO DIRECT EXECUTIVE CONTROL	10,625	101,574
Corrections and Community Supervision	2,581	23,600
Office for People with Developmental Disabilities	1,589	18,730
Office of Mental Health	1,587	15,153
State Police	955	6,436
Department of Health	383	4,502
Information Technology Services	398	4,108
Tax and Finance	276	3,832
Transportation	190	2,590
Environmental Conservation	251	2,488
Children and Family Services	176	2,328
Office of Parks, Recreation and Historic Preservation	210	1,878
Education	121	1,483
Department of Financial Services	163	1,441
Office of Temporary and Disability Assistance	81	1,133
Workers' Compensation Board	96	1,112
All Other	1,568	10,760
UNIVERSITY SYSTEMS	5,417	50,958
State University	5,417	50,958
INDEPENDENT AGENCIES	2,782	20,412
Law	213	1,949
Audit & Control (OSC)	167	1,659
Judiciary	2,170	16,801
Legislature ²	232	3
Statewide Total	18,824	172,944

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.



STATE FINANCIAL PLAN MULTI-YEAR PROJECTIONS

GSCs

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, UI, 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.

GENERAL STATE CHARGES (millions of dollars)									
	FY 2025 Actuals	FY 2026 Projected	Change	FY 2027 Projected	Change	FY 2028 Projected	Change	FY 2029 Projected	Change
TOTAL STATE OPERATING FUNDS	10,443	11,561	10.7%	12,217	5.7%	13,284	8.7%	14,369	8.2%
Fringe Benefits	9,912	11,068	11.7%	11,712	5.8%	12,770	9.0%	13,844	8.4%
Health Insurance	5,564	5,891	5.9%	6,180	4.9%	6,644	7.5%	7,152	7.6%
Retiree Health Benefit Trust Fund	250	250	0.0%	250	0.0%	250	0.0%	250	0.0%
Pensions	2,585	3,059	18.3%	3,298	7.8%	3,787	14.8%	4,246	12.1%
Social Security	1,267	1,358	7.2%	1,401	3.2%	1,445	3.1%	1,491	3.2%
Workers' Compensation	552	606	9.8%	643	6.1%	681	5.9%	722	6.0%
Employee Benefits	104	111	6.7%	112	0.9%	114	1.8%	117	2.6%
Dental Insurance	68	74	8.8%	77	4.1%	79	2.6%	81	2.5%
Unemployment Insurance	15	15	0.0%	15	0.0%	15	0.0%	15	0.0%
All Other/Non-State Escrow	(493)	(296)	40.0%	(264)	10.8%	(245)	7.2%	(230)	6.1%
Fixed Costs	531	493	-7.2%	505	2.4%	514	1.8%	525	2.1%
Public Land Taxes/PILOTS	321	324	0.9%	333	2.8%	343	3.0%	353	2.9%
Litigation	210	169	-19.5%	172	1.8%	171	-0.6%	172	0.6%

GSC spending over the Financial Plan period is primarily driven by the increased costs of health care services, with NYSHIP projections correlating with continued growth rates in the hospital, medical and pharmaceutical industries, as well as the changes in the healthcare industry as a result of new technology and medicines, such as GLP-1 drugs, that drive up costs and healthcare utilization. Pension growth in the outyears reflects projected costs associated with conservative pension fund investment returns and the continued growth in the State workforce.



STATE FINANCIAL PLAN MULTI-YEAR PROJECTIONS

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 \$1.74 billion through FY 2025. 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.

Social Security reflects the continued growth in the State workforce and other salary increases. Workers' compensation growth reflects current utilization. Other fringe benefits and fixed costs reflect wage and property tax increases, as well as the forecasted spending trends.

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, Dormitory Authority of the State of New York, and New York State Thruway Authority, 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 2025 Actuals	FY 2026 Projected	Change	FY 2027 Projected	Change	FY 2028 Projected	Change	FY 2029 Projected	Change
General Fund	274	301	9.9%	323	7.3%	329	1.9%	565	71.7%
Other State Support	3,502	1,987	-43.3%	3,419	72.1%	5,177	51.4%	5,541	7.0%
Total State Operating Funds	3,776	2,288	-39.4%	3,742	63.5%	5,506	47.1%	6,106	10.9%

State Operating Funds debt service is projected to be \$2.3 billion in FY 2026, of which \$301 million is paid from the General Fund and \$2.0 billion is paid from other State funds supported by dedicated tax receipts. The General Fund finances debt service payments on General Obligation Bonds and service contract bonds, including expected service contract payments to the Gateway Development Commission 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.

Debt service spending levels are impacted by prepayments. The Financial Plan reflects prepayments that totaled \$2.8 billion in FY 2025 and a new prepayment of \$750 million in FY 2026. As shown in the table below, the net impact of these prepayments and prior year prepayments decreases debt service costs in FY 2026 through FY 2029.

STATE DEBT SERVICE (millions of dollars)						
	FY 2025 Actuals	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected
Base Debt Service	6,191	6,698	7,552	8,006	8,606	8,616
Total Prepayment Adjustment	(2,415)	(4,410)	(3,810)	(2,500)	(2,500)	0
Prior Prepayments	(5,195)	(2,880)	(3,060)	(2,500)	(2,000)	0
FY 2025 Prepayment	2,780	(2,280)	0	0	(500)	0
FY 2026 Prepayment	0	750	(750)	0	0	0
Mid-Year Update Debt Service	3,776	2,288	3,742	5,506	6,106	8,616



STATE FINANCIAL PLAN MULTI-YEAR PROJECTIONS

The FY 2026 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 \$13.6 billion of PAYGO capital resources that were added since FY 2023.

FEDERAL AID

The Federal government influences the economy and budget of New York State through various policies, mainly Federal tax policy, cost sharing for many State run programs, and various grants, as well as direct spending on its own programs such as Medicare and Social Security. The State's income tax system interacts closely with the Federal system and 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, and climate resiliency and clean energy programs. Federal policymakers may place conditions on grants, mandate certain state actions, preempt state laws, alter taxpayer behavior through tax policies, such as placing limits on SALT deductions, 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, including disabled individuals and those living at or near the poverty level. Such programs include Medicaid, SNAP, Temporary Assistance for Needy Families (TANF), Elementary and Secondary Education Act Title I grants, and Individuals with Disabilities Education Act (IDEA) grants. Other Federal resources are directed at infrastructure and public safety.

FEDERAL FUNDS DISBURSEMENTS (millions of dollars)					
	FY 2025 Actuals	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected
DISBURSEMENTS					
Medicaid / Essential Plan	65,051	73,312	63,495	59,476	60,490
Health	4,044	3,561	3,417	3,455	3,507
Social Welfare	5,595	5,670	5,400	5,148	5,148
Education	5,000	4,387	4,387	4,387	4,387
Public Protection	1,450	1,337	1,303	1,301	1,302
Transportation	2,118	2,229	2,912	2,924	2,961
All Other ¹	1,686	1,683	1,693	1,744	1,725
Pandemic Assistance ²	8,511	2,993	93	24	24
Child Care Funds	262	0	0	0	0
Education ARP Funds	3,851	144	0	0	0
ARP HCBS eFMAP	783	0	0	0	0
Education Supplemental Appropriations Act	91	0	0	0	0
FEMA Reimbursement of Eligible Pandemic Expenses	401	0	0	0	0
FEMA Local Pass-Through Funding	2,970	2,492	0	0	0
Home Energy Assistance Program (HEAP)	4	0	0	0	0
Coronavirus Capital Projects Fund	69	69	69	0	0
State Small Business Credit Initiative	40	98	24	24	24
FHWA Surface Transportation Block Grant	40	190	0	0	0
Total Disbursements	93,455	95,172	82,700	78,459	79,544
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.					

Over the past few years, Federal Funds spending has included COVID-19 pandemic response and recovery assistance provided to state and local governments, schools, hospitals, transit systems, businesses, families and individuals. More recently, the Federal government has also passed significant legislation dealing with transportation infrastructure, climate and energy policy, and advanced manufacturing. The State continues to monitor these Federal investments for opportunities to meet its policy goals amid changing Federal government priorities.

- **Medicaid/Health.** Funding shared by the Federal government helps support health care costs for over nine million New Yorkers, including more than two and a half 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, 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.

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 SLFRF program included in the ARP, of which the State utilized the remaining \$3.65 billion program balance in FY 2025. A small number of programs are expected to continue in the current State Fiscal Year, specifically:

- **Education ARP Funds.** The ARP granted additional education funding for Elementary and Secondary School Emergency Relief Fund and Emergency Assistance for Nonpublic Schools programs, as well as funding for homeless education, IDEA, library services and the arts. The State expects to expend nearly \$144 million in FY 2026.
- **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.
- **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 Surface Transportation Block Grant.** This emergency funding was provided under the Coronavirus Response and Relief Supplemental Appropriations Act to address COVID-19 impacts related to Highway Infrastructure Programs and is expected to continue to disburse through FY 2026.

EP

The State established 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 lawfully present immigrants not eligible for Medicaid, CHP, or employer-sponsored coverage. Individuals who meet the EP eligibility standards are enrolled through the New York State of Health (NYSOH) insurance exchange, with the cost of insurance premiums subsidized by the State and Federal governments.

The Exchange – NYSOH – serves as a centralized marketplace to shop for, compare, and enroll in a health plan. Over 1.7 million New Yorkers are currently enrolled in the EP; however, in H.R. 1, a provision was included that disqualifies the lawfully present immigrant population from receiving Federal funding for their EP benefits. When effective, this provision would result in over half of the program’s funding being eliminated. These lawfully present immigrants may otherwise qualify for the Medicaid program, which would generate additional State costs. To alleviate new State costs and maintain coverage for as many individuals as possible, DOH is seeking to terminate its 1332 State Waiver and EP expansion and reactivate its (currently suspended) Basic Health Program (BHP), which is authorized under Section 1331 of the ACA. This transition is subject to CMS approval. If approved, this action would allow enrollees with incomes below 200 percent of the FPL to maintain the same level of health coverage as under the 1332 Waiver. This transition would be anticipated to take effect by July 2026.

ESSENTIAL PLAN (millions of dollars)									
	FY 2025 Actuals	FY 2026 Projected	Change	FY 2027 Projected	Change	FY 2028 Projected	Change	FY 2029 Projected	Change
Disbursements	12,859	14,602	13.6%	3,766	-74.2%	425	-88.7%	425	0.0%
Assistance and Grants	12,349	14,039	13.7%	3,195	-77.2%	0	-100.0%	0	0.0%
State Operations	510	563	10.4%	571	1.4%	425	-25.6%	425	0.0%

Federal EP spending over the Financial Plan period reflects H.R. 1 as executed. Projections do not assume the transition to the BHP under Section 1331 of the ACA that is pending CMS approval. Additional revisions to the Federal EP spending will be reflected in future updates reflecting the status of CMS approval.

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 were earmarked exclusively for eligible expenses under the Section 1331 Waiver, which was limited to reducing premiums and cost sharing, as well as providing additional benefits for eligible EP enrollees. Due to restrictions on eligible expenses, advances had exceeded disbursements, resulting in a fund balance of \$8.8 billion as of March 31, 2025. With approval of the 1332 Waiver, effective April 1, 2024, this accumulated balance was suspended for the life of the Waiver, previously expected through December 31, 2029. Pending CMS approval, these funds will be utilized once the EP has transitioned back to the original BHP.

**FY 2026
YEAR-TO-DATE
OPERATING
RESULTS**



FY 2026 YEAR-TO-DATE OPERATING RESULTS

Operating results for the first six months of FY 2026 (April 2025 through September 2025) are compared to: (1) the projections set forth in the FY 2026 Enacted Budget Financial Plan ("initial estimates") and (2) prior fiscal year results for the same period (April 2024 through September 2024).

Summary of General Fund Operating Results

The General Fund ended September 2025 with a positive variance driven in large part to routine timing related spending variances, FEMA reimbursement of previously incurred COVID-19 costs, and higher receipts inclusive of \$525 million in PTET collections, which are Financial Plan neutral at year end via the reserve set aside to fund credits and refunds in subsequent years. DOB has revised the Financial Plan projections for receipts and spending across several program and functional areas considering the operating results through the first half of the FY 2026.

GENERAL FUND OPERATING RESULTS				
FY 2026 April to September				
(millions of dollars)				
	Initial		Variance Above/ (Below)	
	Estimate	Actuals	Initial Estimate	
			\$	%
OPENING BALANCE	56,916	56,916	0	0.0%
Total Receipts	58,767	60,953	2,186	3.7%
Taxes:	55,381	56,463	1,082	2.0%
Personal Income Tax ¹	32,428	33,375	947	2.9%
Consumption / Use Taxes ¹	9,968	10,292	324	3.3%
Business Taxes	5,155	4,392	(763)	-14.8%
Pass Through Entity Tax	6,491	7,016	525	8.1%
Other Taxes ¹	1,339	1,388	49	3.7%
Miscellaneous and Federal Receipts	2,111	2,369	258	12.2%
Transfers From Other Funds	1,275	2,121	846	66.4%
Total Spending	62,154	60,231	(1,923)	-3.1%
Assistance and Grants	37,918	37,367	(551)	-1.5%
Agency Operations (including GSCs)	11,483	11,446	(37)	-0.3%
Transfers to Other Funds	12,753	11,418	(1,335)	-10.5%
Debt Service Transfer	47	54	7	14.9%
Capital Projects Transfer	4,235	3,136	(1,099)	-26.0%
SUNY Operations Transfer	1,369	1,329	(40)	-2.9%
All Other Transfers	7,102	6,899	(203)	-2.9%
Change in Operations	(3,387)	722	4,109	121.3%
CLOSING BALANCE	53,529	57,638	4,109	7.7%

¹ Includes transfers from other funds after debt service.



FY 2026 YEAR-TO-DATE OPERATING RESULTS

Receipts, including transfers from other funds and excluding PTET receipts, exceeded the initial estimate by \$1.7 billion (3.2 percent). Higher PIT collections were driven by stronger than anticipated withholding, current estimated payments and assessments, partially offset by lower business tax collections, primarily gross CFT and Insurance tax receipts.

PTET collections exceeded the initial estimate driven by higher than projected estimated payments, slightly offset by increased State-City distribution offsets.

Higher miscellaneous receipts are comprised of greater than projected earnings from investment income and refunds and reimbursements. Transfers from Other Funds include FEMA reimbursement of previously incurred COVID-19 costs.

Spending, including transfers to other funds, was \$1.9 billion (3.1 percent) below the initial estimate, primarily due to routine timing-related delays across all categories. The largest assistance and grants variances were observed in the following areas:

- Children and Family Services (\$655 million lower) reflects lower than projected State spending for Day Care and Foster Care Block grants, as Federal spending is prioritized.
- School Aid (\$606 million lower) driven by lower than anticipated spending for General Aid (\$491 million), Excess Cost Aid (\$83 million), and categorical programs (\$28 million).
- Temporary and Disability Assistance (\$425 million lower) reflecting the timing of payments for Asylum Seeker Assistance to the City of New York, the ERAP and the Empire State Supportive Housing Initiative (ESSHI).
- Medicaid (\$444 million higher) due to pending General Fund reconciliation of MCO assessment revenues in the HSF, delays in Federal approval of Indigent Care payments that offset general fund expenses, and the timing of Global Hospital Budget Initiative payments.
- All Other Education (\$374 million higher) driven by the timing of preschool and summer special education claims and payments.
- Mental Hygiene (\$256 million higher) mainly driven by the OMH Adult Residential and Non-Residential programs.

Agency operations spending, including fringe benefits, varied marginally in aggregate. Transfers to Other Funds were lower than projected due mainly to slower spending for capital transportation projects.



FY 2026 YEAR-TO-DATE OPERATING RESULTS

Summary of All Governmental Funds Operating Results

ALL GOVERNMENTAL FUNDS COMPARED TO PLAN				
FY 2026 April to September				
(millions of dollars)				
	Initial Estimate	Actuals	Variance Above/ (Below) Initial Estimate	
			\$	%
OPENING BALANCE	73,696	73,696	0	0.0%
ALL FUNDS RECEIPTS:	124,265	127,546	3,281	2.6%
Total Taxes	59,169	59,871	702	1.2%
Personal Income Tax	32,757	33,514	757	2.3%
Consumption / Use Tax	11,604	11,857	253	2.2%
Business Taxes	6,854	5,976	(878)	-12.8%
Pass Through Entity Tax	6,491	7,016	525	8.1%
Other Taxes	1,463	1,508	45	3.1%
Miscellaneous Receipts	17,348	17,225	(123)	-0.7%
Federal Receipts	47,748	50,450	2,702	5.7%
Bond & Note Proceeds	-	-	-	0.0%
ALL FUNDS DISBURSEMENTS:	120,981	119,904	(1,077)	-0.9%
STATE OPERATING FUNDS	67,035	65,816	(1,219)	-1.8%
Assistance and Grants	49,428	48,295	(1,133)	-2.3%
School Aid	16,637	16,031	(606)	-3.6%
DOH Medicaid	18,707	18,478	(229)	-1.2%
Higher Education	1,412	1,415	3	0.2%
Transportation	2,614	2,611	(3)	-0.1%
Social Services	2,664	1,585	(1,079)	-40.5%
Mental Hygiene	3,244	3,525	281	8.7%
All Other	4,150	4,650	500	12.0%
Agency Operations	17,096	17,232	136	0.8%
State Operations	12,680	12,725	45	0.4%
Executive Agencies	6,935	6,895	(40)	-0.6%
University Systems	4,055	4,186	131	3.2%
Elected Officials	1,690	1,644	(46)	-2.7%
Fringe Benefits/Fixed Costs	4,416	4,507	91	2.1%
Pension Contribution	519	521	2	0.4%
Health Insurance	2,883	2,866	(17)	-0.6%
Other Fringe Benefits/Fixed Costs	1,014	1,120	106	10.5%
Debt Service	511	289	(222)	-43.4%
CAPITAL PROJECTS (State and Federal Funds)	9,743	8,195	(1,548)	-15.9%
FEDERAL OPERATING AID	44,203	45,893	1,690	3.8%
NET OTHER FINANCING SOURCES	(6,249)	(6,123)	126	2.0%
CHANGE IN OPERATIONS	(2,965)	1,519	4,484	151.2%
CLOSING BALANCE	70,731	75,215	4,484	6.3%



FY 2026 YEAR-TO-DATE OPERATING RESULTS

Higher All Funds receipts were driven by Federal receipts and tax collections, partly offset by lower than planned miscellaneous receipts. The timing of Federal operating aid spending that is principally reimbursement-based drives Federal receipts variances and the tax variance is consistent with the General Fund variances described above. Lower than projected miscellaneous receipts were comprised of the timing of MCO collections into the HSF, partially offset by higher investment income and refunds and reimbursements.

All Funds disbursements were below the initial estimate mainly due to timing-related spending delays for assistance and grants, consistent with the variances described in the General Fund section above, as well delays in transportation and environmental construction projects. Higher Federal operating aid spending occurred in the following areas:

- Medicaid (including administration) (\$991 million lower) due to timing of claims disbursements that were processed to align with the disbursement of State claims, as well as earlier timing of Mainstream and MLTC withhold payments, and increased offsets for CHP claims resulting from higher than anticipated utilization.
- Homeland Security and Emergency Services (\$751 million higher) for FEMA funding that flows through the Financial Plan to reimburse local entities for COVID-19 expenses.
- Children and Family Services (\$519 million higher) for prioritizing the use of Federal funds for Child Care, Title XX Equity grants and Child Welfare programs.
- Public Health (\$415 million higher) related to the timing of Federal CHP payments and credits.
- The EP (\$353 million higher) due to program expansion and increased utilization.
- Temporary and Disability Assistance (\$348 million higher) related to Child Care, the Flexible Fund for Family Services and Public Assistance Benefit Payments.
- School Aid (\$385 million lower) due primarily to lower-than-expected spending on COVID-19 related grants and Elementary and Secondary Education Title Act grants.



FY 2026 YEAR-TO-DATE OPERATING RESULTS

All Governmental Funds Results Compared to Prior Year

ALL GOVERNMENTAL FUNDS - RESULTS COMPARED TO PRIOR YEAR				
FY 2026 April to September				
(millions of dollars)				
	Actuals		Increase/(Decrease)	
	FY 2025	FY 2026	\$	%
OPENING BALANCE	65,913	73,696	7,783	11.8%
ALL FUNDS RECEIPTS:	120,616	127,546	6,930	5.7%
Total Taxes	54,625	59,871	5,246	9.6%
Personal Income Tax	28,927	33,514	4,587	15.9%
Pass Through Entity Tax	6,395	7,016	621	9.7%
All Other Taxes	19,303	19,341	38	0.2%
Miscellaneous Receipts	17,004	17,225	221	1.3%
Federal Receipts	48,987	50,450	1,463	3.0%
ALL FUNDS DISBURSEMENTS:	112,427	119,904	7,477	6.7%
STATE OPERATING FUNDS	60,541	65,816	5,275	8.7%
Assistance and Grants	44,321	48,295	3,974	9.0%
School Aid	15,381	16,031	650	4.2%
DOH Medicaid	17,715	18,478	763	4.3%
All Other	11,225	13,786	2,561	22.8%
Agency Operations	15,896	17,232	1,336	8.4%
State Operations	11,793	12,725	932	7.9%
Executive Agencies	6,366	6,895	529	8.3%
University Systems	3,910	4,186	276	7.1%
Elected Officials	1,517	1,644	127	8.4%
Fringe Benefits/Fixed Costs	4,103	4,507	404	9.8%
Pension Contribution	475	521	46	9.7%
Health Insurance	2,720	2,866	146	5.4%
Other Fringe Benefits/Fixed Costs	908	1,120	212	23.3%
Debt Service	324	289	(35)	-10.8%
CAPITAL PROJECTS (State and Federal Funds)	7,103	8,195	1,092	15.4%
FEDERAL OPERATING AID	44,783	45,893	1,110	2.5%
NET OTHER FINANCING SOURCES	(71)	(6,123)	(6,052)	-8523.9%
CHANGE IN OPERATIONS	8,118	1,519	(6,599)	-81.3%
CLOSING BALANCE	74,031	75,215	1,184	1.6%

Compared to FY 2025 results through September, receipts and disbursements were higher in FY 2026 by \$7.0 billion and \$7.5 billion, respectively.

Excluding PTET collections, tax receipts grew by \$4.6 billion (9.6 percent) reflective of anticipated growth across all tax categories, including substantial growth in PIT receipts experienced in the April 2025 settlement. Growth in Federal receipts typically mirrors the timing of Federal grant spending.



FY 2026 YEAR-TO-DATE OPERATING RESULTS

State Operating Funds spending through September increased 8.7 percent compared to the prior year and is consistent with the estimated annual growth. This spending growth reflects planned funding increases for nearly all areas, particularly for Mental Hygiene, Medicaid, School Aid (inclusive of increased General Aid spending), and Higher Education. Medicaid growth is largely attributable to increased Managed Care claims and non-recurring credits for HCBS. Other notable growth includes planned increases in support for CUNY Senior Colleges, and Tuition Assistance Program awards.

Executive agency operations spending growth is also in line with expectations and largely driven by staffing shortages at prisons throughout the State due to the correctional officer strike, resulting in assignment of National Guard members to correctional facilities and the temporary enhanced overtime rate for correctional staff. In addition, retroactive salary payments to State Police for Fiscal Years 2024 and 2025 were made in July 2025.

University systems' operations growth is largely due to salary increases pursuant to existing labor contracts, continued hiring, and expanded spending on campus and hospital operations. Elected Officials spending growth is primarily attributable to the Judiciary.

Increased hiring, which includes the additional 3,000 DMNA members to address prison staffing shortages and overtime use drives the growth in employer payroll tax and other salary sensitive fringe benefits.

Spending for capital projects increased by \$1.1 billion through September largely driven by increased support for social welfare and health projects.

Increased Federal operating spending is largely due to enrollment growth in the EP associated with the 1332 Waiver, increased managed care other long-term care spending, and pharmacy benefits. In addition, FEMA reimbursements for costs incurred for COVID-19 pandemic response and recovery efforts passed through to local entities and spending for COVID-19 related education and Elementary and Secondary Education Title Act grants are declining from prior year levels.

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 CRF 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 CRF. 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, Medicare Payroll Tax and health insurance, workers' compensation and UI, and payments 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 taxes/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 pursuant to law:

Community Projects Fund was created 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 2026 Enacted Budget includes no new appropriations.

Contingency Reserve Fund was created 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 more than \$25 million and such payments are not previously appropriated, emergency payments relating to natural or physical disasters, or to make payments for the enhancement of the State's economy.

Rainy Day Reserves was created 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.

Tax Stabilization Reserve was 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.

From time to time, DOB will informally designate undesignated fund balances in the General Fund for specific purposes. These amounts are typically identified with the phrase "reserved for" and are subject to revisions and adjustments at any time. Current discretionary designations include the following.

Debt Management reserve to support 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.

Economic Uncertainties reserve is included in the State's Principal Reserves total and is a supplemental reserve to the statutory Rainy Day Reserves.

Extraordinary Monetary Settlements represents the remaining balance of Extraordinary Monetary Settlements previously accumulated and expected to support future planned uses.

Future Operational Needs is set aside of funds available for retroactive salary costs related to future labor agreements, as well as unanticipated or critical operational needs.

Timing of PTET/PIT Credits reserved for the purpose of offsetting the difference between PTET collections and related PIT credits annually due to the timing of the flow of funds in the PTET program.

Timing of Resource Management represents the accumulation of prior year resources that are routinely carried forward to offset the timing of payments and projected outyear budget gaps.

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 2025, the State identified \$13.6 billion in extraordinary settlements that have been dedicated for specific purposes. Effective FY 2026, DOB no longer separately tracks settlement payments. However, individual settlement receipts above \$100 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)					
	2015 - 2025 Actuals	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	Total
Opening Settlement Balance in General Fund	0	732	392	25	0
Receipt of Extraordinary Monetary Settlements	13,645	0	0	0	13,645
Use/Transfer of Funds	12,913	340	367	25	13,645
Capital Purposes:	7,358	340	270	22	7,990
Dedicated Infrastructure Investment Fund (DIIF)	5,855	215	220	20	6,310
Environmental Protection Fund	120	0	0	0	120
Mass Transit	81	4	0	0	85
Healthcare	218	1	4	2	225
Clean Water Grants	84	120	46	0	250
Javits Center Expansion	1,000	0	0	0	1,000
Other Purposes:	3,131	0	97	3	3,231
Audit Disallowance - Federal Settlement	850	0	0	0	850
CSX Litigation Payment	76	0	0	0	76
Financial Plan - General Fund Operating Purposes	1,807	0	97	3	1,907
Mass Transit Operating	10	0	0	0	10
MTA Operating Aid	194	0	0	0	194
Department of Law - Litigation Services Operations	189	0	0	0	189
OASAS Chemical Dependence Program	5	0	0	0	5
Reservation of Funds:	2,424	0	0	0	2,424
Rainy Day Reserves	488	0	0	0	488
Reserve for Economic Uncertainties	1,781	0	0	0	1,781
Reserve for Retroactive Labor Agreements	155	0	0	0	155
Closing Settlement Balance in General Fund	732	392	25	0	0

Note 9 – Gaming Receipts

GAMING RECEIPTS (millions of dollars)					
	FY 2025 Actuals	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected
TOTAL RECEIPTS	5,009	5,362	5,160	5,197	5,230
Education	4,861	4,917	4,882	4,919	4,952
Traditional Lottery	2,523	2,482	2,418	2,418	2,418
VLT Gaming	1,080	1,094	1,092	1,094	1,094
Mobile Sports Wagering	1,119	1,197	1,227	1,264	1,302
Commercial Gaming (School Aid)	133	134	134	134	134
Interactive Fantasy Sports	6	10	11	9	4
All Other	148	445	278	278	278
Tribal State Compact	104	400	227	227	227
Commercial Gaming (Local)	33	34	34	34	34
Mobile Sports Wagering (Youth Sports)	5	5	5	5	5
Mobile Sports Wagering (Problem Gambling)	6	6	12	12	12

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

FY 2026 education gaming receipts are estimated to increase from FY 2025 results, primarily due to expected growth in mobile sports wagering receipts. This is partially offset by an estimated decrease in traditional lottery receipts largely driven by an estimated decline in the lapsed prize surplus amount available. Education gaming receipts are projected to decline slightly in FY 2027 due to projected mobile sports wagering growth being more than offset by a projected decline in the lottery administrative surplus amount available. Education gaming receipts are projected to increase in the subsequent outyears primarily due to the expectation of continued growth in mobile sports wagering.

FY 2026 all other gaming receipts are estimated to increase significantly compared to FY 2025 results, largely due to the expected receipt of all outstanding delinquent slot share payments owed by the Saint Regis Mohawk Tribe, retroactive to March 2020, as well as the estimated receipt of Seneca slot share payments which are currently in escrow as a new Compact is being negotiated. The projected decrease in FY 2027 reflects the aforementioned expected receipt of delinquent Mohawk payments in FY 2026, as well as the Seneca slot share payments that are in escrow, while the subsequent outyears are projected to remain flat.



FINANCIAL PLAN ACCOMPANYING NOTES

Note 10 – FY 2025 Special Revenue Fund Balance Transfer

Section 16 of Part XX of Chapter 56 of the Laws of 2024 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 \$15.4 million from State Special Revenue Funds to the General Fund.

FY 2025 SPECIAL REVENUE FUND BALANCE TRANSFERS TO THE GENERAL FUND PURSUANT TO SECTION 16 of PART XX OF CHAPTER 56 OF THE LAWS OF 2024 (in dollars)		
	<u>Sending Fund</u>	<u>Transfer Amount</u>
339.21933	Transportation Surplus Property Account	8,505,000.00
339.22021	Regulation of Manufactured Housing Account	5,026,374.72
339.22015	Crimes Against Revenue Program Account	559,300.29
339.21976	Motorcycle Safety Fund	302,188.61
073.20853	Dedicated Mass Transportation Non MTA	300,000.00
339.22122	Local Wireless Public Safety Answering Point Account	139,257.29
339.22112	OTDA Income Account	138,340.24
339.22126	State Justice Institute Grants	84,257.31
339.22132	New York Alert	66,705.49
339.22083	TADA - Electronic Benefit Issuance Account	53,805.35
339.22115	OPWDD-Joint Clinic Operating Account	43,508.40
339.22104	CHCCDP Transfer Account	42,538.33
339.22074	Financial Management System Account	36,465.66
339.22027	Special Conservation Activities Account	31,936.75
339.22175	HESC- Volunteer Recruitment Service Scholarships Account	16,519.37
339.22193	Sales Tax Re-registration Fee Account	15,658.64
339.22191	Education Assessment Account	7,387.06
339.22079	DOT - Accident Damage Recovery Account	3,190.38
339.22033	Alcoholic Beverage Control Account	1,785.86
339.22250	Emergency Election Outreach	1,559.36
339.22180	CONNECTIONS Account	897.96
339.21984	OCFS-Administrative Reimbursement	757.81
339.21906	Department of Motor Vehicles Seized Assets Account	463.28
339.22127	Family Court Coordination Project	421.06
339.21940	OTDA Training Management and Evaluation Account	125.41
339.21938	OTDA Multi Agency Training	73.18
339.21939	OTDA State Match Training Account	59.75
339.21975	ODD Earned Revenue Account	34.96
339.22179	Medicaid Research Projects Account	22.76
339.21963	Minority and Women's Business Development Account	20.86
339.22058	TADA - Client Notices System Account	7.43
339.21935	Watershed Partnership Account	4.81
339.22071	State Student Financial Aid Audit Account	1.50
339.22114	TADA - Disability Determinations Account	0.77
339.22069	Statistical Survey Account	0.04
		<u>15,378,670.69</u>

GLOSSARY OF ACRONYMS



GLOSSARY OF ACRONYMS

ACA	Affordable Care Act
AG	Attorney General
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
BHP	Basic Health Program
BIL	Bipartisan Infrastructure Law
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
CBO	Congressional Budget Office
CBDTF	Central Business District Tolling Program
CCDF	Child Care Development Funds
CDPAP	Consumer Directed Personal Assistance Program
CEP	Community Eligibility Provision
CES	Current Employment Statistics
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
CO	Correctional Officer
COVID-19	Coronavirus Disease 2019
CPI	Consumer Price Index
CRF	Common Retirement Fund
CRFB	Committee for a Responsible Federal Budget
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
DACA	Deferred Action for Childhood Arrivals
DCJS	Division of Criminal Justice Services
DCS	Department of Civil Service
DEC	Department of Environmental Conservation
DFS	Department of Financial Services
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
DOB	Division of the Budget
DOCCS	Department of Corrections and Community Supervision
DOH	Department of Health
DOL	Department of Labor
DOT	Department of Transportation
DPT	Directed Payment Template
DS	Debt Service
eFMAP	Enhanced Federal Medical Assistance Percentage
EI	Early Intervention



GLOSSARY OF ACRONYMS

EMS	Emergency Medical Services
EP	Essential Plan
EPIC	Elderly Pharmaceutical Insurance Coverage
ERAP	Emergency Rental Assistance Program
ERS	Employees' Retirement System
ESSHI	Empire State Supportive Housing Initiative
FACT	Forensic Assertive Community Treatment
FAS	Final Average Salary
FEMA	Federal Emergency Management Agency
FFCRA	Families First Coronavirus Response Act
FFFS	Flexible Fund for Family Services
FFS	Fee-for-Services
FFY	Federal Fiscal Year (October 1 Through September 30)
FHWA	Federal Highway Administration
FI	Fiscal Intermediary
FMAP	Federal Medical Assistance Percentage
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
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
HESC	Higher Education Services Corporation
HMO	Health Maintenance Organization
HRSN	Health Related Social Needs
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
IPO	Initial Public Offering
IRA	Inflation Reduction Act
IRMAA	Income-Related Monthly Adjustment Amount
ISST	Intensive and Sustained Engagement Teams
IT	Information Technology
ITS	Information Technology Services
JSOC	Joint Security Operations Center
LDSS	Local Departments of Social Services
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
MIF	Medical Indemnity Fund
MLTC	Managed Long-Term Care



GLOSSARY OF ACRONYMS

MMC	Medicaid Managed Care
MRT II	Medicaid Redesign Team II
MSA	Master Settlement Agreement
MTA	Metropolitan Transportation Authority
NIPAs	National Income and Product Accounts
NPS	Non-Personal Service
NUMC	Nassau Health Care Corp
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
NYSTPBA	Police Benevolent Association of the New York State Troopers
OASAS	Office of Addiction Services and Supports
OCFS	Office of Children and Family 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
OSA	Other State Agency
OSC	Office of the State Comptroller
OTDA	Office of Temporary and Disability Assistance
OVS	Office of Victim Services
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
PIIE	Peterson Institute for International Economics
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
SALT	State and Local Tax
SCNs	Social Care Networks
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
SOS	Safe Options Support
SSI	Supplemental Security Income
STAR	School Tax Relief
STIP	Short-Term Investment Pool



GLOSSARY OF ACRONYMS

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
TAP	Tuition Assistance Program
TBIs	Traumatic Brain Injuries
TBTA	Triborough Bridge and Tunnel Authority
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)
UI	Unemployment Insurance
UUP	United University Professions
VDC	Voluntary Defined Contribution
VLTs	Video Lottery Terminals
VPPP	Value Pricing Pilot Program

FINANCIAL PLAN TABLES

General Fund – Total Budget

Financial Plan Projections FY 2026 through FY 2029.....	T-1
Financial Plan, Annual Change from FY 2025 to FY 2026.....	T-2
FY 2026.....	T-3
FY 2027.....	T-4
FY 2028.....	T-5
FY 2029.....	T-6

General Fund – Revenue Detail (Excluding Transfers)

Financial Plan Projections FY 2026 through FY 2029.....	T-7
Financial Plan, Annual Change from FY 2025 to FY 2026.....	T-8

State Operating Funds Budget

FY 2025.....	T-9
FY 2026.....	T-10
FY 2027.....	T-11
FY 2028.....	T-12
FY 2029.....	T-13
Annual Change from FY 2025 to FY 2026.....	T-14

All Governmental Funds – Total Budget

FY 2025.....	T-15
FY 2026.....	T-16
FY 2027.....	T-17
FY 2028.....	T-18
FY 2029.....	T-19
Annual Change from FY 2025 to FY 2026.....	T-20

All Governmental Funds – Revenue Detail

FY 2025.....	T-21
FY 2026.....	T-22
FY 2027.....	T-23
FY 2028.....	T-24
FY 2029.....	T-25
Annual Change from FY 2025 to FY 2026.....	T-26

Special Revenue Funds

FY 2025.....	T-27
FY 2026.....	T-28
FY 2027.....	T-29
FY 2028.....	T-30
FY 2029.....	T-31
Annual Change from FY 2025 to FY 2026.....	T-32
Receipts Detail, FY 2026 through FY 2029.....	T-33
Receipts Detail, Annual Change from FY 2025 to FY 2026	T-34

Capital Budget

FY 2025.....	T-35
FY 2026.....	T-36
FY 2027.....	T-37
FY 2028.....	T-38
FY 2029.....	T-39
Annual Change from FY 2025 to FY 2026.....	T-40
Receipts Detail, FY 2026 through FY 2029.....	T-41
Receipts Detail, Annual Change from FY 2025 to FY 2026	T-41
Off Budget Capital Spending, FY 2025 through FY 2029.....	T-42

Debt Service Funds – Revenue Detail

Projections FY 2026 through FY 2029.....	T-43
Annual Change from FY 2025 to FY 2026.....	T-43

State Funds – Total Budget

FY 2025.....	T-44
FY 2026.....	T-45
FY 2027.....	T-46
FY 2028.....	T-47
FY 2029.....	T-48
Annual Change from FY 2025 to FY 2026.....	T-49

Cash Flow – FY 2025 Actuals

General Fund.....	T-50
State Operating Funds.....	T-51
All Governmental Funds.....	T-52
Special Revenue Funds - Total.....	T-53
Special Revenue Funds - State	T-54
Special Revenue Funds - Federal.....	T-55
Debt Service Funds	T-56
Capital Projects Funds - Total.....	T-57
Capital Projects Funds - State	T-58
Capital Projects Funds - Federal	T-59
State Funds	T-60

Cash Flow – FY 2026 Monthly Projections

General Fund	T-61
State Operating Funds	T-62
All Governmental Funds.....	T-63
Special Revenue Funds - Total.....	T-64
Special Revenue Funds - State	T-65
Special Revenue Funds - Federal.....	T-66
Debt Service Funds	T-67
Capital Projects Funds - Total.....	T-68
Capital Projects Funds - State.....	T-69
Capital Projects Funds - Federal.....	T-70
State Funds.....	T-71

Health Care Reform Act Resources Fund

Projections FY 2026 (Change from Enacted).....	T-72
Projections FY 2026 through FY 2029	T-73
Annual Change from FY 2025 to FY 2026.....	T-73
FY 2025 Monthly Cash Actuals.....	T-74
FY 2026 Monthly Cash Flow Projections	T-74

Proprietary and Fiduciary Funds (FY 2025 through FY 2029)	T-75

Workforce Summary Report (FY 2024 through FY 2026)

General Fund	T-76
State Operating Funds.....	T-78
State Funds	T-80
All Funds	T-82
Special Revenue Fund - Other	T-84
Special Revenue Fund - Federal.....	T-86
Capital Projects Fund - Other.....	T-87
Capital Projects Fund - Federal.....	T-88
Enterprise Fund	T-89
Internal Service Fund	T-90
Pension Trust Fund.....	T-91
Private Purpose Trust Fund.....	T-92

Spending Detail by Agency (FY 2025 through FY 2029)

General Fund – Total (Agency Detail Excluding Transfers).....	T-93
General Fund – Total	T-100
General Fund – Assistance and Grants	T-102
General Fund – State Operations.....	T-104
General Fund – Personal Service.....	T-106
General Fund – Non-Personal Service.....	T-108
General Fund – General State Charges.....	T-110
State Operating Funds – Total (Agency Detail)	T-111
State Operating Funds – Total	T-119
State Operating Funds – Assistance and Grants	T-121
State Operating Funds – State Operations.....	T-123
State Operating Funds – Personal Service.....	T-125
State Operating Funds – Non-Personal Service.....	T-127
State Operating Funds – General State Charges.....	T-129
Capital Projects Funds – Total.....	T-131
All Governmental Funds – Total (Agency Detail).....	T-133
All Governmental Funds – Total.....	T-142
All Governmental Funds – Assistance and Grants.....	T-145
All Governmental Funds – State Operations.....	T-147
All Governmental Funds – Personal Service	T-149
All Governmental Funds – Non-Personal Service.....	T-151
All Governmental Funds – General State Charges.....	T-153
All Governmental Funds – Capital Projects	T-155
State Funds – Total.....	T-157



State Funds – Assistance and Grants.....	T-160
State Funds – State Operations	T-162
State Funds – Personal Service	T-164
State Funds – Non-Personal Service.....	T-166
State Funds – General State Charges.....	T-168
State Funds – Capital Projects	T-170
Special Revenue State Funds – Assistance and Grants.....	T-172
Special Revenue State Funds – Personal Service	T-173
Special Revenue State Funds – Non-Personal Service.....	T-175
Special Revenue State Funds – General State Charges.....	T-177
Special Revenue Federal Funds – Assistance and Grants.....	T-179
Special Revenue Federal Funds – Personal Service	T-180
Special Revenue Federal Funds – Non-Personal Service	T-182
Special Revenue Federal Funds – General State Charges	T-184
General Fund Transfers (FY 2025 through FY 2029)	
General Fund Transfers from Other Funds	T-186
General Fund Transfers to Other Funds	T-188
FY 2026 Cash Basis Combining Statement	
General Fund.....	T-189
Special Revenue Funds.....	T-190
Special Revenue Other Funds Detail by Account	T-193
Miscellaneous Special Revenue Fund (339) Detail by Account.....	T-198
Capital Projects Funds.....	T-204
Debt Service Funds	T-206
Internal Services.....	T-207
Enterprise	T-208
Debt Tables	T-209

CASH FINANCIAL PLAN
GENERAL FUND
(millions of dollars)

	<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>
Receipts:				
Taxes:				
Personal Income Tax	30,924	32,500	33,677	35,099
Consumption/Use Taxes	10,315	10,592	10,873	11,141
Business Taxes	17,848	17,552	16,949	17,172
Other Taxes	1,460	1,525	1,591	1,658
Miscellaneous Receipts	4,214	3,112	2,287	2,167
Federal Receipts	0	0	0	0
Transfers from Other Funds:				
PIT in Excess of Revenue Bond Debt Service	30,471	31,416	31,044	32,039
PTET in Excess of Revenue Bond Debt Service	8,627	8,706	8,822	8,990
ECEP in Excess of Revenue Bond Debt Service	8	9	10	10
Sales Tax in Excess of LGAC Bond Debt Service	0	0	0	0
Sales Tax in Excess of Revenue Bond Debt Service	9,667	9,084	9,081	9,345
Real Estate Taxes in Excess of CW/CA Debt Service	990	1,094	1,219	1,296
All Other	3,130	2,361	2,086	2,221
Total Receipts	117,654	117,951	117,639	121,138
Disbursements:				
Assistance and Grants	83,290	89,303	94,674	99,304
State Operations:				
Personal Service	12,292	12,758	13,293	12,835
Non-Personal Service	3,876	3,910	4,014	3,927
General State Charges	10,204	10,815	11,841	12,885
Transfers to Other Funds:				
Debt Service	301	323	329	565
Capital Projects	5,342	4,013	4,070	4,350
SUNY Operations	1,847	1,815	1,777	1,777
Other Purposes	9,330	1,783	1,664	1,704
Total Disbursements	126,482	124,720	131,662	137,347
Use (Reservation) of Fund Balance:				
Debt Management	860	0	0	0
Economic Uncertainties	8,000	1,000	862	0
Extraordinary Monetary Settlements	340	367	25	0
Future Operational Needs	600	0	0	0
Rainy Day Reserve	(1,000)	(1,000)	(862)	0
Timing of PTET/PIT Credits	(152)	(154)	(248)	(339)
Timing of Resource Management	180	2,402	4,213	3,953
Total Use (Reservation) of Fund Balance	8,828	2,615	3,990	3,614
Excess (Deficiency) of Receipts and Use (Reservation) of Fund Balance Over Disbursements	0	(4,154)	(10,033)	(12,595)

CASH FINANCIAL PLAN
GENERAL FUND
(millions of dollars)

	FY 2025 Actuals	FY 2026 Projected	Annual \$ Change	Annual % Change
Opening Fund Balance	46,331	56,916	10,585	22.8%
Receipts:				
Taxes:				
Personal Income Tax	29,152	30,924	1,772	6.1%
Consumption/Use Taxes	10,057	10,315	258	2.6%
Business Taxes	19,059	17,848	(1,211)	-6.4%
Other Taxes	1,322	1,460	138	10.4%
Miscellaneous Receipts	5,168	4,214	(954)	-18.5%
Federal Receipts	3,650	0	(3,650)	-100.0%
Transfers from Other Funds:				
PIT in Excess of Revenue Bond Debt Service	28,078	30,471	2,393	8.5%
PTET in Excess of Revenue Bond Debt Service	8,890	8,627	(263)	-3.0%
ECEP in Excess of Revenue Bond Debt Service	7	8	1	12.5%
Sales Tax in Excess of LGAC Bond Debt Service	0	0	0	0.0%
Sales Tax in Excess of Revenue Bond Debt Service	8,636	9,667	1,031	11.9%
Real Estate Taxes in Excess of CW/CA Debt Service	969	990	21	2.2%
All Other	4,273	3,130	(1,143)	-26.7%
Total Receipts	119,261	117,654	(1,607)	-1.3%
Disbursements:				
Assistance and Grants	74,833	83,290	8,457	11.3%
State Operations:				
Personal Service	10,784	12,292	1,508	14.0%
Non-Personal Service	2,932	3,876	944	32.2%
General State Charges	9,297	10,204	907	9.8%
Transfers to Other Funds:				
Debt Service	274	301	27	9.9%
Capital Projects	6,925	5,342	(1,583)	-22.9%
SUNY Operations	1,660	1,847	187	11.3%
Other Purposes	1,971	9,330	7,359	373.4%
Total Disbursements	108,676	126,482	17,806	16.4%
Excess (Deficiency) of Receipts Over Disbursements	10,585	(8,828)	(19,413)	-183.4%
Closing Fund Balance	56,916	48,088	(8,828)	-15.5%
Statutory Reserves				
Community Projects	25	25	0	
Contingency Reserve	21	21	0	
Rainy Day Reserve	7,138	8,138	1,000	
Tax Stabilization Reserve	1,618	1,618	0	
Reserved For				
Debt Management	1,860	1,000	(860)	
Economic Uncertainties	12,847	4,847	(8,000)	
Extraordinary Monetary Settlements	732	392	(340)	
Future Operational Needs	3,099	2,499	(600)	
Timing of PTET/PIT Credits	18,218	18,370	152	
Timing of Resource Management	11,358	11,178	(180)	

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

	FY 2026 First Quarter	Change	FY 2026 Mid-Year
Receipts:			
Taxes:			
Personal Income Tax	29,370	1,554	30,924
Consumption/Use Taxes	10,316	(1)	10,315
Business Taxes	17,848	0	17,848
Other Taxes	1,460	0	1,460
Miscellaneous Receipts	4,011	203	4,214
Federal Receipts	0	0	0
Transfers from Other Funds:			
PIT in Excess of Revenue Bond Debt Service	29,723	748	30,471
PTET in Excess of Revenue Bond Debt Service	7,692	935	8,627
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	9,646	21	9,667
Real Estate Taxes in Excess of CW/CA Debt Service	990	0	990
All Other	2,451	679	3,130
Total Receipts	113,515	4,139	117,654
Disbursements:			
Assistance and Grants	84,011	(721)	83,290
State Operations:			
Personal Service	12,087	205	12,292
Non-Personal Service	3,750	126	3,876
General State Charges	9,779	425	10,204
Transfers to Other Funds:			
Debt Service	290	11	301
Capital Projects	4,607	735	5,342
SUNY Operations	1,870	(23)	1,847
Other Purposes	9,118	212	9,330
Total Disbursements	125,512	970	126,482
Use (Reservation) of Fund Balance:			
Debt Management	860	0	860
Economic Uncertainties	8,500	(500)	8,000
Extraordinary Monetary Settlements	340	0	340
Future Operational Needs	600	0	600
Rainy Day Reserve	(1,000)	0	(1,000)
Timing of PTET/PIT Credits	2,048	(2,200)	(152)
Timing of Resource Management	649	(469)	180
Total Use (Reservation) of Fund Balance	11,997	(3,169)	8,828
Excess (Deficiency) of Receipts and Use (Reservation) of Fund Balance Over Disbursements	0	0	0

CASH FINANCIAL PLAN
GENERAL FUND
(millions of dollars)

	FY 2027 First Quarter	Change	FY 2027 Mid-Year
Receipts:			
Taxes:			
Personal Income Tax	30,747	1,753	32,500
Consumption/Use Taxes	10,593	(1)	10,592
Business Taxes	17,061	491	17,552
Other Taxes	1,524	1	1,525
Miscellaneous Receipts	2,892	220	3,112
Federal Receipts	0	0	0
Transfers from Other Funds:			
PIT in Excess of Revenue Bond Debt Service	28,968	2,448	31,416
PTET in Excess of Revenue Bond Debt Service	7,265	1,441	8,706
ECEP in Excess of Revenue Bond Debt Service	8	1	9
Sales Tax in Excess of LGAC Bond Debt Service	0	0	0
Sales Tax in Excess of Revenue Bond Debt Service	9,019	65	9,084
Real Estate Taxes in Excess of CW/CA Debt Service	1,094	0	1,094
All Other	2,274	87	2,361
Total Receipts	111,445	6,506	117,951
Disbursements:			
Assistance and Grants	87,585	1,718	89,303
State Operations:			
Personal Service	12,854	(96)	12,758
Non-Personal Service	3,742	168	3,910
General State Charges	10,805	10	10,815
Transfers to Other Funds:			
Debt Service	322	1	323
Capital Projects	3,379	634	4,013
SUNY Operations	1,810	5	1,815
Other Purposes	1,926	(143)	1,783
Total Disbursements	122,423	2,297	124,720
Use (Reservation) of Fund Balance:			
Economic Uncertainties	1,000	0	1,000
Extraordinary Monetary Settlements	367	0	367
Rainy Day Reserve	(1,000)	0	(1,000)
Timing of PTET/PIT Credits	726	(880)	(154)
Timing of Resource Management	2,402	0	2,402
Total Use (Reservation) of Fund Balance	3,495	(880)	2,615
Excess (Deficiency) of Receipts and Use (Reservation) of Fund Balance Over Disbursements	(7,483)	3,329	(4,154)

CASH FINANCIAL PLAN
GENERAL FUND
(millions of dollars)

	<u>FY 2028</u> <u>First Quarter</u>	<u>Change</u>	<u>FY 2028</u> <u>Mid-Year</u>
Receipts:			
Taxes:			
Personal Income Tax	32,330	1,347	33,677
Consumption/Use Taxes	10,874	(1)	10,873
Business Taxes	16,231	718	16,949
Other Taxes	1,591	0	1,591
Miscellaneous Receipts	2,283	4	2,287
Federal Receipts	0	0	0
Transfers from Other Funds:			
PIT in Excess of Revenue Bond Debt Service	29,781	1,263	31,044
PTET in Excess of Revenue Bond Debt Service	7,294	1,528	8,822
ECEP in Excess of Revenue Bond Debt Service	10	0	10
Sales Tax in Excess of LGAC Bond Debt Service	0	0	0
Sales Tax in Excess of Revenue Bond Debt Service	9,015	66	9,081
Real Estate Taxes in Excess of CW/CA Debt Service	1,219	0	1,219
All Other	1,899	187	2,086
Total Receipts	<u>112,527</u>	<u>5,112</u>	<u>117,639</u>
Disbursements:			
Assistance and Grants	92,187	2,487	94,674
State Operations:			
Personal Service	13,255	38	13,293
Non-Personal Service	3,834	180	4,014
General State Charges	11,829	12	11,841
Transfers to Other Funds:			
Debt Service	328	1	329
Capital Projects	4,072	(2)	4,070
SUNY Operations	1,777	0	1,777
Other Purposes	1,712	(48)	1,664
Total Disbursements	<u>128,994</u>	<u>2,668</u>	<u>131,662</u>
Use (Reservation) of Fund Balance:			
Economic Uncertainties	862	0	862
Extraordinary Monetary Settlements	25	0	25
Rainy Day Reserve	(862)	0	(862)
Timing of PTET/PIT Credits	84	(332)	(248)
Timing of Resource Management	4,213	0	4,213
Total Use (Reservation) of Fund Balance	<u>4,322</u>	<u>(332)</u>	<u>3,990</u>
Excess (Deficiency) of Receipts and Use (Reservation) of Fund Balance Over Disbursements	<u>(12,145)</u>	<u>2,112</u>	<u>(10,033)</u>

CASH FINANCIAL PLAN
GENERAL FUND
(millions of dollars)

	<u>FY 2029</u> <u>First Quarter</u>	<u>Change</u>	<u>FY 2029</u> <u>Mid-Year</u>
Receipts:			
Taxes:			
Personal Income Tax	34,278	821	35,099
Consumption/Use Taxes	11,142	(1)	11,141
Business Taxes	16,472	700	17,172
Other Taxes	1,658	0	1,658
Miscellaneous Receipts	2,164	3	2,167
Federal Receipts	0	0	0
Transfers from Other Funds:			
PIT in Excess of Revenue Bond Debt Service	31,300	739	32,039
PTET in Excess of Revenue Bond Debt Service	7,580	1,410	8,990
ECEP in Excess of Revenue Bond Debt Service	10	0	10
Sales Tax in Excess of LGAC Bond Debt Service	0	0	0
Sales Tax in Excess of Revenue Bond Debt Service	9,287	58	9,345
Real Estate Taxes in Excess of CW/CA Debt Service	1,296	0	1,296
All Other	2,039	182	2,221
Total Receipts	<u>117,226</u>	<u>3,912</u>	<u>121,138</u>
Disbursements:			
Assistance and Grants	97,370	1,934	99,304
State Operations:			
Personal Service	12,795	40	12,835
Non-Personal Service	3,746	181	3,927
General State Charges	13,010	(125)	12,885
Transfers to Other Funds:			
Debt Service	564	1	565
Capital Projects	4,297	53	4,350
SUNY Operations	1,777	0	1,777
Other Purposes	1,751	(47)	1,704
Total Disbursements	<u>135,310</u>	<u>2,037</u>	<u>137,347</u>
Use (Reservation) of Fund Balance:			
Timing of PTET/PIT Credits	(506)	167	(339)
Timing of Resource Management	3,953	0	3,953
Total Use (Reservation) of Fund Balance	<u>3,447</u>	<u>167</u>	<u>3,614</u>
Excess (Deficiency) of Receipts and Use (Reservation) of Fund Balance Over Disbursements	<u>(14,637)</u>	<u>2,042</u>	<u>(12,595)</u>

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

	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected
Taxes:				
Withholdings	62,921	65,097	68,019	70,847
Estimated Payments	14,599	15,296	15,513	15,785
Final Payments	4,651	4,857	5,142	5,442
Other Payments	2,119	2,172	2,258	2,314
Gross Collections	84,290	87,422	90,932	94,388
State/City Offset	(1,551)	(1,739)	(1,961)	(2,211)
Refunds	(18,149)	(18,094)	(19,174)	(19,669)
Reported Tax Collections	64,590	67,589	69,797	72,508
STAR (Dedicated Deposits)	(1,372)	(1,295)	(1,222)	(1,155)
RBTF (Dedicated Transfers)	(32,294)	(33,794)	(34,898)	(36,254)
Personal Income Tax	30,924	32,500	33,677	35,099
Sales and Use Tax	19,582	20,156	20,736	21,292
Cigarette and Tobacco Taxes	235	226	217	208
Vapor Excise Tax	0	0	0	0
Motor Fuel Tax	0	0	0	0
Alcoholic Beverage Taxes	268	267	267	266
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	1	1	1	1
Gross Consumption/Use Taxes	20,106	20,670	21,241	21,787
LGAC/STBF (Dedicated Transfers)	(9,791)	(10,078)	(10,368)	(10,646)
Consumption/Use Taxes	10,315	10,592	10,873	11,141
Corporation Franchise Tax	6,158	5,701	4,865	4,798
Corporation and Utilities Tax	402	421	423	425
Insurance Taxes	2,581	2,724	2,839	2,959
Bank Tax	80	0	0	0
Pass Through Entity Tax	17,254	17,412	17,644	17,980
Petroleum Business Tax	0	0	0	0
Gross Business Taxes	26,475	26,258	25,771	26,162
RBTF (Dedicated Transfers)	(8,627)	(8,706)	(8,822)	(8,990)
Business Taxes	17,848	17,552	16,949	17,172
Estate Tax	1,439	1,504	1,569	1,635
Real Estate Transfer Tax	1,278	1,383	1,505	1,580
Employer Compensation Expense Program	15	17	19	20
Gift Tax	0	0	0	0
Real Property Gains Tax	0	0	0	0
Pari-Mutuel Taxes	13	12	12	12
Other Taxes	1	1	1	1
Gross Other Taxes	2,746	2,917	3,106	3,248
Real Estate Transfer Tax (Dedicated)	(1,278)	(1,383)	(1,505)	(1,580)
RBTF (Dedicated Transfers)	(8)	(9)	(10)	(10)
Other Taxes	1,460	1,525	1,591	1,658
Payroll Tax	0	0	0	0
Total Taxes	60,547	62,169	63,090	65,070
Licenses, Fees, Etc.	681	679	679	679
Abandoned Property	500	500	500	500
Motor Vehicle Fees	317	326	340	321
ABC License Fee	60	60	60	60
Reimbursements	316	333	316	316
Investment Income	2,109	1,023	200	100
Extraordinary Settlements	0	0	0	0
Other Transactions	231	191	192	191
Miscellaneous Receipts	4,214	3,112	2,287	2,167
Federal Receipts	0	0	0	0
Total	64,761	65,281	65,377	67,237

CURRENT STATE RECEIPTS
GENERAL FUND
(millions of dollars)

	FY 2025	FY 2026	Annual	Annual
	Actuals	Projected	\$ Change	% Change
Taxes:				
Withholdings	59,827	62,921	3,094	5.2%
Estimated Payments	12,299	14,599	2,300	18.7%
Final Payments	3,661	4,651	990	27.0%
Other Payments	1,949	2,119	170	8.7%
Gross Collections	77,736	84,290	6,554	8.4%
State/City Offset	(1,370)	(1,551)	(181)	-13.2%
Refunds	(15,165)	(18,149)	(2,984)	-19.7%
Reported Tax Collections	61,201	64,590	3,389	5.5%
STAR (Dedicated Deposits)	(1,448)	(1,372)	76	5.2%
RBTF (Dedicated Transfers)	(30,601)	(32,294)	(1,693)	-5.5%
Personal Income Tax	29,152	30,924	1,772	6.1%
Sales and Use Tax	19,036	19,582	546	2.9%
Cigarette and Tobacco Taxes	245	235	(10)	-4.1%
Vapor Excise Tax	0	0	0	0.0%
Motor Fuel Tax	0	0	0	0.0%
Alcoholic Beverage Taxes	269	268	(1)	-0.4%
Opioid Excise Tax	21	20	(1)	-4.8%
Medical Cannabis Excise Tax	0	0	0	0.0%
Adult Use Cannabis Tax	0	0	0	0.0%
Highway Use Tax	0	0	0	0.0%
Auto Rental Tax	0	0	0	0.0%
Peer to Peer Car Sharing Tax	2	1	(1)	-100.0%
Gross Consumption/Use Taxes	19,573	20,106	533	2.7%
LGAC/STBF (Dedicated Transfers)	(9,516)	(9,791)	(275)	-2.9%
Consumption/Use Taxes	10,057	10,315	258	2.6%
Corporation Franchise Tax	6,788	6,158	(630)	-9.3%
Corporation and Utilities Tax	406	402	(4)	-1.0%
Insurance Taxes	2,697	2,581	(116)	-4.3%
Bank Tax	277	80	(197)	-71.1%
Pass Through Entity Tax	17,781	17,254	(527)	-3.0%
Petroleum Business Tax	0	0	0	0.0%
Gross Business Taxes	27,949	26,475	(1,474)	-5.3%
RBTF (Dedicated Transfers)	(8,890)	(8,627)	263	3.0%
Business Taxes	19,059	17,848	(1,211)	-6.4%
Estate Tax	1,301	1,439	138	10.6%
Real Estate Transfer Tax	1,257	1,278	21	1.7%
Employer Compensation Expense Program	15	15	0	0.0%
Gift Tax	0	0	0	0.0%
Real Property Gains Tax	0	0	0	0.0%
Pari-Mutuel Taxes	11	13	2	18.2%
Other Taxes	2	1	(1)	-50.0%
Gross Other Taxes	2,586	2,746	160	6.2%
Real Estate Transfer Tax (Dedicated)	(1,257)	(1,278)	(21)	-1.7%
RBTF (Dedicated Transfers)	(7)	(8)	(1)	-14.3%
Other Taxes	1,322	1,460	138	10.4%
Payroll Tax	0	0	0	0.0%
Total Taxes	59,590	60,547	957	1.6%
Licenses, Fees, Etc.	904	681	(223)	-24.7%
Abandoned Property	899	500	(399)	-44.4%
Motor Vehicle Fees	343	317	(26)	-7.6%
ABC License Fee	61	60	(1)	-1.6%
Reimbursements	249	316	67	26.9%
Investment Income	2,556	2,109	(447)	-17.5%
Extraordinary Settlements	0	0	0	0.0%
Other Transactions	156	231	75	48.1%
Miscellaneous Receipts	5,168	4,214	(954)	-18.5%
Federal Receipts	3,650	0	(3,650)	-100.0%
Total	68,408	64,761	(3,647)	-5.3%

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

	General Fund	State Special Revenue Funds	Debt Service Funds	State Operating Funds Total
Opening Fund Balance	46,331	9,642	105	56,078
Receipts:				
Taxes	59,590	6,422	50,014	116,026
Miscellaneous Receipts	5,168	22,921	506	28,595
Federal Receipts	3,650	(12)	45	3,683
Total Receipts	68,408	29,331	50,565	148,304
Disbursements:				
Assistance and Grants	74,833	21,026	0	95,859
State Operations:				
Personal Service	10,784	6,131	0	16,915
Non-Personal Service	2,932	3,689	40	6,661
General State Charges	9,297	1,146	0	10,443
Debt Service	0	0	3,776	3,776
Capital Projects	0	0	0	0
Total Disbursements	97,846	31,992	3,816	133,654
Other Financing Sources (Uses):				
Transfers from Other Funds	50,853	3,637	2,869	57,359
Transfers to Other Funds	(10,830)	(329)	(49,606)	(60,765)
Bond and Note Proceeds	0	0	0	0
Net Other Financing Sources (Uses)	40,023	3,308	(46,737)	(3,406)
Excess (Deficiency) of Receipts and Other Financing Sources (Uses)				
Over Disbursements	10,585	647	12	11,244
Closing Fund Balance	56,916	10,289	117	67,322

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

	General Fund	State Special Revenue Funds	Debt Service Funds	State Operating Funds Total
Opening Fund Balance	56,916	10,289	117	67,322
Receipts:				
Taxes	60,547	6,204	51,741	118,492
Miscellaneous Receipts	4,214	23,675	537	28,426
Federal Receipts	0	(10)	58	48
Total Receipts	64,761	29,869	52,336	146,966
Disbursements:				
Assistance and Grants	83,290	23,549	0	106,839
State Operations:				
Personal Service	12,292	6,532	0	18,824
Non-Personal Service	3,876	4,084	41	8,001
General State Charges	10,204	1,357	0	11,561
Debt Service	0	0	2,288	2,288
Capital Projects	0	0	0	0
Total Disbursements	109,662	35,522	2,329	147,513
Other Financing Sources (Uses):				
Transfers from Other Funds	52,893	3,861	2,112	58,866
Transfers to Other Funds	(16,820)	1,045	(52,093)	(67,868)
Bond and Note Proceeds	0	0	0	0
Net Other Financing Sources (Uses)	36,073	4,906	(49,981)	(9,002)
Excess (Deficiency) of Receipts and Other Financing Sources (Uses)				
Over Disbursements	(8,828)	(747)	26	(9,549)
Closing Fund Balance	48,088	9,542	143	57,773

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	62,169	6,239	53,713	122,121
Miscellaneous Receipts	3,112	23,217	437	26,766
Federal Receipts	0	(9)	53	44
Total Receipts	65,281	29,447	54,203	148,931
Disbursements:				
Assistance and Grants	89,303	22,808	0	112,111
State Operations:				
Personal Service	12,758	6,732	0	19,490
Non-Personal Service	3,910	4,183	39	8,132
General State Charges	10,815	1,402	0	12,217
Debt Service	0	0	3,742	3,742
Capital Projects	0	0	0	0
Total Disbursements	116,786	35,125	3,781	155,692
Other Financing Sources (Uses):				
Transfers from Other Funds	52,670	3,575	2,010	58,255
Transfers to Other Funds	(7,934)	1,023	(52,411)	(59,322)
Bond and Note Proceeds	0	0	0	0
Net Other Financing Sources (Uses)	44,736	4,598	(50,401)	(1,067)
Use (Reservation) of Fund Balance:				
Economic Uncertainties	1,000	0	0	1,000
Extraordinary Monetary Settlements	367	0	0	367
Rainy Day Reserve	(1,000)	0	0	(1,000)
Timing of PTET/PIT Credits	(154)	0	0	(154)
Timing of Resource Management	2,402	0	0	2,402
Total Use (Reservation) of Fund Balance	2,615	0	0	2,615
Excess (Deficiency) of Receipts and Use (Reservation) of Fund Balance Over Disbursements	(4,154)	(1,080)	21	(5,213)

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

	General Fund	State Special Revenue Funds	Debt Service Funds	State Operating Funds Total
Receipts:				
Taxes	63,090	6,166	55,346	124,602
Miscellaneous Receipts	2,287	21,275	453	24,015
Federal Receipts	0	(8)	45	37
Total Receipts	65,377	27,433	55,844	148,654
Disbursements:				
Assistance and Grants	94,674	21,317	0	115,991
State Operations:				
Personal Service	13,293	6,950	0	20,243
Non-Personal Service	4,014	4,334	39	8,387
General State Charges	11,841	1,443	0	13,284
Debt Service	0	0	5,506	5,506
Capital Projects	0	0	0	0
Total Disbursements	123,822	34,044	5,545	163,411
Other Financing Sources (Uses):				
Transfers from Other Funds	52,262	3,433	2,078	57,773
Transfers to Other Funds	(7,840)	1,327	(52,354)	(58,867)
Bond and Note Proceeds	0	0	0	0
Net Other Financing Sources (Uses)	44,422	4,760	(50,276)	(1,094)
Use (Reservation) of Fund Balance:				
Economic Uncertainties	862	0	0	862
Extraordinary Monetary Settlements	25	0	0	25
Rainy Day Reserve	(862)	0	0	(862)
Timing of PTET/PIT Credits	(248)	0	0	(248)
Timing of Resource Management	4,213	0	0	4,213
Total Use (Reservation) of Fund Balance	3,990	0	0	3,990
Excess (Deficiency) of Receipts and Use (Reservation) of Fund Balance Over Disbursements	(10,033)	(1,851)	23	(11,861)

CASH FINANCIAL PLAN
STATE OPERATING FUNDS
FY 2029
(millions of dollars)

	General Fund	State Special Revenue Funds	Debt Service Funds	State Operating Funds Total
Receipts:				
Taxes	65,070	6,163	57,223	128,456
Miscellaneous Receipts	2,167	21,995	452	24,614
Federal Receipts	0	(7)	37	30
Total Receipts	67,237	28,151	57,712	153,100
Disbursements:				
Assistance and Grants	99,304	20,738	0	120,042
State Operations:				
Personal Service	12,835	7,176	0	20,011
Non-Personal Service	3,927	4,491	39	8,457
General State Charges	12,885	1,484	0	14,369
Debt Service	0	0	6,106	6,106
Capital Projects	0	0	0	0
Total Disbursements	128,951	33,889	6,145	168,985
Other Financing Sources (Uses):				
Transfers from Other Funds	53,901	3,472	2,307	59,680
Transfers to Other Funds	(8,396)	1,345	(53,851)	(60,902)
Bond and Note Proceeds	0	0	0	0
Net Other Financing Sources (Uses)	45,505	4,817	(51,544)	(1,222)
Use (Reservation) of Fund Balance:				
Timing of PTET/PIT Credits	(339)	0	0	(339)
Timing of Resource Management	3,953	0	0	3,953
Total Use (Reservation) of Fund Balance	3,614	0	0	3,614
Excess (Deficiency) of Receipts and Use (Reservation) of Fund Balance Over Disbursements	(12,595)	(921)	23	(13,493)

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

	FY 2025 Actuals	FY 2026 Projected	Annual \$ Change	Annual % Change
Opening Fund Balance	56,078	67,322	11,244	20.1%
Receipts:				
Taxes	116,026	118,492	2,466	2.1%
Miscellaneous Receipts	28,595	28,426	(169)	-0.6%
Federal Receipts	3,683	48	(3,635)	-98.7%
Total Receipts	148,304	146,966	(1,338)	-0.9%
Disbursements:				
Assistance and Grants	95,859	106,839	10,980	11.5%
State Operations:				
Personal Service	16,915	18,824	1,909	11.3%
Non-Personal Service	6,661	8,001	1,340	20.1%
General State Charges	10,443	11,561	1,118	10.7%
Debt Service	3,776	2,288	(1,488)	-39.4%
Capital Projects	0	0	0	0.0%
Total Disbursements	133,654	147,513	13,859	10.4%
Other Financing Sources (Uses):				
Transfers from Other Funds	57,359	58,866	1,507	2.6%
Transfers to Other Funds	(60,765)	(67,868)	(7,103)	-11.7%
Bond and Note Proceeds	0	0	0	0.0%
Net Other Financing Sources (Uses)	(3,406)	(9,002)	(5,596)	-164.3%
Excess (Deficiency) of Receipts and Other Financing Sources (Uses) Over Disbursements	11,244	(9,549)	(20,793)	-184.9%
Closing Fund Balance	67,322	57,773	(9,549)	-14.2%

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

	General Fund	Special Revenue Funds	Capital Projects Funds	Debt Service Funds	All Funds Total
Opening Fund Balance	46,331	20,794	(1,317)	105	65,913
Receipts:					
Taxes	59,590	6,422	1,486	50,014	117,512
Miscellaneous Receipts	5,168	23,804	5,283	506	34,761
Federal Receipts	3,650	90,233	2,785	45	96,713
Total Receipts	68,408	120,459	9,554	50,565	248,986
Disbursements:					
Assistance and Grants	74,833	107,844	7,416	0	190,093
State Operations:					
Personal Service	10,784	6,925	0	0	17,709
Non-Personal Service	2,932	6,501	0	40	9,473
General State Charges	9,297	1,564	0	0	10,861
Debt Service	0	0	0	3,776	3,776
Capital Projects	0	0	9,559	0	9,559
Total Disbursements	97,846	122,834	16,975	3,816	241,471
Other Financing Sources (Uses):					
Transfers from Other Funds	50,853	3,637	7,336	2,869	64,695
Transfers to Other Funds	(10,830)	(3,938)	(439)	(49,606)	(64,813)
Bond and Note Proceeds	0	0	386	0	386
Net Other Financing Sources (Uses)	40,023	(301)	7,283	(46,737)	268
Excess (Deficiency) of Receipts and Other Financing Sources (Uses) Over Disbursements	10,585	(2,676)	(138)	12	7,783
Closing Fund Balance	56,916	18,118	(1,455)	117	73,696

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

	General Fund	Special Revenue Funds	Capital Projects Funds	Debt Service Funds	All Funds Total
Opening Fund Balance	56,916	18,118	(1,455)	117	73,696
Receipts:					
Taxes	60,547	6,204	1,464	51,741	119,956
Miscellaneous Receipts	4,214	24,774	9,303	537	38,828
Federal Receipts	0	94,760	3,198	58	98,016
Total Receipts	64,761	125,738	13,965	52,336	256,800
Disbursements:					
Assistance and Grants	83,290	112,080	7,912	0	203,282
State Operations:					
Personal Service	12,292	7,268	0	0	19,560
Non-Personal Service	3,876	6,359	0	41	10,276
General State Charges	10,204	1,753	0	0	11,957
Debt Service	0	0	0	2,288	2,288
Capital Projects	0	0	11,024	0	11,024
Total Disbursements	109,662	127,460	18,936	2,329	258,387
Other Financing Sources (Uses):					
Transfers from Other Funds	52,893	3,861	5,857	2,112	64,723
Transfers to Other Funds	(16,820)	(2,463)	(798)	(52,093)	(72,174)
Bond and Note Proceeds	0	0	267	0	267
Net Other Financing Sources (Uses)	36,073	1,398	5,326	(49,981)	(7,184)
Excess (Deficiency) of Receipts and Other Financing Sources (Uses) Over Disbursements	(8,828)	(324)	355	26	(8,771)
Closing Fund Balance	48,088	17,794	(1,100)	143	64,925

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

	General Fund	Special Revenue Funds	Capital Projects Funds	Debt Service Funds	All Funds Total
Receipts:					
Taxes	62,169	6,239	1,440	53,713	123,561
Miscellaneous Receipts	3,112	23,827	12,452	437	39,828
Federal Receipts	0	80,810	3,528	53	84,391
Total Receipts	65,281	110,876	17,420	54,203	247,780
Disbursements:					
Assistance and Grants	89,303	98,292	9,520	0	197,115
State Operations:					
Personal Service	12,758	7,471	0	0	20,229
Non-Personal Service	3,910	6,555	0	39	10,504
General State Charges	10,815	1,799	0	0	12,614
Debt Service	0	0	0	3,742	3,742
Capital Projects	0	0	11,695	0	11,695
Total Disbursements	116,786	114,117	21,215	3,781	255,899
Other Financing Sources (Uses):					
Transfers from Other Funds	52,670	3,575	4,465	2,010	62,720
Transfers to Other Funds	(7,934)	(1,708)	(844)	(52,411)	(62,897)
Bond and Note Proceeds	0	0	272	0	272
Net Other Financing Sources (Uses)	44,736	1,867	3,893	(50,401)	95
Use (Reservation) of Fund Balance:					
Economic Uncertainties	1,000	0	0	0	1,000
Extraordinary Monetary Settlements	367	0	0	0	367
Rainy Day Reserve	(1,000)	0	0	0	(1,000)
Timing of PTET/PIT Credits	(154)	0	0	0	(154)
Timing of Resource Management	2,402	0	0	0	2,402
Total Use (Reservation) of Fund Balance	2,615	0	0	0	2,615
Excess (Deficiency) of Receipts and Use (Reservation) of Fund Balance Over Disbursements	(4,154)	(1,374)	98	21	(5,409)

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

	General Fund	Special Revenue Funds	Capital Projects Funds	Debt Service Funds	All Funds Total
Receipts:					
Taxes	63,090	6,166	1,437	55,346	126,039
Miscellaneous Receipts	2,287	21,884	12,896	453	37,520
Federal Receipts	0	76,617	3,555	45	80,217
Total Receipts	65,377	104,667	17,888	55,844	243,776
Disbursements:					
Assistance and Grants	94,674	92,735	8,541	0	195,950
State Operations:					
Personal Service	13,293	7,685	0	0	20,978
Non-Personal Service	4,014	6,532	0	39	10,585
General State Charges	11,841	1,842	0	0	13,683
Debt Service	0	0	0	5,506	5,506
Capital Projects	0	0	13,117	0	13,117
Total Disbursements	123,822	108,794	21,658	5,545	259,819
Other Financing Sources (Uses):					
Transfers from Other Funds	52,262	3,433	4,526	2,078	62,299
Transfers to Other Funds	(7,840)	(1,201)	(1,081)	(52,354)	(62,476)
Bond and Note Proceeds	0	0	302	0	302
Net Other Financing Sources (Uses)	44,422	2,232	3,747	(50,276)	125
Use (Reservation) of Fund Balance:					
Economic Uncertainties	862	0	0	0	862
Extraordinary Monetary Settlements	25	0	0	0	25
Rainy Day Reserve	(862)	0	0	0	(862)
Timing of PTET/PIT Credits	(248)	0	0	0	(248)
Timing of Resource Management	4,213	0	0	0	4,213
Total Use (Reservation) of Fund Balance	3,990	0	0	0	3,990
Excess (Deficiency) of Receipts and Use (Reservation) of Fund Balance Over Disbursements	(10,033)	(1,895)	(23)	23	(11,928)

CASH FINANCIAL PLAN
ALL GOVERNMENTAL FUNDS
FY 2029
(millions of dollars)

	General Fund	Special Revenue Funds	Capital Projects Funds	Debt Service Funds	All Funds Total
Receipts:					
Taxes	65,070	6,163	1,433	57,223	129,889
Miscellaneous Receipts	2,167	22,604	11,947	452	37,170
Federal Receipts	0	77,660	3,590	37	81,287
Total Receipts	67,237	106,427	16,970	57,712	248,346
Disbursements:					
Assistance and Grants	99,304	93,227	7,749	0	200,280
State Operations:					
Personal Service	12,835	7,912	0	0	20,747
Non-Personal Service	3,927	6,667	0	39	10,633
General State Charges	12,885	1,883	0	0	14,768
Debt Service	0	0	0	6,106	6,106
Capital Projects	0	0	13,067	0	13,067
Total Disbursements	128,951	109,689	20,816	6,145	265,601
Other Financing Sources (Uses):					
Transfers from Other Funds	53,901	3,472	4,795	2,307	64,475
Transfers to Other Funds	(8,396)	(1,126)	(1,279)	(53,851)	(64,652)
Bond and Note Proceeds	0	0	396	0	396
Net Other Financing Sources (Uses)	45,505	2,346	3,912	(51,544)	219
Use (Reservation) of Fund Balance:					
Timing of PTET/PIT Credits	(339)	0	0	0	(339)
Timing of Resource Management	3,953	0	0	0	3,953
Total Use (Reservation) of Fund Balance	3,614	0	0	0	3,614
Excess (Deficiency) of Receipts and Use (Reservation) of Fund Balance Over Disbursements	(12,595)	(916)	66	23	(13,422)

CASH FINANCIAL PLAN
ALL GOVERNMENTAL FUNDS
(millions of dollars)

	FY 2025	FY 2026	Annual	Annual
	Actuals	Projected	\$ Change	% Change
Opening Fund Balance	65,913	73,696	7,783	11.8%
Receipts:				
Taxes	117,512	119,956	2,444	2.1%
Miscellaneous Receipts	34,761	38,828	4,067	11.7%
Federal Receipts	96,713	98,016	1,303	1.3%
Total Receipts	248,986	256,800	7,814	3.1%
Disbursements:				
Assistance and Grants	190,093	203,282	13,189	6.9%
State Operations:				
Personal Service	17,709	19,560	1,851	10.5%
Non-Personal Service	9,473	10,276	803	8.5%
General State Charges	10,861	11,957	1,096	10.1%
Debt Service	3,776	2,288	(1,488)	-39.4%
Capital Projects	9,559	11,024	1,465	15.3%
Total Disbursements	241,471	258,387	16,916	7.0%
Other Financing Sources (Uses):				
Transfers from Other Funds	64,695	64,723	28	0.0%
Transfers to Other Funds	(64,813)	(72,174)	(7,361)	-11.4%
Bond and Note Proceeds	386	267	(119)	-30.8%
Net Other Financing Sources (Uses)	268	(7,184)	(7,452)	-2780.6%
Excess (Deficiency) of Receipts and Other Financing Sources (Uses) Over Disbursements	7,783	(8,771)	(16,554)	-212.7%
Closing Fund Balance	73,696	64,925	(8,771)	-11.9%

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

	General Fund	Special Revenue Funds	Capital Projects Funds	Debt Service Funds	Total
Taxes:					
Withholdings	59,827	0	0	0	59,827
Estimated Payments	12,299	0	0	0	12,299
Final Payments	3,661	0	0	0	3,661
Other Payments	1,949	0	0	0	1,949
Gross Collections	77,736	0	0	0	77,736
State/City Offset	(1,370)	0	0	0	(1,370)
Refunds	(15,165)	0	0	0	(15,165)
Reported Tax Collections	61,201	0	0	0	61,201
STAR (Dedicated Deposits)	(1,448)	1,448	0	0	0
RBTF (Dedicated Transfers)	(30,601)	0	0	30,601	0
Personal Income Tax	29,152	1,448	0	30,601	61,201
Sales and Use Tax	19,036	1,314	0	0	20,350
Cigarette and Tobacco Taxes	245	553	0	0	798
Vapor Excise Tax	0	21	0	0	21
Motor Fuel Tax	0	104	383	0	487
Alcoholic Beverage Taxes	269	0	0	0	269
Opioid Excise Tax	21	0	0	0	21
Medical Cannabis Excise Tax	0	4	0	0	4
Adult Use Cannabis Tax	0	125	0	0	125
Highway Use Tax	0	2	136	0	138
Auto Rental Tax	0	33	104	0	137
Peer to Peer Car Sharing Tax	2	0	0	0	2
Gross Consumption/Use Taxes	19,573	2,156	623	0	22,352
LGAC/STBF (Dedicated Transfers)	(9,516)	0	0	9,516	0
Consumption/Use Taxes	10,057	2,156	623	9,516	22,352
Corporation Franchise Tax	6,788	1,888	0	0	8,676
Corporation and Utilities Tax	406	100	10	0	516
Insurance Taxes	2,697	309	0	0	3,006
Bank Tax	277	56	0	0	333
Pass Through Entity Tax	17,781	0	0	0	17,781
Petroleum Business Tax	0	465	596	0	1,061
Gross Business Taxes	27,949	2,818	606	0	31,373
RBTF (Dedicated Transfers)	(8,890)	0	0	8,890	0
Business Taxes	19,059	2,818	606	8,890	31,373
Estate Tax	1,301	0	0	0	1,301
Real Estate Transfer Tax	1,257	0	0	0	1,257
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	11	0	0	0	11
Other Taxes	2	0	0	0	2
Gross Other Taxes	2,586	0	0	0	2,586
Real Estate Transfer Tax (Dedicated)	(1,257)	0	257	1,000	0
RBTF (Dedicated Transfers)	(7)	0	0	7	0
Other Taxes	1,322	0	257	1,007	2,586
Payroll Tax	0	0	0	0	0
Total Taxes	59,590	6,422	1,486	50,014	117,512
Licenses, Fees, Etc.	904	0	0	0	904
Abandoned Property	899	0	0	0	899
Motor Vehicle Fees	343	200	732	0	1,275
ABC License Fee	61	0	0	0	61
Reimbursements	249	0	0	0	249
Investment Income	2,556	0	0	0	2,556
Extraordinary Settlements	0	0	0	0	0
Other Transactions	156	23,604	4,551	506	28,817
Miscellaneous Receipts	5,168	23,804	5,283	506	34,761
Federal Receipts	3,650	90,233	2,785	45	96,713
Total	68,408	120,459	9,554	50,565	248,986

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

	General Fund	Special Revenue Funds	Capital Projects Funds	Debt Service Funds	Total
Taxes:					
Withholdings	62,921	0	0	0	62,921
Estimated Payments	14,599	0	0	0	14,599
Final Payments	4,651	0	0	0	4,651
Other Payments	2,119	0	0	0	2,119
Gross Collections	84,290	0	0	0	84,290
State/City Offset	(1,551)	0	0	0	(1,551)
Refunds	(18,149)	0	0	0	(18,149)
Reported Tax Collections	64,590	0	0	0	64,590
STAR (Dedicated Deposits)	(1,372)	1,372	0	0	0
RBTF (Dedicated Transfers)	(32,294)	0	0	32,294	0
Personal Income Tax	30,924	1,372	0	32,294	64,590
Sales and Use Tax	19,582	1,341	0	0	20,923
Cigarette and Tobacco Taxes	235	519	0	0	754
Vapor Excise Tax	0	21	0	0	21
Motor Fuel Tax	0	103	384	0	487
Alcoholic Beverage Taxes	268	0	0	0	268
Opioid Excise Tax	20	0	0	0	20
Medical Cannabis Excise Tax	0	3	0	0	3
Adult Use Cannabis Tax	0	194	0	0	194
Highway Use Tax	0	0	138	0	138
Auto Rental Tax	0	42	106	0	148
Peer to Peer Car Sharing Tax	1	0	0	0	1
Gross Consumption/Use Taxes	20,106	2,223	628	0	22,957
LGAC/STBF (Dedicated Transfers)	(9,791)	0	0	9,791	0
Consumption/Use Taxes	10,315	2,223	628	9,791	22,957
Corporation Franchise Tax	6,158	1,759	0	0	7,917
Corporation and Utilities Tax	402	102	9	0	513
Insurance Taxes	2,581	288	0	0	2,869
Bank Tax	80	14	0	0	94
Pass Through Entity Tax	17,254	0	0	0	17,254
Petroleum Business Tax	0	446	570	0	1,016
Gross Business Taxes	26,475	2,609	579	0	29,663
RBTF (Dedicated Transfers)	(8,627)	0	0	8,627	0
Business Taxes	17,848	2,609	579	8,627	29,663
Estate Tax	1,439	0	0	0	1,439
Real Estate Transfer Tax	1,278	0	0	0	1,278
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	13	0	0	0	13
Other Taxes	1	0	0	0	1
Gross Other Taxes	2,746	0	0	0	2,746
Real Estate Transfer Tax (Dedicated)	(1,278)	0	257	1,021	0
RBTF (Dedicated Transfers)	(8)	0	0	8	0
Other Taxes	1,460	0	257	1,029	2,746
Payroll Tax	0	0	0	0	0
Total Taxes	60,547	6,204	1,464	51,741	119,956
Licenses, Fees, Etc.	681	0	0	0	681
Abandoned Property	500	0	0	0	500
Motor Vehicle Fees	317	227	730	0	1,274
ABC License Fee	60	0	0	0	60
Reimbursements	316	0	0	0	316
Investment Income	2,109	0	0	0	2,109
Extraordinary Settlements	0	0	0	0	0
Other Transactions	231	24,547	8,573	537	33,888
Miscellaneous Receipts	4,214	24,774	9,303	537	38,828
Federal Receipts	0	94,760	3,198	58	98,016
Total	64,761	125,738	13,965	52,336	256,800

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

	General Fund	Special Revenue Funds	Capital Projects Funds	Debt Service Funds	Total
Taxes:					
Withholdings	65,097	0	0	0	65,097
Estimated Payments	15,296	0	0	0	15,296
Final Payments	4,857	0	0	0	4,857
Other Payments	2,172	0	0	0	2,172
Gross Collections	87,422	0	0	0	87,422
State/City Offset	(1,739)	0	0	0	(1,739)
Refunds	(18,094)	0	0	0	(18,094)
Reported Tax Collections	67,589	0	0	0	67,589
STAR (Dedicated Deposits)	(1,295)	1,295	0	0	0
RBTF (Dedicated Transfers)	(33,794)	0	0	33,794	0
Personal Income Tax	32,500	1,295	0	33,794	67,589
Sales and Use Tax	20,156	1,378	0	0	21,534
Cigarette and Tobacco Taxes	226	490	0	0	716
Vapor Excise Tax	0	21	0	0	21
Motor Fuel Tax	0	103	381	0	484
Alcoholic Beverage Taxes	267	0	0	0	267
Opioid Excise Tax	20	0	0	0	20
Medical Cannabis Excise Tax	0	3	0	0	3
Adult Use Cannabis Tax	0	284	0	0	284
Highway Use Tax	0	0	139	0	139
Auto Rental Tax	0	44	109	0	153
Peer to Peer Car Sharing Tax	1	0	0	0	1
Gross Consumption/Use Taxes	20,670	2,323	629	0	23,622
LGAC/STBF (Dedicated Transfers)	(10,078)	0	0	10,078	0
Consumption/Use Taxes	10,592	2,323	629	10,078	23,622
Corporation Franchise Tax	5,701	1,760	0	0	7,461
Corporation and Utilities Tax	421	103	10	0	534
Insurance Taxes	2,724	332	0	0	3,056
Bank Tax	0	0	0	0	0
Pass Through Entity Tax	17,412	0	0	0	17,412
Petroleum Business Tax	0	426	544	0	970
Gross Business Taxes	26,258	2,621	554	0	29,433
RBTF (Dedicated Transfers)	(8,706)	0	0	8,706	0
Business Taxes	17,552	2,621	554	8,706	29,433
Estate Tax	1,504	0	0	0	1,504
Real Estate Transfer Tax	1,383	0	0	0	1,383
Employer Compensation Expense Program	17	0	0	0	17
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	2,917	0	0	0	2,917
Real Estate Transfer Tax (Dedicated)	(1,383)	0	257	1,126	0
RBTF (Dedicated Transfers)	(9)	0	0	9	0
Other Taxes	1,525	0	257	1,135	2,917
Payroll Tax	0	0	0	0	0
Total Taxes	62,169	6,239	1,440	53,713	123,561
Licenses, Fees, Etc.	679	0	0	0	679
Abandoned Property	500	0	0	0	500
Motor Vehicle Fees	326	212	730	0	1,268
ABC License Fee	60	0	0	0	60
Reimbursements	333	0	0	0	333
Investment Income	1,023	0	0	0	1,023
Extraordinary Settlements	0	0	0	0	0
Other Transactions	191	23,615	11,722	437	35,965
Miscellaneous Receipts	3,112	23,827	12,452	437	39,828
Federal Receipts	0	80,810	3,528	53	84,391
Total	65,281	110,876	17,420	54,203	247,780

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

	General Fund	Special Revenue Funds	Capital Projects Funds	Debt Service Funds	Total
Taxes:					
Withholdings	68,019	0	0	0	68,019
Estimated Payments	15,513	0	0	0	15,513
Final Payments	5,142	0	0	0	5,142
Other Payments	2,258	0	0	0	2,258
Gross Collections	90,932	0	0	0	90,932
State/City Offset	(1,961)	0	0	0	(1,961)
Refunds	(19,174)	0	0	0	(19,174)
Reported Tax Collections	69,797	0	0	0	69,797
STAR (Dedicated Deposits)	(1,222)	1,222	0	0	0
RBTF (Dedicated Transfers)	(34,898)	0	0	34,898	0
Personal Income Tax	33,677	1,222	0	34,898	69,797
Sales and Use Tax	20,736	1,415	0	0	22,151
Cigarette and Tobacco Taxes	217	462	0	0	679
Vapor Excise Tax	0	21	0	0	21
Motor Fuel Tax	0	102	378	0	480
Alcoholic Beverage Taxes	267	0	0	0	267
Opioid Excise Tax	20	0	0	0	20
Medical Cannabis Excise Tax	0	3	0	0	3
Adult Use Cannabis Tax	0	349	0	0	349
Highway Use Tax	0	1	140	0	141
Auto Rental Tax	0	45	112	0	157
Peer to Peer Car Sharing Tax	1	0	0	0	1
Gross Consumption/Use Taxes	21,241	2,398	630	0	24,269
LGAC/STBF (Dedicated Transfers)	(10,368)	0	0	10,368	0
Consumption/Use Taxes	10,873	2,398	630	10,368	24,269
Corporation Franchise Tax	4,865	1,674	0	0	6,539
Corporation and Utilities Tax	423	102	10	0	535
Insurance Taxes	2,839	347	0	0	3,186
Bank Tax	0	0	0	0	0
Pass Through Entity Tax	17,644	0	0	0	17,644
Petroleum Business Tax	0	423	540	0	963
Gross Business Taxes	25,771	2,546	550	0	28,867
RBTF (Dedicated Transfers)	(8,822)	0	0	8,822	0
Business Taxes	16,949	2,546	550	8,822	28,867
Estate Tax	1,569	0	0	0	1,569
Real Estate Transfer Tax	1,505	0	0	0	1,505
Employer Compensation Expense Program	19	0	0	0	19
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	3,106	0	0	0	3,106
Real Estate Transfer Tax (Dedicated)	(1,505)	0	257	1,248	0
RBTF (Dedicated Transfers)	(10)	0	0	10	0
Other Taxes	1,591	0	257	1,258	3,106
Payroll Tax	0	0	0	0	0
Total Taxes	63,090	6,166	1,437	55,346	126,039
Licenses, Fees, Etc.	679	0	0	0	679
Abandoned Property	500	0	0	0	500
Motor Vehicle Fees	340	212	730	0	1,282
ABC License Fee	60	0	0	0	60
Reimbursements	316	0	0	0	316
Investment Income	200	0	0	0	200
Extraordinary Settlements	0	0	0	0	0
Other Transactions	192	21,672	12,166	453	34,483
Miscellaneous Receipts	2,287	21,884	12,896	453	37,520
Federal Receipts	0	76,617	3,555	45	80,217
Total	65,377	104,667	17,888	55,844	243,776

CASH RECEIPTS
ALL GOVERNMENTAL FUNDS
FY 2029
(millions of dollars)

	General Fund	Special Revenue Funds	Capital Projects Funds	Debt Service Funds	Total
Taxes:					
Withholdings	70,847	0	0	0	70,847
Estimated Payments	15,785	0	0	0	15,785
Final Payments	5,442	0	0	0	5,442
Other Payments	2,314	0	0	0	2,314
Gross Collections	94,388	0	0	0	94,388
State/City Offset	(2,211)	0	0	0	(2,211)
Refunds	(19,669)	0	0	0	(19,669)
Reported Tax Collections	72,508	0	0	0	72,508
STAR (Dedicated Deposits)	(1,155)	1,155	0	0	0
RBTF (Dedicated Transfers)	(36,254)	0	0	36,254	0
Personal Income Tax	35,099	1,155	0	36,254	72,508
Sales and Use Tax	21,292	1,452	0	0	22,744
Cigarette and Tobacco Taxes	208	436	0	0	644
Vapor Excise Tax	0	21	0	0	21
Motor Fuel Tax	0	101	374	0	475
Alcoholic Beverage Taxes	266	0	0	0	266
Opioid Excise Tax	20	0	0	0	20
Medical Cannabis Excise Tax	0	1	0	0	1
Adult Use Cannabis Tax	0	368	0	0	368
Highway Use Tax	0	0	141	0	141
Auto Rental Tax	0	45	116	0	161
Peer to Peer Car Sharing Tax	1	0	0	0	1
Gross Consumption/Use Taxes	21,787	2,424	631	0	24,842
LGAC/STBF (Dedicated Transfers)	(10,646)	0	0	10,646	0
Consumption/Use Taxes	11,141	2,424	631	10,646	24,842
Corporation Franchise Tax	4,798	1,698	0	0	6,496
Corporation and Utilities Tax	425	104	10	0	539
Insurance Taxes	2,959	363	0	0	3,322
Bank Tax	0	0	0	0	0
Pass Through Entity Tax	17,980	0	0	0	17,980
Petroleum Business Tax	0	419	535	0	954
Gross Business Taxes	26,162	2,584	545	0	29,291
RBTF (Dedicated Transfers)	(8,990)	0	0	8,990	0
Business Taxes	17,172	2,584	545	8,990	29,291
Estate Tax	1,635	0	0	0	1,635
Real Estate Transfer Tax	1,580	0	0	0	1,580
Employer Compensation Expense Program	20	0	0	0	20
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	3,248	0	0	0	3,248
Real Estate Transfer Tax (Dedicated)	(1,580)	0	257	1,323	0
RBTF (Dedicated Transfers)	(10)	0	0	10	0
Other Taxes	1,658	0	257	1,333	3,248
Payroll Tax	0	0	0	0	0
Total Taxes	65,070	6,163	1,433	57,223	129,889
Licenses, Fees, Etc.	679	0	0	0	679
Abandoned Property	500	0	0	0	500
Motor Vehicle Fees	321	212	730	0	1,263
ABC License Fee	60	0	0	0	60
Reimbursements	316	0	0	0	316
Investment Income	100	0	0	0	100
Extraordinary Settlements	0	0	0	0	0
Other Transactions	191	22,392	11,217	452	34,252
Miscellaneous Receipts	2,167	22,604	11,947	452	37,170
Federal Receipts	0	77,660	3,590	37	81,287
Total	67,237	106,427	16,970	57,712	248,346

STATE RECEIPTS
ALL GOVERNMENTAL FUNDS
(millions of dollars)

	FY 2025	FY 2026	Annual	Annual
	Actuals	Projected	\$ Change	% Change
Taxes:				
Withholdings	59,827	62,921	3,094	5.2%
Estimated Payments	12,299	14,599	2,300	18.7%
Final Payments	3,661	4,651	990	27.0%
Other Payments	1,949	2,119	170	8.7%
Gross Collections	77,736	84,290	6,554	8.4%
State/City Offset	(1,370)	(1,551)	(181)	-13.2%
Refunds	(15,165)	(18,149)	(2,984)	-19.7%
Reported Tax Collections	61,201	64,590	3,389	5.5%
STAR (Dedicated Deposits)	0	0	0	0.0%
RBTF (Dedicated Transfers)	0	0	0	0.0%
Personal Income Tax	61,201	64,590	3,389	5.5%
Sales and Use Tax	20,350	20,923	573	2.8%
Cigarette and Tobacco Taxes	798	754	(44)	-5.5%
Vapor Excise Tax	21	21	0	0.0%
Motor Fuel Tax	487	487	0	0.0%
Alcoholic Beverage Taxes	269	268	(1)	-0.4%
Opioid Excise Tax	21	20	(1)	-4.8%
Medical Cannabis Excise Tax	4	3	(1)	-25.0%
Adult Use Cannabis Tax	125	194	69	55.2%
Highway Use Tax	138	138	0	0.0%
Auto Rental Tax	137	148	11	8.0%
Peer to Peer Car Sharing Tax	2	1	(1)	-100.0%
Gross Consumption/Use Taxes	22,352	22,957	605	2.7%
LGAC/STBF (Dedicated Transfers)	0	0	0	--
Consumption/Use Taxes	22,352	22,957	605	2.7%
Corporation Franchise Tax	8,676	7,917	(759)	-8.7%
Corporation and Utilities Tax	516	513	(3)	-0.6%
Insurance Taxes	3,006	2,869	(137)	-4.6%
Bank Tax	333	94	(239)	-71.8%
Pass Through Entity Tax	17,781	17,254	(527)	-3.0%
Petroleum Business Tax	1,061	1,016	(45)	-4.2%
Gross Business Taxes	31,373	29,663	(1,710)	-5.5%
RBTF (Dedicated Transfers)	0	0	0	0.0%
Business Taxes	31,373	29,663	(1,710)	-5.5%
Estate Tax	1,301	1,439	138	10.6%
Real Estate Transfer Tax	1,257	1,278	21	1.7%
Employer Compensation Expense Program	15	15	0	0.0%
Gift Tax	0	0	0	0.0%
Real Property Gains Tax	0	0	0	0.0%
Pari-Mutuel Taxes	11	13	2	18.2%
Other Taxes	2	1	(1)	-50.0%
Gross Other Taxes	2,586	2,746	160	6.2%
Real Estate Transfer Tax (Dedicated)	0	0	0	0.0%
RBTF (Dedicated Transfers)	0	0	0	0.0%
Other Taxes	2,586	2,746	160	6.2%
Payroll Tax	0	0	0	0.0%
Total Taxes	117,512	119,956	2,444	2.1%
Licenses, Fees, Etc.	904	681	(223)	-24.7%
Abandoned Property	899	500	(399)	-44.4%
Motor Vehicle Fees	1,275	1,274	(1)	-0.1%
ABC License Fee	61	60	(1)	-1.6%
Reimbursements	249	316	67	26.9%
Investment Income	2,556	2,109	(447)	-17.5%
Extraordinary Settlements	0	0	0	0.0%
Other Transactions	28,817	33,888	5,071	17.6%
Miscellaneous Receipts	34,761	38,828	4,067	11.7%
Federal Receipts	96,713	98,016	1,303	1.3%
Total	248,986	256,800	7,814	3.1%

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

	<u>State</u>	<u>Federal</u>	<u>Total</u>
Opening Fund Balance	<u>9,642</u>	<u>11,152</u>	<u>20,794</u>
Receipts:			
Taxes	6,422	0	6,422
Miscellaneous Receipts	22,921	883	23,804
Federal Receipts	(12)	90,245	90,233
Total Receipts	<u>29,331</u>	<u>91,128</u>	<u>120,459</u>
Disbursements:			
Assistance and Grants	21,026	86,818	107,844
State Operations:			
Personal Service	6,131	794	6,925
Non-Personal Service	3,689	2,812	6,501
General State Charges	1,146	418	1,564
Capital Projects	0	0	0
Total Disbursements	<u>31,992</u>	<u>90,842</u>	<u>122,834</u>
Other Financing Sources (Uses):			
Transfers from Other Funds	3,637	0	3,637
Transfers to Other Funds	(329)	(3,609)	(3,938)
Net Other Financing Sources (Uses)	<u>3,308</u>	<u>(3,609)</u>	<u>(301)</u>
Excess (Deficiency) of Receipts and Other Financing Sources (Uses) Over Disbursements	<u>647</u>	<u>(3,323)</u>	<u>(2,676)</u>
Closing Fund Balance	<u><u>10,289</u></u>	<u><u>7,829</u></u>	<u><u>18,118</u></u>

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

	<u>State</u>	<u>Federal</u>	<u>Total</u>
Opening Fund Balance	10,289	7,829	18,118
Receipts:			
Taxes	6,204	0	6,204
Miscellaneous Receipts	23,675	1,099	24,774
Federal Receipts	(10)	94,770	94,760
Total Receipts	29,869	95,869	125,738
Disbursements:			
Assistance and Grants	23,549	88,531	112,080
State Operations:			
Personal Service	6,532	736	7,268
Non-Personal Service	4,084	2,275	6,359
General State Charges	1,357	396	1,753
Capital Projects	0	0	0
Total Disbursements	35,522	91,938	127,460
Other Financing Sources (Uses):			
Transfers from Other Funds	3,861	0	3,861
Transfers to Other Funds	1,045	(3,508)	(2,463)
Net Other Financing Sources (Uses)	4,906	(3,508)	1,398
Excess (Deficiency) of Receipts and Other Financing Sources (Uses) Over Disbursements	(747)	423	(324)
Closing Fund Balance	9,542	8,252	17,794

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

	<u>State</u>	<u>Federal</u>	<u>Total</u>
Opening Fund Balance	9,542	8,252	17,794
Receipts:			
Taxes	6,239	0	6,239
Miscellaneous Receipts	23,217	610	23,827
Federal Receipts	(9)	80,819	80,810
Total Receipts	29,447	81,429	110,876
Disbursements:			
Assistance and Grants	22,808	75,484	98,292
State Operations:			
Personal Service	6,732	739	7,471
Non-Personal Service	4,183	2,372	6,555
General State Charges	1,402	397	1,799
Capital Projects	0	0	0
Total Disbursements	35,125	78,992	114,117
Other Financing Sources (Uses):			
Transfers from Other Funds	3,575	0	3,575
Transfers to Other Funds	1,023	(2,731)	(1,708)
Net Other Financing Sources (Uses)	4,598	(2,731)	1,867
Excess (Deficiency) of Receipts and Other Financing Sources (Uses) Over Disbursements	(1,080)	(294)	(1,374)
Closing Fund Balance	8,462	7,958	16,420

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

	<u>State</u>	<u>Federal</u>	<u>Total</u>
Opening Fund Balance	<u>8,462</u>	<u>7,958</u>	<u>16,420</u>
Receipts:			
Taxes	6,166	0	6,166
Miscellaneous Receipts	21,275	609	21,884
Federal Receipts	(8)	76,625	76,617
Total Receipts	<u>27,433</u>	<u>77,234</u>	<u>104,667</u>
Disbursements:			
Assistance and Grants	21,317	71,418	92,735
State Operations:			
Personal Service	6,950	735	7,685
Non-Personal Service	4,334	2,198	6,532
General State Charges	1,443	399	1,842
Capital Projects	0	0	0
Total Disbursements	<u>34,044</u>	<u>74,750</u>	<u>108,794</u>
Other Financing Sources (Uses):			
Transfers from Other Funds	3,433	0	3,433
Transfers to Other Funds	1,327	(2,528)	(1,201)
Net Other Financing Sources (Uses)	<u>4,760</u>	<u>(2,528)</u>	<u>2,232</u>
Excess (Deficiency) of Receipts and Other Financing Sources (Uses) Over Disbursements	<u>(1,851)</u>	<u>(44)</u>	<u>(1,895)</u>
Closing Fund Balance	<u><u>6,611</u></u>	<u><u>7,914</u></u>	<u><u>14,525</u></u>

CASH FINANCIAL PLAN
SPECIAL REVENUE FUNDS
FY 2029
(millions of dollars)

	<u>State</u>	<u>Federal</u>	<u>Total</u>
Opening Fund Balance	<u>6,611</u>	<u>7,914</u>	<u>14,525</u>
Receipts:			
Taxes	6,163	0	6,163
Miscellaneous Receipts	21,995	609	22,604
Federal Receipts	(7)	77,667	77,660
Total Receipts	<u>28,151</u>	<u>78,276</u>	<u>106,427</u>
Disbursements:			
Assistance and Grants	20,738	72,489	93,227
State Operations:			
Personal Service	7,176	736	7,912
Non-Personal Service	4,491	2,176	6,667
General State Charges	1,484	399	1,883
Capital Projects	0	0	0
Total Disbursements	<u>33,889</u>	<u>75,800</u>	<u>109,689</u>
Other Financing Sources (Uses):			
Transfers from Other Funds	3,472	0	3,472
Transfers to Other Funds	1,345	(2,471)	(1,126)
Net Other Financing Sources (Uses)	<u>4,817</u>	<u>(2,471)</u>	<u>2,346</u>
Excess (Deficiency) of Receipts and Other Financing Sources (Uses) Over Disbursements	<u>(921)</u>	<u>5</u>	<u>(916)</u>
Closing Fund Balance	<u><u>5,690</u></u>	<u><u>7,919</u></u>	<u><u>13,609</u></u>

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

	FY 2025 Actuals	FY 2026 Projected	Annual \$ Change	Annual % Change
Opening Fund Balance	20,794	18,118	(2,676)	-12.9%
Receipts:				
Taxes	6,422	6,204	(218)	-3.4%
Miscellaneous Receipts	23,804	24,774	970	4.1%
Federal Receipts	90,233	94,760	4,527	5.0%
Total Receipts	120,459	125,738	5,279	4.4%
Disbursements:				
Assistance and Grants	107,844	112,080	4,236	3.9%
State Operations:				
Personal Service	6,925	7,268	343	5.0%
Non-Personal Service	6,501	6,359	(142)	-2.2%
General State Charges	1,564	1,753	189	12.1%
Debt Service	0	0	0	0.0%
Capital Projects	0	0	0	0.0%
Total Disbursements	122,834	127,460	4,626	3.8%
Other Financing Sources (Uses):				
Transfers from Other Funds	3,637	3,861	224	6.2%
Transfers to Other Funds	(3,938)	(2,463)	1,475	37.5%
Net Other Financing Sources (Uses)	(301)	1,398	1,699	564.5%
Excess (Deficiency) of Receipts and Other Financing Sources (Uses) Over Disbursements	(2,676)	(324)	2,352	87.9%
Closing Fund Balance	18,118	17,794	(324)	-1.8%

CASH RECEIPTS
SPECIAL REVENUE FUNDS
(millions of dollars)

	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected
Personal Income Tax	1,372	1,295	1,222	1,155
Consumption/Use Taxes	2,223	2,323	2,398	2,424
Sales and Use Tax	1,341	1,378	1,415	1,452
Cigarette and Tobacco Taxes	519	490	462	436
Vapor Excise Tax	21	21	21	21
Motor Fuel Tax	103	103	102	101
Highway Use Tax	0	0	1	0
Medical Cannabis Excise Tax	3	3	3	1
Adult Use Cannabis Tax	194	284	349	368
Auto Rental Tax	42	44	45	45
Peer to Peer Car Sharing Tax	0	0	0	0
Business Taxes	2,609	2,621	2,546	2,584
Corporation Franchise Tax	1,759	1,760	1,674	1,698
Corporation and Utilities Tax	102	103	102	104
Insurance Taxes	288	332	347	363
Bank Tax	14	0	0	0
Petroleum Business Tax	446	426	423	419
Payroll Tax	0	0	0	0
Total Taxes	6,204	6,239	6,166	6,163
Miscellaneous Receipts	24,774	23,827	21,884	22,604
HCRA	7,229	7,424	7,744	8,009
State University Income	6,233	6,526	6,882	7,260
Lottery	3,631	3,565	3,567	3,567
Medicaid	1,080	1,080	1,080	1,080
Industry Assessments	800	812	795	795
Motor Vehicle Fees	227	212	212	212
All Other	5,574	4,208	1,604	1,681
Federal Receipts	94,760	80,810	76,617	77,660
Total	125,738	110,876	104,667	106,427

CASH RECEIPTS
SPECIAL REVENUE FUNDS
(millions of dollars)

	FY 2025	FY 2026	Annual	Annual
	Actuals	Projected	\$ Change	% Change
Personal Income Tax	1,448	1,372	(76)	-5.2%
Consumption/Use Taxes	2,156	2,223	67	3.1%
Sales and Use Tax	1,314	1,341	27	2.1%
Cigarette and Tobacco Taxes	553	519	(34)	-6.1%
Vapor Excise Tax	21	21	0	0.0%
Motor Fuel Tax	104	103	(1)	-1.0%
Highway Use Tax	2	0	(2)	-100.0%
Medical Cannabis Excise Tax	4	3	(1)	-25.0%
Adult Use Cannabis Tax	125	194	69	55.2%
Auto Rental Tax	33	42	9	27.3%
Peer to Peer Car Sharing Tax	0	0	0	0.0%
Business Taxes	2,818	2,609	(209)	-7.4%
Corporation Franchise Tax	1,888	1,759	(129)	-6.8%
Corporation and Utilities Tax	100	102	2	2.0%
Insurance Taxes	309	288	(21)	-6.8%
Bank Tax	56	14	(42)	-75.0%
Petroleum Business Tax	465	446	(19)	-4.1%
Payroll Tax	0	0	0	0.0%
Total Taxes	6,422	6,204	(218)	-3.4%
Miscellaneous Receipts	23,804	24,774	970	4.1%
HCRA	7,079	7,229	150	2.1%
State University Income	5,618	6,233	615	10.9%
Lottery	3,578	3,631	53	1.5%
Medicaid	1,068	1,080	12	1.1%
Industry Assessments	865	800	(65)	-7.5%
Motor Vehicle Fees	200	227	27	13.5%
All Other	5,396	5,574	178	3.3%
Federal Receipts	90,233	94,760	4,527	5.0%
Total	120,459	125,738	5,279	4.4%

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

	<u>State</u>	<u>Federal</u>	<u>Total</u>
Opening Fund Balance	<u>(745)</u>	<u>(572)</u>	<u>(1,317)</u>
Receipts:			
Taxes	1,486	0	1,486
Miscellaneous Receipts	5,283	0	5,283
Federal Receipts	2	2,783	2,785
Total Receipts	<u>6,771</u>	<u>2,783</u>	<u>9,554</u>
Disbursements:			
Assistance and Grants	6,573	843	7,416
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	7,789	1,770	9,559
Total Disbursements	<u>14,362</u>	<u>2,613</u>	<u>16,975</u>
Other Financing Sources (Uses):			
Transfers from Other Funds	7,312	24	7,336
Transfers to Other Funds	(439)	0	(439)
Bond and Note Proceeds	386	0	386
Net Other Financing Sources (Uses)	<u>7,259</u>	<u>24</u>	<u>7,283</u>
Excess (Deficiency) of Receipts and Other Financing Sources (Uses) Over Disbursements	<u>(332)</u>	<u>194</u>	<u>(138)</u>
Closing Fund Balance	<u><u>(1,077)</u></u>	<u><u>(378)</u></u>	<u><u>(1,455)</u></u>

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

	<u>State</u>	<u>Federal</u>	<u>Total</u>
Opening Fund Balance	(1,077)	(378)	(1,455)
Receipts:			
Taxes	1,464	0	1,464
Miscellaneous Receipts	9,029	274	9,303
Federal Receipts	5	3,193	3,198
Total Receipts	10,498	3,467	13,965
Disbursements:			
Assistance and Grants	6,660	1,252	7,912
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	9,042	1,982	11,024
Total Disbursements	15,702	3,234	18,936
Other Financing Sources (Uses):			
Transfers from Other Funds	5,833	24	5,857
Transfers to Other Funds	(798)	0	(798)
Bond and Note Proceeds	267	0	267
Net Other Financing Sources (Uses)	5,302	24	5,326
Excess (Deficiency) of Receipts and Other Financing Sources (Uses) Over Disbursements	98	257	355
Closing Fund Balance	(979)	(121)	(1,100)

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

	<u>State</u>	<u>Federal</u>	<u>Total</u>
Opening Fund Balance	(979)	(121)	(1,100)
Receipts:			
Taxes	1,440	0	1,440
Miscellaneous Receipts	12,215	237	12,452
Federal Receipts	5	3,523	3,528
Total Receipts	13,660	3,760	17,420
Disbursements:			
Assistance and Grants	8,211	1,309	9,520
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	9,296	2,399	11,695
Total Disbursements	17,507	3,708	21,215
Other Financing Sources (Uses):			
Transfers from Other Funds	4,442	23	4,465
Transfers to Other Funds	(844)	0	(844)
Bond and Note Proceeds	272	0	272
Net Other Financing Sources (Uses)	3,870	23	3,893
Excess (Deficiency) of Receipts and Other Financing Sources (Uses) Over Disbursements	23	75	98
Closing Fund Balance	(956)	(46)	(1,002)

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

	<u>State</u>	<u>Federal</u>	<u>Total</u>
Opening Fund Balance	<u>(956)</u>	<u>(46)</u>	<u>(1,002)</u>
Receipts:			
Taxes	1,437	0	1,437
Miscellaneous Receipts	12,663	233	12,896
Federal Receipts	5	3,550	3,555
Total Receipts	<u>14,105</u>	<u>3,783</u>	<u>17,888</u>
Disbursements:			
Assistance and Grants	7,232	1,309	8,541
State Operations:			
Personal Service	0	0	0
Non-Personal Service	0	0	0
General State Charges	0	0	0
Debt Service	0	0	0
Capital Projects	10,717	2,400	13,117
Total Disbursements	<u>17,949</u>	<u>3,709</u>	<u>21,658</u>
Other Financing Sources (Uses):			
Transfers from Other Funds	4,503	23	4,526
Transfers to Other Funds	(1,081)	0	(1,081)
Bond and Note Proceeds	302	0	302
Net Other Financing Sources (Uses)	<u>3,724</u>	<u>23</u>	<u>3,747</u>
Excess (Deficiency) of Receipts and Other Financing Sources (Uses) Over Disbursements	<u>(120)</u>	<u>97</u>	<u>(23)</u>
Closing Fund Balance	<u><u>(1,076)</u></u>	<u><u>51</u></u>	<u><u>(1,025)</u></u>

CASH FINANCIAL PLAN
CAPITAL PROJECTS FUNDS
FY 2029
(millions of dollars)

	<u>State</u>	<u>Federal</u>	<u>Total</u>
Opening Fund Balance	<u>(1,076)</u>	<u>51</u>	<u>(1,025)</u>
Receipts:			
Taxes	1,433	0	1,433
Miscellaneous Receipts	11,714	233	11,947
Federal Receipts	5	3,585	3,590
Total Receipts	<u>13,152</u>	<u>3,818</u>	<u>16,970</u>
Disbursements:			
Assistance and Grants	6,434	1,315	7,749
State Operations:			
Personal Service	0	0	0
Non-Personal Service	0	0	0
General State Charges	0	0	0
Debt Service	0	0	0
Capital Projects	10,638	2,429	13,067
Total Disbursements	<u>17,072</u>	<u>3,744</u>	<u>20,816</u>
Other Financing Sources (Uses):			
Transfers from Other Funds	4,772	23	4,795
Transfers to Other Funds	(1,279)	0	(1,279)
Bond and Note Proceeds	396	0	396
Net Other Financing Sources (Uses)	<u>3,889</u>	<u>23</u>	<u>3,912</u>
Excess (Deficiency) of Receipts and Other Financing Sources (Uses) Over Disbursements	<u>(31)</u>	<u>97</u>	<u>66</u>
Closing Fund Balance	<u><u>(1,107)</u></u>	<u><u>148</u></u>	<u><u>(959)</u></u>

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

	FY 2025 Actuals	FY 2026 Projected	Annual \$ Change	Annual % Change
Opening Fund Balance	(1,317)	(1,455)	(138)	-10.5%
Receipts:				
Taxes	1,486	1,464	(22)	-1.5%
Miscellaneous Receipts	5,283	9,303	4,020	76.1%
Federal Receipts	2,785	3,198	413	14.8%
Total Receipts	9,554	13,965	4,411	46.2%
Disbursements:				
Assistance and Grants	7,416	7,912	496	6.7%
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	9,559	11,024	1,465	15.3%
Total Disbursements	16,975	18,936	1,961	11.6%
Other Financing Sources (Uses):				
Transfers From Other Funds	7,336	5,857	(1,479)	-20.2%
Transfers to Other Funds	(439)	(798)	(359)	-81.8%
Bond and Note Proceeds	386	267	(119)	-30.8%
Net Other Financing Sources (Uses)	7,283	5,326	(1,957)	-26.9%
Excess (Deficiency) of Receipts and Other Financing Sources (Uses) Over Disbursements	(138)	355	493	357.2%
Closing Fund Balance	(1,455)	(1,100)	355	24.4%

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

	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected
Consumption/Use Taxes	628	629	630	631
Motor Fuel Tax	384	381	378	374
Highway Use Tax	138	139	140	141
Auto Rental Tax	106	109	112	116
Business Taxes	579	554	550	545
Corporation and Utilities Tax	9	10	10	10
Petroleum Business Tax	570	544	540	535
Other Taxes	257	257	257	257
Real Estate Transfer Tax	257	257	257	257
Total Taxes	1,464	1,440	1,437	1,433
Miscellaneous Receipts	9,303	12,452	12,896	11,947
Authority Bond Proceeds	7,892	10,998	11,527	10,578
State Park Fees	327	307	328	280
Environmental Revenues	96	96	96	96
Motor Vehicle Fees	730	730	730	730
All Other	258	321	215	263
Federal Receipts	3,198	3,528	3,555	3,590
Total	13,965	17,420	17,888	16,970

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

	FY 2025 Actuals	FY 2026 Projected	Annual \$ Change	Annual % Change
Consumption/Use Taxes	623	628	5	0.8%
Motor Fuel Tax	383	384	1	0.3%
Highway Use Tax	136	138	2	1.5%
Auto Rental Tax	104	106	2	1.9%
Business Taxes	606	579	(27)	-4.5%
Corporation and Utilities Tax	10	9	(1)	-10.0%
Petroleum Business Tax	596	570	(26)	-4.4%
Other Taxes	257	257	0	0.0%
Real Estate Transfer Tax	257	257	0	0.0%
Total Taxes	1,486	1,464	(22)	-1.5%
Miscellaneous Receipts	5,283	9,303	4,020	76.1%
Authority Bond Proceeds	4,195	7,892	3,697	88.1%
State Park Fees	184	327	143	77.7%
Environmental Revenues	128	96	(32)	-25.0%
Motor Vehicle Fees	732	730	(2)	-0.3%
All Other	44	258	214	486.4%
Federal Receipts	2,785	3,198	413	14.8%
Total	9,554	13,965	4,411	46.2%

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

	<u>FY 2025</u> <u>Actuals</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>
EDUCATION					
Education School Aid	0	4	3	3	3
Functional Total	<u>0</u>	<u>4</u>	<u>3</u>	<u>3</u>	<u>3</u>
TOTAL CAPITAL OFF-BUDGET SPENDING	<u>0</u>	<u>4</u>	<u>3</u>	<u>3</u>	<u>3</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 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected
Personal Income Tax	32,294	33,794	34,898	36,254
Consumption/Use Taxes	9,791	10,078	10,368	10,646
Sales and Use Tax	9,791	10,078	10,368	10,646
Business Taxes	8,627	8,706	8,822	8,990
Pass Through Entity Tax	8,627	8,706	8,822	8,990
Other Taxes	1,029	1,135	1,258	1,333
Real Estate Transfer Tax	1,021	1,126	1,248	1,323
Employer Compensation Expense Program	8	9	10	10
Total Taxes	51,741	53,713	55,346	57,223
Miscellaneous Receipts	537	437	453	452
Mental Hygiene Patient Receipts	396	273	273	273
SUNY Dormitory Fees	0	0	0	0
Health Patient Receipts	139	163	179	178
All Other	2	1	1	1
Federal Receipts	58	53	45	37
Total	52,336	54,203	55,844	57,712

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

	FY 2025 Actuals	FY 2026 Projected	Annual \$ Change	Annual % Change
Personal Income Tax	30,601	32,294	1,693	5.5%
Consumption/Use Taxes	9,516	9,791	275	2.9%
Sales and Use Tax	9,516	9,791	275	2.9%
Business Taxes	8,890	8,627	(263)	-3.0%
Pass Through Entity Tax	8,890	8,627	(263)	-3.0%
Other Taxes	1,007	1,029	22	2.2%
Real Estate Transfer Tax	1,000	1,021	21	2.1%
Employer Compensation Expense Program	7	8	1	14.3%
Total Taxes	50,014	51,741	1,727	3.5%
Miscellaneous Receipts	506	537	31	6.1%
Mental Hygiene Patient Receipts	412	396	(16)	-3.9%
SUNY Dormitory Fees	0	0	0	0.0%
Health Patient Receipts	93	139	46	49.5%
All Other	1	2	1	100.0%
Federal Receipts	45	58	13	28.9%
Total	50,565	52,336	1,771	3.5%

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

	General Fund	State Special Revenue Funds	State Capital Projects Funds	Debt Service Funds	State Funds Total
Opening Fund Balance	46,331	9,642	(745)	105	55,333
Receipts:					
Taxes	59,590	6,422	1,486	50,014	117,512
Miscellaneous Receipts	5,168	22,921	5,283	506	33,878
Federal Receipts	3,650	(12)	2	45	3,685
Total Receipts	68,408	29,331	6,771	50,565	155,075
Disbursements:					
Assistance and Grants	74,833	21,026	6,573	0	102,432
State Operations:					
Personal Service	10,784	6,131	0	0	16,915
Non-Personal Service	2,932	3,689	0	40	6,661
General State Charges	9,297	1,146	0	0	10,443
Debt Service	0	0	0	3,776	3,776
Capital Projects	0	0	7,789	0	7,789
Total Disbursements	97,846	31,992	14,362	3,816	148,016
Other Financing Sources (Uses):					
Transfers from Other Funds	50,853	3,637	7,312	2,869	64,671
Transfers to Other Funds	(10,830)	(329)	(439)	(49,606)	(61,204)
Bond and Note Proceeds	0	0	386	0	386
Net Other Financing Sources (Uses)	40,023	3,308	7,259	(46,737)	3,853
Excess (Deficiency) of Receipts and Other Financing Sources (Uses) Over Disbursements	10,585	647	(332)	12	10,912
Closing Fund Balance	56,916	10,289	(1,077)	117	66,245

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

	General Fund	State Special Revenue Funds	State Capital Projects Funds	Debt Service Funds	State Funds Total
Opening Fund Balance	56,916	10,289	(1,077)	117	66,245
Receipts:					
Taxes	60,547	6,204	1,464	51,741	119,956
Miscellaneous Receipts	4,214	23,675	9,029	537	37,455
Federal Receipts	0	(10)	5	58	53
Total Receipts	64,761	29,869	10,498	52,336	157,464
Disbursements:					
Assistance and Grants	83,290	23,549	6,660	0	113,499
State Operations:					
Personal Service	12,292	6,532	0	0	18,824
Non-Personal Service	3,876	4,084	0	41	8,001
General State Charges	10,204	1,357	0	0	11,561
Debt Service	0	0	0	2,288	2,288
Capital Projects	0	0	9,042	0	9,042
Total Disbursements	109,662	35,522	15,702	2,329	163,215
Other Financing Sources (Uses):					
Transfers from Other Funds	52,893	3,861	5,833	2,112	64,699
Transfers to Other Funds	(16,820)	1,045	(798)	(52,093)	(68,666)
Bond and Note Proceeds	0	0	267	0	267
Net Other Financing Sources (Uses)	36,073	4,906	5,302	(49,981)	(3,700)
Excess (Deficiency) of Receipts and Use (Reservation) of Fund Balance Over Disbursements	(8,828)	(747)	98	26	(9,451)
Closing Fund Balance	48,088	9,542	(979)	143	56,794

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

	General Fund	State Special Revenue Funds	State Capital Projects Funds	Debt Service Funds	State Funds Total
Receipts:					
Taxes	62,169	6,239	1,440	53,713	123,561
Miscellaneous Receipts	3,112	23,217	12,215	437	38,981
Federal Receipts	0	(9)	5	53	49
Total Receipts	65,281	29,447	13,660	54,203	162,591
Disbursements:					
Assistance and Grants	89,303	22,808	8,211	0	120,322
State Operations:					
Personal Service	12,758	6,732	0	0	19,490
Non-Personal Service	3,910	4,183	0	39	8,132
General State Charges	10,815	1,402	0	0	12,217
Debt Service	0	0	0	3,742	3,742
Capital Projects	0	0	9,296	0	9,296
Total Disbursements	116,786	35,125	17,507	3,781	173,199
Other Financing Sources (Uses):					
Transfers from Other Funds	52,670	3,575	4,442	2,010	62,697
Transfers to Other Funds	(7,934)	1,023	(844)	(52,411)	(60,166)
Bond and Note Proceeds	0	0	272	0	272
Net Other Financing Sources (Uses)	44,736	4,598	3,870	(50,401)	2,803
Use (Reservation) of Fund Balance:					
Economic Uncertainties	1,000				
Extraordinary Monetary Settlements	367				
Rainy Day Reserve	(1,000)				
Timing of PTET/PIT Credits	(154)				
Timing of Resource Management	2,402				
Total Use (Reservation) of Fund Balance	2,615				
Excess (Deficiency) of Receipts and Use (Reservation) of Fund Balance Over Disbursements	(4,154)				

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

	General Fund	State Special Revenue Funds	State Capital Projects Funds	Debt Service Funds	State Funds Total
Receipts:					
Taxes	63,090	6,166	1,437	55,346	126,039
Miscellaneous Receipts	2,287	21,275	12,663	453	36,678
Federal Receipts	0	(8)	5	45	42
Total Receipts	65,377	27,433	14,105	55,844	162,759
Disbursements:					
Assistance and Grants	94,674	21,317	7,232	0	123,223
State Operations:					
Personal Service	13,293	6,950	0	0	20,243
Non-Personal Service	4,014	4,334	0	39	8,387
General State Charges	11,841	1,443	0	0	13,284
Debt Service	0	0	0	5,506	5,506
Capital Projects	0	0	10,717	0	10,717
Total Disbursements	123,822	34,044	17,949	5,545	181,360
Other Financing Sources (Uses):					
Transfers from Other Funds	52,262	3,433	4,503	2,078	62,276
Transfers to Other Funds	(7,840)	1,327	(1,081)	(52,354)	(59,948)
Bond and Note Proceeds	0	0	302	0	302
Net Other Financing Sources (Uses)	44,422	4,760	3,724	(50,276)	2,630
Use (Reservation) of Fund Balance:					
Economic Uncertainties	862				
Extraordinary Monetary Settlements	25				
Timing of PTET/PIT Credits	(248)				
Timing of Resource Management	4,213				
Rainy Day Reserve	(862)				
Total Use (Reservation) of Fund Balance	3,990				
Excess (Deficiency) of Receipts and Use (Reservation) of Fund Balance Over Disbursements	(10,033)				

CASH FINANCIAL PLAN
STATE FUNDS
FY 2029
(millions of dollars)

	General Fund	State Special Revenue Funds	State Capital Projects Funds	Debt Service Funds	State Funds Total
Receipts:					
Taxes	65,070	6,163	1,433	57,223	129,889
Miscellaneous Receipts	2,167	21,995	11,714	452	36,328
Federal Receipts	0	(7)	5	37	35
Total Receipts	67,237	28,151	13,152	57,712	166,252
Disbursements:					
Assistance and Grants	99,304	20,738	6,434	0	126,476
State Operations:					
Personal Service	12,835	7,176	0	0	20,011
Non-Personal Service	3,927	4,491	0	39	8,457
General State Charges	12,885	1,484	0	0	14,369
Debt Service	0	0	0	6,106	6,106
Capital Projects	0	0	10,638	0	10,638
Total Disbursements	128,951	33,889	17,072	6,145	186,057
Other Financing Sources (Uses):					
Transfers from Other Funds	53,901	3,472	4,772	2,307	64,452
Transfers to Other Funds	(8,396)	1,345	(1,279)	(53,851)	(62,181)
Bond and Note Proceeds	0	0	396	0	396
Net Other Financing Sources (Uses)	45,505	4,817	3,889	(51,544)	2,667
Use (Reservation) of Fund Balance:					
Timing of PTET/PIT Credits	(339)				
Timing of Resource Management	3,953				
Total Use (Reservation) of Fund Balance	3,614				
Excess (Deficiency) of Receipts and Use (Reservation) of Fund Balance Over Disbursements	(12,595)				

CASH FINANCIAL PLAN
STATE FUNDS
(millions of dollars)

	FY 2025	FY 2026	Annual	Annual
	Actuals	Projected	\$ Change	% Change
Opening Fund Balance	55,333	66,245	10,912	19.7%
Receipts:				
Taxes	117,512	119,956	2,444	2.1%
Miscellaneous Receipts	33,878	37,455	3,577	10.6%
Federal Receipts	3,685	53	(3,632)	-98.6%
Total Receipts	155,075	157,464	2,389	1.5%
Disbursements:				
Assistance and Grants	102,432	113,499	11,067	10.8%
State Operations:				
Personal Service	16,915	18,824	1,909	11.3%
Non-Personal Service	6,661	8,001	1,340	20.1%
General State Charges	10,443	11,561	1,118	10.7%
Debt Service	3,776	2,288	(1,488)	-39.4%
Capital Projects	7,789	9,042	1,253	16.1%
Total Disbursements	148,016	163,215	15,199	10.3%
Other Financing Sources (Uses):				
Transfers from Other Funds	64,671	64,699	28	0.0%
Transfers to Other Funds	(61,204)	(68,666)	(7,462)	-12.2%
Bond and Note Proceeds	386	267	(119)	-30.8%
Net Other Financing Sources (Uses)	3,853	(3,700)	(7,553)	-196.0%
Excess (Deficiency) of Receipts and Other Financing Sources (Uses) Over Disbursements	10,912	(9,451)	(20,363)	-186.6%
Closing Fund Balance	66,245	56,794	(9,451)	-14.3%

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

	2024	May	June	July	August	September	October	November	December	2025	January	February	March	Total
	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	
OPENING BALANCE	46,331	49,055	45,548	49,585	48,710	47,927	52,398	46,865	45,554	55,244	58,099	56,951	46,331	
RECEIPTS:														
Personal Income Tax	3,650	1,926	2,552	2,091	1,756	2,488	1,371	1,831	2,696	3,116	3,114	2,561	29,152	
Consumption/Use Taxes	754	766	968	802	797	973	795	796	961	872	718	855	10,057	
Business Taxes	1,225	211	3,265	(17)	50	3,360	(461)	25	4,525	560	87	6,229	19,059	
Other Taxes	185	121	113	96	124	102	79	108	144	65	95	90	1,322	
Total Taxes	5,814	3,024	6,898	2,972	2,727	6,923	1,784	2,760	8,326	4,613	4,014	9,735	59,590	
Abandoned Property	0	0	0	0	10	100	30	130	0	30	10	589	899	
ABC License Fee	5	4	5	4	4	4	10	5	4	5	5	6	61	
Investment Income	238	217	227	216	234	224	219	203	176	190	214	198	2,556	
Licenses, Fees, etc.	83	43	61	77	43	166	63	55	50	115	31	117	904	
Motor Vehicle Fees	44	57	4	32	20	(2)	51	6	26	36	7	62	343	
Reimbursements	75	62	31	(22)	87	37	27	(64)	98	(57)	21	(46)	249	
Extraordinary Settlements	0	0	0	0	0	0	0	0	0	0	0	0	0	
Other Transactions	5	3	52	(21)	39	(49)	7	3	56	3	10	48	156	
Total Miscellaneous Receipts	450	386	380	286	437	480	407	338	410	322	298	974	5,168	
Federal Receipts	0	0	0	0	0	1	0	4	3,645	0	0	0	3,650	
PTET in Excess of Revenue Bond Debt Service	3,650	1,935	2,552	1,982	1,549	2,643	1,371	1,830	2,698	4,423	1,317	2,128	28,078	
PTET in Excess of Revenue Bond Debt Service	23	72	1,545	(26)	54	1,529	(459)	54	2,693	188	86	3,131	8,890	
ECEP in Excess of Revenue Bond Debt Service	0	0	0	0	0	0	0	0	5	0	0	2	7	
Sales Tax in Excess of LGAC Bond Debt Service	0	0	0	0	0	0	0	0	0	0	0	0	0	
Sales Tax in Excess of Revenue Bond Debt Service	620	672	873	696	701	1,173	693	590	810	687	573	548	8,636	
Real Estate Taxes in Excess of CW/CA Debt Service	79	95	67	88	95	75	79	79	72	94	77	69	969	
All Other	153	300	176	202	144	138	110	197	290	364	794	1,405	4,273	
Total Transfers from Other Funds	4,525	3,074	5,213	2,942	2,543	5,558	1,794	2,750	6,568	5,756	2,847	7,283	50,853	
TOTAL RECEIPTS	10,789	6,484	12,491	6,200	5,707	12,962	3,985	5,852	18,949	10,691	7,159	17,992	119,261	
DISBURSEMENTS:														
School Aid	1,806	4,993	1,754	273	772	1,826	1,018	1,926	2,513	1,391	1,067	10,886	30,225	
Higher Education	25	25	710	162	36	167	556	27	90	104	548	830	3,280	
All Other Education	27	311	216	753	54	66	74	91	160	587	89	440	2,868	
Medicaid - DOH	3,585	2,591	1,127	2,904	2,222	2,351	3,056	2,541	1,456	2,219	1,112	(703)	24,461	
Public Health	15	35	31	105	66	66	94	(46)	61	63	44	231	765	
Mental Hygiene	66	104	714	111	141	685	217	135	1,122	268	935	1,543	6,041	
Children and Families	33	30	195	66	39	141	887	188	399	226	103	434	2,741	
Temporary & Disability Assistance	33	404	244	123	125	490	130	123	161	362	126	210	2,531	
Transportation	0	47	19	3	57	0	6	50	30	0	37	(1)	248	
Unrestricted Aid	1	11	390	5	51	116	7	0	186	0	1	63	831	
All Other	118	67	(197)	56	101	111	75	74	97	104	26	210	842	
Total Assistance and Grants	5,709	8,618	5,203	4,561	3,664	6,019	6,120	5,109	6,275	5,324	4,088	14,143	74,833	
Personal Service	838	997	809	1,090	902	829	994	817	1,056	765	823	864	10,784	
Non-Personal Service	167	304	247	280	311	192	301	(206)	238	301	345	452	2,932	
Total State Operations	1,005	1,301	1,056	1,370	1,213	1,021	1,295	611	1,294	1,066	1,168	1,316	13,716	
General State Charges	670	690	549	600	519	579	601	516	555	696	2,005	1,317	9,297	
Debt Service	24	3	0	47	(1)	23	5	0	(4)	202	(13)	(12)	274	
Capital Projects	283	(895)	779	239	764	789	1,396	572	1,007	444	919	628	6,925	
SUNY Operations	226	238	432	241	53	15	15	284	6	6	3	143	1,660	
Other Purposes	148	36	435	17	278	47	86	71	126	98	137	492	1,971	
Total Transfers to Other Funds	681	(618)	1,646	544	1,094	872	1,502	927	1,135	750	1,046	1,251	10,830	
TOTAL DISBURSEMENTS	8,065	9,991	8,454	7,075	6,490	8,491	9,518	7,163	9,259	7,836	8,307	18,027	108,676	
Excess/(Deficiency) of Receipts over Disbursements	2,724	(3,507)	4,037	(875)	(783)	4,471	(5,533)	(1,311)	9,690	2,855	(1,148)	(35)	10,585	
CLOSING BALANCE	49,055	45,548	49,585	48,710	47,927	52,398	46,865	45,554	55,244	58,099	56,951	56,916	56,916	

CASHFLOW
STATE OPERATING FUNDS
FY 2025
(millions of dollars)

	2024 April Actuals	May Actuals	June Actuals	July Actuals	August Actuals	September Actuals	October Actuals	November Actuals	December Actuals	2025 January Actuals	February Actuals	March Actuals	Intra-Fund Transfer Eliminations	Total
OPENING BALANCE	56,078	60,412	56,827	62,062	61,532	61,317	62,354	57,021	55,743	64,857	69,445	70,513		56,078
RECEIPTS:														
Personal Income Tax	7,300	3,852	5,104	4,183	3,512	4,975	2,742	3,661	5,395	9,118	6,229	5,130	0	61,201
Consumption/Use Taxes	1,685	1,645	2,100	1,719	1,711	2,120	1,709	1,704	2,107	1,861	1,543	1,825	0	21,729
Business Taxes	1,560	385	5,239	65	179	5,290	(784)	148	7,625	909	196	9,955	0	30,767
Other Taxes	268	217	182	188	221	180	162	190	224	162	175	160	0	2,329
Total Taxes	10,813	6,099	12,625	6,155	5,623	12,565	3,829	5,703	15,351	12,050	8,143	17,070	0	116,026
Abandoned Property	0	0	0	0	10	100	30	130	0	30	10	589	0	899
ABC License Fee	5	4	4	4	4	4	4	5	4	5	5	6	0	61
HCRA	583	543	610	624	519	591	644	550	665	441	611	698	0	7,079
Investment Income	238	217	227	216	234	219	203	203	176	219	214	198	0	2,556
Licenses, Fees, etc.	83	43	61	77	43	166	63	55	50	115	31	117	0	904
Lottery	289	322	257	327	264	271	326	261	266	342	257	396	0	3,578
Medicaid	89	82	93	80	89	92	84	111	83	73	106	86	0	1,068
Motor Vehicle Fees	58	74	21	48	41	15	69	24	40	51	23	79	0	543
Reimbursements	75	62	31	(22)	87	37	(64)	(64)	98	(57)	21	(46)	0	249
State University Income	354	366	323	411	539	758	534	361	365	640	690	277	0	5,618
Extraordinary Settlements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Other Transactions	494	391	525	459	426	460	496	510	509	730	486	554	0	6,040
Total Miscellaneous Receipts	2,268	2,104	2,153	2,224	2,256	2,718	2,502	2,146	2,256	2,560	2,454	2,954	0	28,595
Federal Receipts	8	(1)	0	0	0	31	1	4	3,649	0	(10)	1	0	3,683
TOTAL RECEIPTS	13,089	8,202	14,778	8,379	7,879	15,314	6,332	7,853	21,256	14,610	10,587	20,025	0	148,304
DISBURSEMENTS:														
School Aid	1,806	4,993	2,037	273	772	5,500	1,182	2,090	2,677	1,555	1,231	11,174	0	35,290
Higher Education	25	25	710	162	36	167	556	27	90	104	548	830	0	3,280
All Other Education	27	311	217	753	55	67	74	92	161	588	89	442	0	2,876
STAR	0	0	0	0	0	0	0	0	1	1,442	0	5	0	1,448
Medicaid - DOH	3,973	3,095	1,678	3,384	2,730	2,855	3,690	2,979	1,941	2,738	1,674	493	0	31,230
Public Health	99	171	355	198	150	283	276	122	228	225	132	503	0	2,742
Mental Hygiene	66	105	722	113	143	694	248	145	1,129	272	938	1,555	0	6,130
Children and Families	33	30	195	66	39	141	887	188	399	226	103	435	0	2,742
Temporary & Disability Assistance	33	404	123	123	125	490	130	123	161	362	128	210	0	2,533
Transportation	72	666	374	394	608	374	433	756	1,167	70	168	38	0	5,120
Unrestricted Aid	1	11	390	5	51	116	7	0	186	0	1	63	0	831
All Other	151	134	(170)	139	172	160	157	159	145	175	125	290	0	1,637
Total Assistance and Grants	6,286	9,945	6,752	5,610	4,881	10,847	7,640	6,681	8,285	7,757	5,137	16,038	0	95,859
Personal Service	1,309	1,470	1,243	1,819	1,369	1,272	1,487	1,303	1,750	1,247	1,304	1,342	0	16,915
Non-Personal Service	440	603	522	633	624	489	673	61	525	673	666	752	0	6,661
Total State Operations	1,749	2,073	1,765	2,452	1,993	1,761	2,160	1,364	2,275	1,920	1,970	2,094	0	23,576
General State Charges	685	819	628	707	590	673	717	601	710	845	2,082	1,386	0	10,443
Debt Service	32	18	4	5	27	239	5	19	5	1	128	3,293	0	3,776
Capital Projects	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL DISBURSEMENTS	8,752	12,855	9,149	8,774	7,491	13,520	10,522	8,665	11,275	10,523	9,317	22,811	0	133,654
OTHER FINANCING SOURCES (USES):														
Transfers from other funds	5,214	3,535	6,454	3,361	3,054	5,685	2,166	3,226	6,811	6,815	3,625	8,022	(609)	57,359
Transfers to other funds	(5,217)	(2,467)	(6,848)	(3,496)	(3,657)	(6,442)	(3,309)	(3,692)	(7,678)	(6,314)	(3,827)	(8,427)	609	(60,765)
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)	(1,143)	(466)	(867)	501	(202)	(405)	0	(3,406)
Excess/(Deficiency) of Receipts over Disbursements	4,334	(3,585)	5,235	(530)	(215)	1,037	(5,333)	(1,278)	9,114	4,588	1,068	(3,191)	0	11,244
CLOSING BALANCE	60,412	56,827	62,062	61,532	61,317	62,354	57,021	55,743	64,857	69,445	70,513	67,322	0	67,322

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

	2024 April Actuals	May Actuals	June Actuals	July Actuals	August Actuals	September Actuals	October Actuals	November Actuals	December Actuals	2025 January Actuals	February Actuals	March Actuals	Intra-Fund Transfer Eliminations	Total
OPENING BALANCE	65,913	72,246	68,512	73,078	71,945	72,420	74,031	67,909	66,773	72,077	75,384	77,706		65,913
RECEIPTS:														
Personal Income Tax	7,300	3,852	5,104	4,183	3,512	4,975	2,742	3,661	5,395	9,118	6,229	5,130	0	61,201
Consumption/Use Taxes	1,734	1,686	2,165	1,766	1,756	2,196	1,754	1,747	2,174	1,908	1,587	1,879	0	22,352
Business Taxes	1,609	435	5,296	117	236	5,343	(734)	200	7,674	952	243	10,002	0	31,373
Other Taxes	268	217	207	215	246	206	188	215	250	188	201	185	0	2,586
Total Taxes	10,911	6,190	12,772	6,281	5,750	12,720	3,950	5,823	15,493	12,166	8,260	17,196	0	117,512
Abandoned Property	0	0	0	0	10	100	30	130	0	30	10	589	0	899
ABC License Fee	5	4	5	4	4	4	10	5	4	5	5	6	0	61
HCRA	583	543	610	624	519	591	644	550	665	441	611	698	0	7,079
Investment Income	238	217	227	216	234	219	203	203	176	190	214	198	0	2,556
Licenses, Fees, etc.	83	43	61	77	43	166	63	55	50	115	31	117	0	904
Lottery	289	322	257	327	264	271	326	261	266	342	257	396	0	3,578
Medicaid	89	82	93	80	89	84	92	111	83	73	106	86	0	1,068
Motor Vehicle Fees	58	74	21	48	41	15	69	24	40	51	23	79	0	543
Reimbursements	75	62	31	(22)	87	37	27	(64)	98	(57)	21	(46)	0	249
State University Income	354	366	323	411	539	758	534	361	365	640	690	277	0	5,618
Extraordinary Settlements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Other Transactions	760	1,916	695	1,032	615	1,018	921	680	829	896	648	2,196	0	12,206
Total Miscellaneous Receipts	2,534	3,629	2,323	2,797	2,445	3,276	2,927	2,316	2,576	2,726	2,616	4,596	0	34,761
Federal Receipts	8,296	7,572	7,927	7,367	10,150	7,676	7,591	8,327	8,907	6,569	10,002	6,329	0	96,713
TOTAL RECEIPTS	21,741	17,391	23,022	16,445	18,345	23,672	14,468	16,466	26,976	21,461	20,878	28,121	0	248,986
DISBURSEMENTS:														
School Aid	2,391	5,325	2,844	688	3,255	5,840	1,448	2,547	3,373	2,047	1,523	11,773	0	43,054
Higher Education	25	25	710	162	36	167	556	27	91	105	548	830	0	3,282
All Other Education	99	480	287	823	120	128	121	235	240	144	144	698	0	3,996
STAR	0	0	0	0	0	0	0	0	1	1,442	0	5	0	1,448
Medicaid - DOH	8,339	8,681	7,320	9,132	7,875	8,321	9,737	8,157	7,181	7,700	8,090	5,632	0	96,165
Public Health	283	345	1,044	393	325	667	489	526	562	455	323	971	0	6,383
Mental Hygiene	91	128	745	134	168	719	278	172	1,167	297	981	1,578	0	6,458
Children and Families	81	331	581	217	153	272	1,035	263	458	294	160	502	0	4,347
Temporary & Disability Assistance	578	653	779	715	305	652	426	451	393	530	502	524	0	6,508
Transportation	105	711	517	427	641	649	778	789	1,622	134	617	361	0	7,351
Unrestricted Aid	1	11	390	5	51	116	7	0	186	0	1	63	0	831
All Other	351	421	(149)	670	1,172	735	1,365	959	2,336	781	464	1,165	0	10,270
Total Assistance and Grants	12,344	17,111	15,068	13,366	14,101	18,266	16,240	14,126	17,610	14,406	13,353	24,102	0	190,093
Personal Service	1,371	1,532	1,300	1,899	1,431	1,328	1,565	1,363	1,839	1,314	1,366	1,401	0	17,709
Non-Personal Service	489	786	646	742	787	695	843	662	675	869	884	1,395	0	9,473
Total State Operations	1,860	2,318	1,946	2,641	2,218	2,023	2,408	2,025	2,514	2,183	2,250	2,796	0	27,182
General State Charges	685	894	654	739	620	704	773	641	739	878	2,114	1,420	0	10,861
Debt Service	32	18	4	5	27	239	5	19	5	1	128	3,293	0	3,776
Capital Projects	485	783	751	826	879	819	1,161	788	807	684	706	870	0	9,559
TOTAL DISBURSEMENTS	15,406	21,124	18,423	17,577	17,845	22,051	20,587	17,599	21,675	18,152	18,551	32,481	0	241,471
OTHER FINANCING SOURCES (USES):														
Transfers from other funds	5,499	2,642	7,257	3,606	3,835	6,499	3,565	3,801	7,866	7,293	4,547	8,894	(609)	64,695
Transfers to other funds	(5,501)	(2,643)	(7,290)	(3,607)	(3,860)	(6,509)	(3,568)	(3,804)	(7,863)	(7,295)	(4,552)	(8,930)	609	(64,813)
Bond and note proceeds	0	0	0	0	0	0	0	0	0	0	0	386	0	386
NET OTHER FINANCING SOURCES/(USES)	(2)	(1)	(33)	(1)	(25)	(10)	(3)	(3)	3	(2)	(5)	350	0	268
Excess/(Deficiency) of Receipts over Disbursements	6,333	(3,734)	4,566	(1,133)	475	1,611	(6,122)	(1,136)	5,304	3,307	2,322	(4,010)	0	7,783
CLOSING BALANCE	72,246	68,512	73,078	71,945	72,420	74,031	67,909	66,773	72,077	75,384	77,706	73,696	0	73,696

CASHFLOW
SPECIAL REVENUE FUNDS
FY 2025
(millions of dollars)

	2024 April Actuals	May Actuals	June Actuals	July Actuals	August Actuals	September Actuals	October Actuals	November Actuals	December Actuals	2025 January Actuals	February Actuals	March Actuals	Intra-Fund Transfer Eliminations	Total
OPENING BALANCE	20,794	24,033	24,134	24,410	24,320	25,592	23,203	22,745	23,003	18,801	18,271	20,165		20,794
RECEIPTS:														
Personal Income Tax	0	0	0	0	0	0	0	0	1	1,443	0	4	0	1,448
Consumption/Use Taxes	229	157	209	172	164	223	166	156	227	172	138	143	0	2,156
Business Taxes	312	102	429	107	75	401	136	69	407	161	23	596	0	2,818
Other Taxes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Taxes	541	259	638	279	239	624	302	225	635	1,776	161	743	0	6,422
HCRA	583	543	610	624	519	591	644	550	665	441	611	698	0	7,079
State University Income	354	366	323	411	539	758	534	361	365	640	690	277	0	5,618
Lottery	289	322	257	327	264	271	326	261	266	342	257	396	0	3,578
Medicaid	89	82	93	80	89	92	84	111	83	73	106	86	0	1,068
Motor Vehicle Fees	14	17	17	16	21	17	18	15	14	17	16	17	0	200
Other Transactions	530	457	490	504	437	534	499	553	483	716	492	566	0	6,261
Total Miscellaneous Receipts	1,859	1,787	1,790	1,962	1,869	2,263	2,105	1,854	1,876	2,227	2,172	2,040	0	23,804
Federal Receipts	8,036	7,408	7,737	7,184	9,851	7,467	7,365	7,892	5,018	6,305	9,781	6,189	0	90,233
TOTAL RECEIPTS	10,436	9,454	10,165	9,425	11,959	10,354	9,772	9,971	7,529	10,308	12,114	8,972	0	120,459
DISBURSEMENTS:														
School Aid	585	332	1,090	401	2,469	4,014	430	553	855	654	434	876	0	12,693
Higher Education	0	0	0	0	0	0	0	0	1	1	0	0	0	2
All Other Education	70	166	68	65	63	59	45	124	68	30	53	255	0	1,066
STAR	0	0	0	0	0	0	0	0	1	1,442	0	5	0	1,448
Medicaid - DOH	4,754	6,090	6,193	6,228	5,653	5,970	6,681	5,616	5,725	5,481	6,978	6,335	0	71,704
Public Health	234	282	989	258	237	589	346	507	471	366	252	715	0	5,246
Mental Hygiene	16	16	23	18	15	24	53	31	38	21	28	28	0	311
Children and Families	48	301	386	151	114	131	148	75	59	68	57	68	0	1,606
Temporary & Disability Assistance	545	249	535	564	180	162	268	328	204	168	376	284	0	3,863
Transportation	78	620	365	395	562	371	433	711	1,142	79	138	49	0	4,943
Unrestricted Aid	0	0	0	0	0	0	0	0	0	0	0	0	0	0
All Other	107	211	(87)	221	429	313	423	506	1,698	349	247	545	0	4,962
Total Assistance and Grants	6,437	8,267	9,562	8,301	9,722	11,633	8,827	8,451	10,262	8,659	8,563	9,160	0	107,844
Personal Service	533	535	491	809	529	499	571	546	783	549	543	537	0	6,925
Non-Personal Service	322	481	399	438	474	502	542	867	437	568	535	936	0	6,501
Total State Operations	855	1,016	890	1,247	1,003	1,001	1,113	1,413	1,220	1,117	1,078	1,473	0	13,426
General State Charges	15	204	105	139	101	125	172	125	184	182	109	103	0	1,564
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	10,112	9,989	11,666	9,958	9,750	10,736	0	122,834
OTHER FINANCING SOURCES (USES):														
Transfers from Other Funds	389	307	1,142	283	353	86	136	384	148	133	257	628	(609)	3,637
Transfers to Other Funds	(279)	(173)	(474)	(111)	(214)	(70)	(254)	(108)	(213)	(1,013)	(727)	(911)	609	(3,938)
NET OTHER FINANCING SOURCES/(USES)	110	134	668	172	139	16	(118)	276	(65)	(880)	(470)	(283)	0	(301)
Excess/(Deficiency) of Receipts over Disbursements	3,239	101	276	(90)	1,272	(2,389)	(458)	258	(4,202)	(530)	1,894	(2,047)	0	(2,676)
CLOSING BALANCE	24,033	24,134	24,410	24,320	25,592	23,203	22,745	23,003	18,801	18,271	20,165	18,118	0	18,118

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

	2024 April Actuals	May Actuals	June Actuals	July Actuals	August Actuals	September Actuals	October Actuals	November Actuals	December Actuals	2025 January Actuals	February Actuals	March Actuals	Intra-Fund Transfer Eliminations	Total
OPENING BALANCE	9,642	11,009	11,018	12,127	12,355	12,645	9,877	9,844	9,821	9,179	9,779	10,375		9,642
RECEIPTS:														
Personal Income Tax	0	0	0	0	0	0	0	0	1	1,443	0	4	0	1,448
Consumption/Use Taxes	229	157	209	172	164	223	166	156	227	172	138	143	0	2,156
Business Taxes	312	102	429	107	75	401	136	69	407	161	23	596	0	2,818
Other Taxes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Taxes	541	259	638	279	239	624	302	225	635	1,776	161	743	0	6,422
HCRA	583	543	610	624	519	591	644	550	665	441	611	698	0	7,079
State University Income	354	366	323	411	539	758	534	361	365	640	690	277	0	5,618
Lottery	289	322	257	327	264	271	326	261	286	342	257	396	0	3,578
Medicaid	89	82	93	80	89	92	84	111	83	73	106	86	0	1,068
Motor Vehicle Fees	14	17	17	16	21	18	17	18	14	15	16	17	0	200
Other Transactions	444	344	418	429	349	462	427	478	418	651	437	521	0	5,378
Total Miscellaneous Receipts	1,773	1,674	1,718	1,887	1,781	2,191	2,033	1,779	1,811	2,162	2,117	1,995	0	22,921
Federal Receipts	1	(1)	0	0	0	0	0	0	0	0	(12)	0	0	(12)
TOTAL RECEIPTS	2,315	1,932	2,356	2,166	2,020	2,815	2,335	2,004	2,446	3,938	2,266	2,738	0	29,331
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	0	1	1	1	0	2	0	8
STAR	0	0	0	0	0	0	0	0	0	1,442	0	5	0	1,448
Medicaid - DOH	388	504	551	480	508	504	634	438	485	519	562	1,196	0	6,769
Public Health	84	136	324	93	84	217	182	168	167	162	88	272	0	1,977
Mental Hygiene	0	1	8	2	2	9	31	10	7	4	3	12	0	89
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	2	0	0	2
Transportation	72	619	355	391	551	374	427	706	1,137	70	131	39	0	4,872
Unrestricted Aid	0	0	0	0	0	0	0	0	0	0	0	0	0	0
All Other	33	67	27	83	71	49	82	85	48	71	99	80	0	795
Total Assistance and Grants	577	1,327	1,549	1,049	1,217	4,828	1,520	1,572	2,010	2,433	1,049	1,895	0	21,026
Personal Service	471	473	434	729	467	443	493	486	694	482	481	478	0	6,131
Non-Personal Service	273	298	275	329	311	296	372	266	287	372	317	293	0	3,689
Total State Operations	744	771	709	1,058	778	739	865	752	981	854	798	771	0	9,820
General State Charges	15	129	79	107	71	94	116	85	155	149	77	69	0	1,146
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	2,501	2,409	3,146	3,436	1,924	2,735	0	31,992
OTHER FINANCING SOURCES (USES):														
Transfers from Other Funds	389	307	1,142	283	353	86	136	384	148	133	257	628	(609)	3,637
Transfers to Other Funds	(1)	(3)	(52)	(7)	(17)	(8)	(3)	(2)	(90)	(35)	(3)	(717)	609	(329)
NET OTHER FINANCING SOURCES/(USES)	388	304	1,090	276	336	78	133	382	58	98	254	(89)	0	3,308
Excess/(Deficiency) of Receipts over Disbursements	1,367	9	1,109	228	290	(2,768)	(33)	(23)	(642)	600	596	(86)	0	647
CLOSING BALANCE	11,009	11,018	12,127	12,355	12,645	9,877	9,844	9,821	9,179	9,779	10,375	10,289	0	10,289

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

	2024 April Actuals	May Actuals	June Actuals	July Actuals	August Actuals	September Actuals	October Actuals	November Actuals	December Actuals	2025 January Actuals	February Actuals	March Actuals	Total
OPENING BALANCE	11,152	13,024	13,116	12,283	11,965	12,947	13,326	12,901	13,182	9,622	8,492	9,790	11,152
RECEIPTS:													
Miscellaneous Receipts	86	113	72	75	88	72	72	75	65	65	55	45	883
Federal Receipts	8,035	7,409	7,737	7,184	9,851	7,467	7,365	7,892	5,018	6,305	9,793	6,189	90,245
TOTAL RECEIPTS	8,121	7,522	7,809	7,259	9,939	7,539	7,437	7,967	5,083	6,370	9,848	6,234	91,128
DISBURSEMENTS:													
School Aid	585	332	807	401	2,469	340	266	389	691	490	270	588	7,628
Higher Education	0	0	0	0	0	0	0	0	1	0	0	0	2
All Other Education	70	166	67	65	62	58	45	123	67	29	53	253	1,058
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	6,047	5,178	5,240	4,962	6,416	5,139	64,935
Public Health	150	146	665	165	153	372	164	339	304	204	164	443	3,269
Mental Hygiene	16	15	15	15	13	15	22	21	31	17	25	16	222
Children and Families	48	301	386	151	114	131	148	75	59	68	57	67	1,605
Temporary & Disability Assistance	545	249	535	564	180	162	268	328	204	168	374	284	3,861
Transportation	6	1	10	4	11	(3)	6	5	5	9	7	10	71
Unrestricted Aid	0	0	0	0	0	0	0	0	0	0	0	0	0
All Other	74	144	(114)	138	358	264	341	421	1,650	278	148	465	4,167
Total Assistance and Grants	5,860	6,940	8,013	7,252	8,505	6,805	7,307	6,879	8,252	6,226	7,514	7,265	86,818
Personal Service	62	62	57	80	62	56	78	60	89	67	62	59	794
Non-Personal Service	49	183	124	109	163	206	170	601	150	196	218	643	2,812
Total State Operations	111	245	181	189	225	262	248	661	239	263	280	702	3,606
General State Charges	0	75	26	32	30	31	56	40	29	33	32	34	418
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	7,611	7,580	8,520	6,522	7,826	8,001	90,842
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)	(251)	(106)	(123)	(978)	(724)	(194)	(3,609)
NET OTHER FINANCING SOURCES/(USES)	(278)	(170)	(422)	(104)	(197)	(62)	(251)	(106)	(123)	(978)	(724)	(194)	(3,609)
Excess/(Deficiency) of Receipts over Disbursements	1,872	92	(833)	(318)	982	379	(425)	281	(3,560)	(1,130)	1,298	(1,961)	(3,323)
CLOSING BALANCE	13,024	13,116	12,283	11,965	12,947	13,326	12,901	13,182	9,622	8,492	9,790	7,829	7,829

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

	2024 April Actuals	May Actuals	June Actuals	July Actuals	August Actuals	September Actuals	October Actuals	November Actuals	December Actuals	2025 January Actuals	February Actuals	March Actuals	Total
OPENING BALANCE	105	348	261	350	467	745	79	312	368	434	1,567	3,187	105
RECEIPTS:													
Personal Income Tax	3,650	1,926	2,552	2,092	1,756	2,487	1,371	1,830	2,698	4,559	3,115	2,565	30,601
Consumption/Use Taxes	702	722	923	745	750	924	748	752	919	817	687	827	9,516
Business Taxes	23	72	1,545	(25)	54	1,529	(459)	54	2,693	188	86	3,130	8,890
Other Taxes	83	96	69	92	97	78	83	82	80	97	80	70	1,007
Total Taxes	4,458	2,816	5,089	2,904	2,657	5,018	1,743	2,718	6,390	5,661	3,968	6,592	50,014
Miscellaneous Receipts	45	44	55	51	38	47	62	29	35	76	39	(15)	506
Federal Receipts	7	0	0	0	0	30	1	0	4	0	2	1	45
TOTAL RECEIPTS	4,510	2,860	5,144	2,955	2,695	5,095	1,806	2,747	6,429	5,737	4,009	6,578	50,565
DISBURSEMENTS:													
State Operations	0	1	0	24	2	1	0	1	0	0	4	7	40
Debt Service	32	18	4	5	27	239	5	19	5	1	128	3,293	3,776
TOTAL DISBURSEMENTS	32	19	4	29	29	240	5	20	5	1	132	3,300	3,816
OTHER FINANCING SOURCES (USES):													
Transfers from Other Funds	300	154	99	136	158	41	236	92	95	926	521	111	2,869
Transfers to Other Funds	(4,595)	(3,082)	(5,150)	(2,945)	(2,546)	(5,562)	(1,804)	(2,763)	(6,453)	(5,529)	(2,778)	(6,459)	(49,606)
NET OTHER FINANCING SOURCES(USES)	(4,235)	(2,928)	(5,051)	(2,809)	(2,388)	(5,521)	(1,568)	(2,671)	(6,358)	(4,603)	(2,257)	(6,348)	(46,737)
Excess/(Deficiency) of Receipts over Disbursements	243	(87)	89	117	278	(666)	233	56	66	1,133	1,620	(3,070)	12
CLOSING BALANCE	348	261	350	467	745	79	312	368	434	1,567	3,187	117	117

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

	2024 April Actuals	May Actuals	June Actuals	July Actuals	August Actuals	September Actuals	October Actuals	November Actuals	December Actuals	2025 January Actuals	February Actuals	March Actuals	Total
OPENING BALANCE	(1,317)	(1,190)	(1,431)	(1,267)	(1,552)	(1,844)	(1,649)	(2,013)	(2,152)	(2,402)	(2,553)	(2,597)	(1,317)
RECEIPTS:													
Consumption/Use Taxes	49	41	65	47	45	76	45	43	67	47	44	54	623
Business Taxes	49	50	57	52	49	53	50	52	49	43	47	47	606
Other Taxes	0	0	25	27	25	26	26	25	26	26	26	25	257
Total Taxes	98	91	147	126	127	155	121	120	142	116	117	126	1,486
Miscellaneous Receipts	180	1,412	98	498	101	486	353	95	255	101	107	1,597	5,283
Federal Receipts	253	164	190	183	299	178	225	431	240	264	219	139	2,785
TOTAL RECEIPTS	531	1,667	435	807	527	819	699	646	637	481	443	1,862	9,554
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	2	20	12	4	2	3	62
Public Health	34	28	24	30	22	12	49	65	30	26	27	25	372
Mental Hygiene	9	8	8	5	12	10	8	6	7	8	18	7	106
School Aid	0	0	0	14	14	0	0	68	5	2	22	11	136
Temporary & Disability Assistance	0	0	0	28	0	0	28	0	28	0	0	30	114
Transportation	27	44	133	29	22	278	339	28	450	55	442	313	2,160
All Other Local	126	143	135	393	642	311	867	379	541	328	191	410	4,466
Total Assistance and Grants	198	226	303	504	715	614	1,293	566	1,073	423	702	799	7,416
Economic Development	5	4	8	7	12	10	24	10	11	7	20	14	132
Parks & the Environment	58	67	63	116	92	78	86	57	88	64	120	87	976
Transportation	268	424	428	458	489	488	726	474	396	366	284	323	5,124
Health & Social Welfare	3	7	4	5	7	5	8	4	10	12	9	36	110
Mental Hygiene	22	51	44	28	41	31	52	41	41	49	37	63	500
Public Protection	25	55	43	45	49	38	58	53	59	39	56	94	614
Education	76	135	121	125	155	129	165	114	164	103	112	207	1,606
All Other	28	40	40	42	34	40	42	35	38	44	68	46	497
Total Capital Projects	485	783	751	826	879	819	1,161	788	807	684	706	870	9,559
TOTAL DISBURSEMENTS	683	1,009	1,054	1,330	1,594	1,433	2,454	1,354	1,880	1,107	1,408	1,669	16,975
OTHER FINANCING SOURCES (USES):													
Transfers from Other Funds	285	(893)	803	245	781	814	1,399	575	1,055	478	922	872	7,336
Transfers to Other Funds	(6)	(6)	(20)	(7)	(6)	(5)	(8)	(6)	(62)	(3)	(1)	(309)	(439)
Bond and Note Proceeds	0	0	0	0	0	0	0	0	0	0	0	386	386
NET OTHER FINANCING SOURCES/(USES)	279	(899)	783	238	775	809	1,391	569	993	475	921	949	7,283
Excess/(Deficiency) of Receipts over Disbursements	127	(241)	164	(285)	(292)	195	(364)	(139)	(250)	(151)	(44)	1,142	(138)
CLOSING BALANCE	(1,190)	(1,431)	(1,267)	(1,552)	(1,844)	(1,649)	(2,013)	(2,152)	(2,402)	(2,553)	(2,597)	(1,455)	(1,455)

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

	2024 April Actuals	May Actuals	June Actuals	July Actuals	August Actuals	September Actuals	October Actuals	November Actuals	December Actuals	2025 January Actuals	February Actuals	March Actuals	Total
OPENING BALANCE	(745)	(740)	(940)	(794)	(1,035)	(1,340)	(1,169)	(1,505)	(1,674)	(1,955)	(2,095)	(2,233)	(745)
RECEIPTS:													
Consumption/Use Taxes	49	41	65	47	45	76	45	43	67	47	44	54	623
Business Taxes	49	50	57	52	57	53	50	52	49	43	47	47	606
Other Taxes	0	0	25	27	25	26	26	25	26	26	26	25	257
Total Taxes	98	91	147	126	127	155	121	120	142	116	117	126	1,486
Miscellaneous Receipts	180	1,412	98	498	101	486	353	95	255	101	107	1,597	5,283
Federal Receipts	0	0	0	0	0	0	0	0	0	0	2	0	2
TOTAL RECEIPTS	278	1,503	245	624	228	641	474	215	397	217	226	1,723	6,771
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	2	20	12	4	2	3	62
Public Health	34	27	24	30	22	12	49	47	30	24	27	24	350
Mental Hygiene	9	8	8	5	12	10	8	6	7	8	18	7	106
School Aid	0	0	0	14	14	0	0	68	5	2	22	11	136
Temporary & Disability Assistance	0	0	0	28	0	0	28	0	28	0	0	30	114
Transportation	6	4	116	5	6	236	304	2	419	14	406	286	1,804
All Other Local	124	142	135	356	562	311	867	188	496	218	191	411	4,001
Total Assistance and Grants	175	184	286	443	619	572	1,258	331	997	270	666	772	6,573
Economic Development	5	4	8	7	12	10	24	10	11	7	20	14	132
Parks & the Environment	55	65	62	108	89	78	84	53	85	62	117	84	942
Transportation	166	269	282	306	306	357	518	316	271	257	205	208	3,461
Health & Social Welfare	3	6	4	4	6	3	7	4	9	11	8	34	99
Mental Hygiene	22	51	44	28	41	31	52	41	41	49	37	63	500
Public Protection	22	50	37	41	46	35	52	49	55	33	52	92	564
Education	76	135	121	125	155	129	165	114	164	103	112	207	1,606
All Other	28	40	38	41	34	40	41	35	38	40	68	42	485
Total Capital Projects	377	620	596	660	689	683	943	622	674	562	619	744	7,789
TOTAL DISBURSEMENTS	552	804	882	1,103	1,308	1,255	2,201	953	1,671	832	1,285	1,516	14,362
OTHER FINANCING SOURCES (USES):													
Transfers from Other Funds	285	(893)	803	245	781	790	1,399	575	1,054	478	922	873	7,312
Transfers to Other Funds	(6)	(6)	(20)	(7)	(6)	(5)	(8)	(6)	(61)	(3)	(1)	(310)	(439)
Bond and Note Proceeds	0	0	0	0	0	0	0	0	0	0	0	386	386
NET OTHER FINANCING SOURCES/(USES)	279	(899)	783	238	775	785	1,391	569	993	475	921	949	7,259
Excess/(Deficiency) of Receipts over Disbursements	5	(200)	146	(241)	(305)	171	(336)	(169)	(281)	(140)	(138)	1,156	(332)
CLOSING BALANCE	(740)	(940)	(794)	(1,035)	(1,340)	(1,169)	(1,505)	(1,674)	(1,955)	(2,095)	(2,233)	(1,077)	(1,077)

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

	2024 April Actuals	May Actuals	June Actuals	July Actuals	August Actuals	September Actuals	October Actuals	November Actuals	December Actuals	2025 January Actuals	February Actuals	March Actuals	Total
OPENING BALANCE	(572)	(450)	(491)	(473)	(517)	(504)	(480)	(508)	(478)	(447)	(458)	(364)	(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	0	0	0	0	0	0	0
Federal Receipts	253	164	190	183	299	178	225	431	240	264	217	139	2,783
TOTAL RECEIPTS	253	164	190	183	299	178	225	431	240	264	217	139	2,783
DISBURSEMENTS:													
Public Health	0	1	0	0	0	0	0	18	0	2	0	1	22
Transportation	21	40	17	24	16	42	35	26	31	41	36	27	356
All Other Local	2	1	0	37	80	0	0	191	45	110	0	(1)	465
Total Assistance and Grants	23	42	17	61	96	42	35	235	76	153	36	27	843
Economic Development	0	0	0	0	0	0	0	0	0	0	0	0	0
Parks & the Environment	3	2	1	8	3	0	2	4	3	2	3	3	34
Transportation	102	155	146	152	183	131	208	158	125	109	79	115	1,663
Health & Social Welfare	0	1	0	1	1	2	1	0	1	1	1	2	11
Mental Hygiene	0	0	0	0	0	0	0	0	0	0	0	0	0
Public Protection	3	5	6	4	3	3	6	4	4	6	4	2	50
Education	0	0	0	0	0	0	0	0	0	0	0	0	0
All Other	0	0	2	1	0	0	1	0	0	4	0	4	12
Total Capital Projects	108	163	155	166	190	136	218	166	133	122	87	126	1,770
TOTAL DISBURSEMENTS	131	205	172	227	286	178	253	401	209	275	123	153	2,613
OTHER FINANCING SOURCES (USES):													
Transfers from Other Funds	0	0	0	0	0	24	0	0	1	0	0	(1)	24
Transfers to Other Funds	0	0	0	0	0	0	0	0	(1)	0	0	1	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	0	0	0	0	24
Excess/(Deficiency) of Receipts over Disbursements	122	(41)	18	(44)	13	24	(28)	30	31	(11)	94	(14)	194
CLOSING BALANCE	(450)	(491)	(473)	(517)	(504)	(480)	(508)	(478)	(447)	(458)	(364)	(378)	(378)

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

	2024 April Actuals	May Actuals	June Actuals	July Actuals	August Actuals	September Actuals	October Actuals	November Actuals	December Actuals	2025 January Actuals	February Actuals	March Actuals	Intra-Fund Transfer Eliminations	Total
OPENING BALANCE	55,333	59,672	55,887	61,268	60,497	59,977	61,185	55,516	54,069	62,902	67,350	68,280		55,333
RECEIPTS:														
Personal Income Tax	7,300	3,852	5,104	4,183	3,512	4,975	2,742	3,661	5,395	9,118	6,229	5,130	0	61,201
Consumption/Use Taxes	1,734	1,686	2,165	1,766	1,756	2,196	1,754	1,747	2,174	1,908	1,879	1,879	0	22,352
Business Taxes	1,609	435	5,296	117	236	5,343	(734)	200	7,674	952	243	10,002	0	31,373
Other Taxes	268	217	207	215	246	206	188	215	250	188	201	185	0	2,586
Total Taxes	10,911	6,190	12,772	6,281	5,750	12,720	3,950	5,823	15,493	12,166	8,260	17,196	0	117,512
Abandoned Property	0	0	0	0	10	100	30	130	0	30	10	589	0	899
ABC License Fee	5	4	5	4	4		10	5	4	5	5	6	0	61
HCRA	583	543	610	624	519	591	644	550	665	441	611	698	0	7,079
Investment Income	238	217	227	216	234	224	219	203	176	214	190	198	0	2,556
Licenses, Fees, etc.	83	43	61	77	43	166	63	55	50	115	31	117	0	904
Lottery	289	322	257	327	264	271	326	261	266	342	257	396	0	3,578
Medicaid	89	82	93	80	89	92	84	111	83	73	106	86	0	1,068
Motor Vehicle Fees	58	74	21	48	41	15	69	24	40	51	23	79	0	543
Reimbursements	75	62	31	(22)	87	37	27	(64)	98	(57)	21	(46)	0	249
State University Income	354	366	323	411	539	758	534	361	365	640	690	277	0	5,618
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	2,855	605	764	831	593	2,151	0	11,323
Total Miscellaneous Receipts	2,448	3,516	2,251	2,722	2,357	3,204	2,855	2,241	2,511	2,661	2,561	4,551	0	33,878
Federal Receipts	8	(1)	0	0	0	31	1	4	3,649	0	(8)	1	0	3,685
TOTAL RECEIPTS	13,367	9,705	15,023	9,003	8,107	15,955	6,806	8,068	21,653	14,827	10,813	21,748	0	155,075
DISBURSEMENTS:														
School Aid	1,806	4,993	2,037	287	786	5,500	1,182	2,158	2,682	1,557	1,253	11,185	0	35,426
Higher Education	25	25	710	162	36	167	556	27	90	104	548	830	0	3,280
All Other Education	29	314	220	758	58	70	76	112	173	592	91	445	0	2,938
STAR	0	0	0	0	0	0	0	0	1	1,442	0	5	0	1,448
Medicaid - DOH	3,973	3,095	1,678	3,384	2,730	2,855	3,690	2,979	1,941	2,738	1,674	493	0	31,230
Public Health	133	198	379	228	172	295	325	169	258	249	159	527	0	3,092
Mental Hygiene	75	113	730	118	155	704	256	151	1,136	280	956	1,562	0	6,236
Children and Families	33	30	195	66	39	141	887	188	399	226	103	435	0	2,742
Temporary & Disability Assistance	33	404	244	151	125	490	158	123	189	362	128	240	0	2,647
Transportation	78	670	490	399	614	610	737	758	1,586	84	574	324	0	6,924
Unrestricted Aid	1	11	390	5	51	116	7	0	186	0	1	63	0	831
All Other	275	276	(35)	495	734	471	1,024	347	641	393	316	701	0	5,638
Total Assistance and Grants	6,461	10,129	7,038	6,053	5,500	11,419	8,898	7,012	9,282	8,027	5,803	16,810	0	102,432
Personal Service	1,309	1,470	1,243	1,819	1,369	1,272	1,487	1,303	1,750	1,247	1,304	1,342	0	16,915
Non-Personal Service	440	603	624	633	624	489	673	61	525	673	666	752	0	6,661
Total State Operations	1,749	2,073	1,765	2,452	1,993	1,761	2,160	1,364	2,275	1,920	1,970	2,094	0	23,576
General State Charges	685	819	628	707	590	673	717	601	710	845	2,082	1,386	0	10,443
Debt Service	32	18	4	5	27	239	5	19	5	1	128	3,293	0	3,776
Capital Projects	377	620	596	660	689	683	943	622	674	562	619	744	0	7,789
TOTAL DISBURSEMENTS	9,304	13,659	10,031	9,877	8,799	14,775	12,723	9,618	12,946	11,355	10,602	24,327	0	148,016
OTHER FINANCING SOURCES (USES):														
Transfers from other funds	5,499	2,642	7,257	3,606	3,835	6,475	3,565	3,801	7,865	7,293	4,547	8,895	(609)	64,671
Transfers to other funds	(5,223)	(2,473)	(6,868)	(3,503)	(3,663)	(6,447)	(3,317)	(3,698)	(7,739)	(6,317)	(3,828)	(8,737)	609	(61,204)
Bond and note proceeds	0	0	0	0	0	0	0	0	0	0	0	386	0	386
NET OTHER FINANCING SOURCES/(USES)	276	169	389	103	172	28	248	103	126	976	719	544	0	3,853
Excess/(Deficiency) of Receipts over Disbursements	4,339	(3,785)	5,381	(771)	(520)	1,208	(5,669)	(1,447)	8,833	4,448	930	(2,035)	0	10,912
CLOSING BALANCE	59,672	55,887	61,268	60,497	59,977	61,185	55,516	54,069	62,902	67,350	68,280	66,245	0	66,245

**CASHFLOW
GENERAL FUND
FY 2026
(millions of dollars)**

	2025 April Actuals	May Actuals	June Actuals	July Actuals	August Actuals	September Actuals	October Projected	November Projected	December Projected	2026 January Projected	February Projected	March Projected	Total
OPENING BALANCE	56,916	61,092	54,894	53,590	53,324	53,238	57,638	51,810	46,400	51,555	52,383	50,264	56,916
RECEIPTS:													
Personal Income Tax	4,847	1,912	2,846	2,248	2,125	2,779	967	1,039	2,960	3,199	3,089	2,913	30,924
Consumption/Use Taxes	790	797	983	848	866	1,025	795	801	962	879	721	848	10,315
Business Taxes	994	135	3,469	103	132	3,067	(279)	(68)	4,626	307	(78)	5,440	17,848
Other Taxes	169	154		113	152	131	175	98	102	97	97	96	1,460
Total Taxes	6,800	2,998	7,374	3,312	3,275	7,002	1,658	1,870	8,650	4,482	3,829	9,297	60,547
Abandoned Property	1	0	0	0	10	100	30	130	0	30	10	189	500
ABC License Fee	5	3	5	4	6	6	5	5	5	5	5	6	60
Investment Income	222	217	221	200	194	193	192	134	134	134	134	134	2,109
Licenses, Fees, etc.	112	36	56	86	35	97	45	35	40	45	45	49	681
Motor Vehicle Fees	24	37	26	47	18	27	22	16	26	20	18	36	317
Reimbursements	(16)	122	103	(48)	89	42	9	10	9	10	9	(23)	316
Extraordinary Settlements	0	0	0	0	0	0	0	0	0	0	0	0	0
Other Transactions	7	4	14	12	5	46	8	7	59	8	8	53	231
Total Miscellaneous Receipts	355	419	425	301	357	511	311	337	273	252	229	444	4,214
Federal Receipts	0	0	0	0	0	0	0	0	0	0	0	0	0
PIT in Excess of Revenue Bond Debt Service	4,876	1,904	2,846	2,154	1,902	2,936	967	1,031	2,962	4,379	2,577	1,937	30,471
PTET in Excess of Revenue Bond Debt Service	40	88	1,841	(13)	(3)	1,554	(423)	(161)	2,841	198	44	2,621	8,627
ECEP in Excess of Revenue Bond Debt Service	0	0	0	0	0	0	0	0	5	1	0	2	8
Sales Tax in Excess of IGAC 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	661	682	1,049	778	805	1,008	738	749	907	815	681	794	9,667
Real Estate Taxes in Excess of CW/CA Debt Service	90	113	80	84	125	101	79	69	66	65	69	49	990
All Other	293	162	157	419	938	154	141	137	219	213	165	132	3,130
Total Transfers from Other Funds	5,960	2,949	5,973	3,422	3,767	5,753	1,502	1,825	7,000	5,671	3,536	5,535	52,893
TOTAL RECEIPTS	13,115	6,366	13,772	7,035	7,399	13,266	3,471	4,032	15,923	10,405	7,594	15,276	117,654
DISBURSEMENTS:													
School Aid	2,357	5,064	1,426	268	767	1,988	768	2,243	2,927	1,262	1,213	11,364	31,647
Higher Education	60	39	920	186	53	157	565	50	115	115	557	781	3,598
All Other Education	45	264	239	731	169	365	92	92	405	154	80	420	3,056
Medicaid - DOH	3,130	3,695	1,482	2,991	3,156	1,267	3,473	2,399	1,013	2,359	1,146	(3)	26,108
Public Health	43	48	55	89	34	237	73	68	61	(51)	51	135	843
Mental Hygiene	162	122	1,379	343	107	1,371	280	129	1,593	160	955	1,095	7,696
Children and Families	72	89	154	59	35	330	490	258	280	509	258	528	3,062
Temporary & Disability Assistance	118	203	149	120	134	118	207	410	160	410	163	995	3,187
Transportation	0	51	22	46	27	0	0	59	18	1	38	2	264
Unrestricted Aid	0	13	389	35	51	118	8	1	186	1	1	64	867
All Other	98	91	(32)	27	165	(124)	125	113	175	327	326	1,671	2,962
Total Assistance and Grants	6,085	9,679	6,183	4,895	4,698	5,827	6,081	5,822	6,933	5,247	4,788	17,052	83,290
Personal Service	1,017	1,130	825	1,182	895	888	1,121	1,013	1,176	974	984	1,087	12,292
Non-Personal Service	172	259	246	308	306	330	282	314	342	346	399	572	3,876
Total State Operations	1,189	1,389	1,071	1,490	1,201	1,218	1,403	1,327	1,518	1,320	1,383	1,659	16,168
General State Charges	896	627	558	677	523	607	671	627	664	587	2,400	1,367	10,204
Debt Service	7	1	0	57	(8)	(3)	12	0	0	208	(13)	40	301
Capital Projects	416	440	698	(198)	930	850	1,042	1,244	1,543	1,185	1,091	(3,899)	5,342
SUNY Operations	246	337	350	311	66	18	23	298	11	11	3	173	1,847
Other Purposes	100	91	6,216	69	75	349	67	124	99	1,019	61	1,060	9,330
Total Transfers to Other Funds	769	869	7,264	239	1,063	1,214	1,144	1,666	1,653	2,423	1,142	(2,626)	16,820
TOTAL DISBURSEMENTS	8,939	12,564	15,076	7,301	7,485	8,866	9,299	9,442	10,768	9,577	9,713	17,452	126,482
Excess/(Deficiency) of Receipts over Disbursements	4,176	(6,198)	(1,304)	(266)	(86)	4,400	(5,828)	(5,410)	5,155	828	(2,119)	(2,176)	(8,828)
CLOSING BALANCE	61,092	54,894	53,590	53,324	53,238	57,638	51,810	46,400	51,555	52,383	50,264	48,088	48,088

CASHFLOW
STATE OPERATING FUNDS
FY 2026
(millions of dollars)

	2025 April Actuals	May Actuals	June Actuals	July Actuals	August Actuals	September Actuals	October Projected	November Projected	December Projected	2026 January Projected	February Projected	March Projected	Intra-Fund Transfer Eliminations	Total
OPENING BALANCE	67,322	72,851	67,443	66,156	66,292	67,291	68,594	63,440	58,774	62,807	64,912	63,145		67,322
RECEIPTS:														
Personal Income Tax	9,693	3,825	5,692	4,496	4,250	5,558	1,934	2,078	5,924	9,118	6,178	5,844	0	64,590
Consumption/Use Taxes	1,744	1,713	2,153	1,811	1,855	2,261	1,706	1,713	2,124	1,872	1,545	1,832	0	22,329
Business Taxes	1,320	285	5,761	189	200	4,938	(621)	(144)	7,897	617	33	8,609	0	29,084
Other Taxes	264	268	158	200	280	235	258	170	176	165	168	147	0	2,489
Total Taxes	13,021	6,091	13,764	6,696	6,585	12,992	3,277	3,817	16,121	11,772	7,924	16,432	0	118,492
Abandoned Property	1	0	0	0	10	100	30	130	0	30	10	189	0	500
ABC License Fee	5	3	5	4	6	6	5	5	5	5	5	6	0	60
HCRA	587	585	606	625	596	604	569	589	591	589	589	699	0	7,229
Investment Income	222	217	221	200	194	200	192	194	134	134	134	134	0	2,109
Licenses, Fees, etc.	112	36	56	86	35	97	45	35	40	45	45	49	0	681
Lottery	335	245	254	324	266	307	322	240	319	237	230	552	0	3,631
Medicaid	85	89	95	86	100	90	90	90	90	90	90	85	0	1,080
Motor Vehicle Fees	55	55	43	63	38	41	41	33	46	40	35	54	0	544
Reimbursements	(16)	122	103	(48)	89	42	9	10	10	9	9	(23)	0	316
State University Income	471	415	372	482	500	773	590	440	378	697	809	306	0	6,233
Extraordinary Settlements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Other Transactions	549	479	459	492	1,067	637	1,092	1,436	447	1,010	256	(1,881)	0	6,043
Total Miscellaneous Receipts	2,406	2,246	2,214	2,314	2,901	2,890	2,985	3,142	2,059	2,887	2,212	170	0	28,426
Federal Receipts	29	0	0	1	20	7	0	0	0	(1)	(10)	2	0	48
TOTAL RECEIPTS	15,456	8,337	15,978	9,011	9,506	15,889	6,262	6,959	18,180	14,658	10,126	16,604	0	146,966
DISBURSEMENTS:														
School Aid	2,357	5,069	1,706	268	767	5,864	938	2,413	3,097	1,432	1,383	11,667	0	36,961
Higher Education	60	39	920	186	53	157	565	50	115	115	557	781	0	3,598
All Other Education	45	264	239	731	169	365	95	93	408	155	81	424	0	3,069
STAR	0	0	0	0	0	0	0	0	2	1,360	0	10	0	1,372
Medicaid - DOH	3,579	3,695	2,271	3,547	3,596	1,790	3,983	2,971	1,811	2,931	1,993	3,272	0	35,439
Public Health	128	154	516	182	222	463	272	151	307	61	150	464	0	3,070
Mental Hygiene	163	125	1,390	354	110	1,382	286	131	1,601	203	956	1,187	0	7,888
Children and Families	72	89	154	59	35	330	490	259	281	510	259	527	0	3,065
Temporary & Disability Assistance	118	203	151	121	134	118	207	411	161	411	164	998	0	3,197
Transportation	93	689	397	648	397	387	443	815	1,232	53	118	80	0	5,352
Unrestricted Aid	0	13	389	35	51	118	8	1	186	1	1	64	0	867
All Other	137	184	12	83	227	(73)	165	224	277	285	275	1,165	0	2,961
Total Assistance and Grants	6,752	10,524	8,145	6,214	5,761	10,901	7,452	7,519	9,478	7,517	5,937	20,639	0	106,839
Personal Service	1,528	1,639	1,296	1,959	1,384	1,362	1,658	1,584	1,841	1,519	1,497	1,557	0	18,824
Non-Personal Service	489	542	591	640	625	670	628	677	662	747	766	964	0	8,001
Total State Operations	2,017	2,181	1,887	2,599	2,009	2,032	2,286	2,261	2,503	2,266	2,263	2,521	0	26,825
General State Charges	941	782	651	769	596	768	760	757	839	722	2,487	1,489	0	11,561
Debt Service	4	15	9	0	48	212	0	6	7	0	278	1,709	0	2,288
Capital Projects	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL DISBURSEMENTS	9,714	13,502	10,692	9,582	8,414	13,913	10,498	10,543	12,827	10,505	10,965	26,358	0	147,513
OTHER FINANCING SOURCES (USES):														
Transfers from other funds	6,544	3,612	6,723	4,217	4,061	6,319	1,764	2,423	7,272	6,068	3,764	6,686	(587)	58,866
Transfers to other funds	(6,757)	(3,855)	(13,296)	(3,510)	(4,154)	(6,992)	(2,682)	(3,505)	(8,592)	(8,116)	(4,492)	(2,304)	587	(67,868)
Bond and note proceeds	0	0	0	0	0	0	0	0	0	0	0	0	0	0
NET OTHER FINANCING SOURCES/(USES)	(213)	(243)	(6,573)	(707)	(93)	(673)	(918)	(1,082)	(1,320)	(2,048)	(928)	4,382	0	(9,002)
Excess/(Deficiency) of Receipts over Disbursements	5,529	(5,408)	(1,287)	136	999	1,303	(5,154)	(4,666)	4,033	2,105	(1,767)	(5,372)	0	(9,549)
CLOSING BALANCE	72,851	67,443	66,156	66,292	67,291	68,594	63,440	58,774	62,807	64,912	63,145	57,773	0	57,773

**CASHFLOW
ALL GOVERNMENTAL FUNDS
FY 2026
(millions of dollars)**

	2025 April Actuals	May Actuals	June Actuals	July Actuals	August Actuals	September Actuals	October Projected	November Projected	December Projected	2026 January Projected	February Projected	March Projected	Intra-Fund Transfer Eliminations	Total
OPENING BALANCE	73,696	81,645	74,935	72,642	73,015	74,405	75,214	70,795	65,534	69,654	71,461	68,755		73,696
RECEIPTS:														
Personal Income Tax	9,693	3,825	5,692	4,496	4,250	5,558	1,934	2,078	5,924	9,118	6,178	5,844	0	64,590
Consumption/Use Taxes	1,791	1,756	2,220	1,855	1,900	2,335	1,752	1,756	2,192	1,926	1,585	1,889	0	22,957
Business Taxes	1,367	335	5,813	236	251	4,990	(570)	(95)	7,945	663	75	8,653	0	29,663
Other Taxes	264	268	184	225	306	261	284	196	202	191	194	171	0	2,746
Total Taxes	13,115	6,184	13,909	6,812	6,707	13,144	3,400	3,935	16,263	11,898	8,032	16,557	0	119,956
Abandoned Property	1	0	0	0	10	100	30	130	0	30	10	189	0	500
ABC License Fee	5	3	5	4	6	6	5	5	5	5	5	6	0	60
HCRA	587	585	606	625	596	604	569	589	591	589	589	699	0	7,229
Investment Income	222	217	221	200	194	193	192	134	134	134	134	134	0	2,109
Licenses, Fees, etc.	112	36	56	86	35	97	45	35	40	45	45	49	0	681
Lottery	335	245	254	324	266	307	322	240	319	237	230	552	0	3,631
Medicaid	85	89	90	86	100	90	90	90	90	90	90	85	0	1,080
Motor Vehicle Fees	55	55	43	63	38	41	41	33	46	40	35	54	0	544
Reimbursements	(16)	122	103	(48)	89	42	9	10	9	10	9	(22)	0	316
State University Income	471	415	372	482	500	773	590	440	378	697	809	306	0	6,233
Extraordinary Settlements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Other Transactions	682	740	674	1,832	1,217	790	1,529	1,572	1,141	1,180	387	4,701	0	16,445
Total Miscellaneous Receipts	2,539	2,507	2,429	3,654	3,051	3,043	3,422	3,278	2,753	3,057	2,343	6,752	0	38,828
Federal Receipts	10,461	6,868	7,842	8,793	9,134	7,351	9,197	7,003	7,453	7,820	7,454	8,640	0	98,016
TOTAL RECEIPTS	26,115	15,559	24,180	19,259	18,892	23,538	16,019	14,216	26,469	22,775	17,829	31,949	0	256,800
DISBURSEMENTS:														
School Aid	2,969	5,425	2,007	559	857	5,984	1,087	2,749	3,431	1,774	1,725	12,004	0	40,571
Higher Education	60	39	932	187	53	157	565	50	115	115	557	780	0	3,610
All Other Education	124	328	301	767	225	446	153	202	530	265	188	536	0	4,065
STAR	0	0	0	0	0	0	0	0	2	1,360	0	10	0	1,372
Medicaid - DOH	9,639	9,643	7,878	9,738	9,544	6,997	11,788	8,439	6,984	8,822	7,653	10,423	0	107,548
Public Health	375	334	971	421	577	1,115	424	398	706	200	273	1,050	0	6,844
Mental Hygiene	199	150	1,426	402	133	1,411	315	160	1,628	222	971	1,218	0	8,235
Children and Families	130	144	456	189	138	718	514	331	353	582	331	590	0	4,476
Temporary & Disability Assistance	453	406	1,050	419	407	541	479	764	424	674	447	1,196	0	7,260
Transportation	133	727	583	676	443	648	495	1,023	1,775	275	356	1,415	0	8,549
Unrestricted Aid	0	13	389	35	51	118	8	1	186	1	1	64	0	867
All Other	430	962	719	954	1,273	189	379	827	1,299	1,157	1,108	588	0	9,885
Total Assistance and Grants	14,512	18,171	16,712	14,347	13,701	18,324	16,207	14,944	17,433	15,447	13,610	29,874	0	203,282
Personal Service	1,598	1,702	1,387	2,049	1,450	1,425	1,726	1,632	1,902	1,573	1,542	1,574	0	19,560
Non-Personal Service	556	680	711	763	793	983	811	794	796	939	1,377	1,073	0	10,276
Total State Operations	2,154	2,382	2,098	2,812	2,243	2,408	2,537	2,426	2,698	2,512	2,919	2,647	0	29,836
General State Charges	941	849	688	806	633	799	797	784	872	753	2,515	1,520	0	11,957
Debt Service	4	15	9	0	48	212	0	6	7	0	278	1,709	0	2,288
Capital Projects	552	853	930	922	872	905	893	1,312	1,341	1,252	1,211	(19)	0	11,024
TOTAL DISBURSEMENTS	18,163	22,270	20,437	18,887	17,497	22,648	20,434	19,472	22,351	19,964	20,533	35,731	0	258,387
OTHER FINANCING SOURCES (USES):														
Transfers from other funds	6,958	4,082	7,484	4,031	5,006	7,179	2,833	3,672	8,830	7,267	4,871	3,097	(587)	64,723
Transfers to other funds	(6,961)	(4,081)	(13,520)	(4,030)	(5,011)	(7,260)	(2,837)	(3,677)	(8,828)	(8,271)	(4,873)	(3,412)	587	(72,174)
Bond and note proceeds	0	0	0	0	0	0	0	0	0	0	0	267	0	267
NET OTHER FINANCING SOURCES (USES)	(3)	1	(6,036)	1	(5)	(81)	(4)	(5)	2	(1,004)	(2)	(48)	0	(7,184)
Excess/(Deficiency) of Receipts over Disbursements	7,949	(6,710)	(2,293)	373	1,390	809	(4,419)	(5,261)	4,120	1,807	(2,706)	(3,830)	0	(8,771)
CLOSING BALANCE	81,645	74,935	72,642	73,015	74,405	75,214	70,795	65,534	69,654	71,461	68,755	64,925	0	64,925

**CASHFLOW
SPECIAL REVENUE FUNDS
FY 2026
(millions of dollars)**

	2025 April Actuals	May Actuals	June Actuals	July Actuals	August Actuals	September Actuals	October Projected	November Projected	December Projected	2026 January Projected	February Projected	March Projected	Intra-Fund Transfer Eliminations	Total
OPENING BALANCE	18,118	21,935	21,543	20,847	21,205	22,965	20,080	20,730	21,464	20,798	21,741	21,455		18,118
RECEIPTS:														
Personal Income Tax	0	0	0	0	0	0	0	0	2	1,360	0	10	0	1,372
Consumption/Use Taxes	217	158	231	171	170	258	161	152	244	167	132	162	0	2,223
Business Taxes	286	62	451	98	71	317	81	85	430	112	67	549	0	2,609
Other Taxes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Taxes	503	220	682	269	241	575	242	237	676	1,639	199	721	0	6,204
HCRA	587	585	606	625	596	604	569	589	591	589	589	699	0	7,229
State University Income	471	415	372	482	500	773	590	440	378	697	809	306	0	6,233
Lottery	335	245	254	324	266	307	322	240	319	237	230	552	0	3,631
Medicaid	85	89	95	86	100	90	90	90	90	90	90	85	0	1,080
Motor Vehicle Fees	31	18	17	16	20	14	19	17	20	20	17	18	0	227
Other Transactions	499	484	486	478	1,082	591	1,103	1,447	906	1,012	267	(1,981)	0	6,374
Total Miscellaneous Receipts	2,008	1,836	1,830	2,011	2,564	2,379	2,693	2,823	2,304	2,645	2,002	(321)	0	24,774
Federal Receipts	10,313	6,665	7,598	8,621	8,912	7,067	9,002	6,825	7,175	7,491	7,139	7,952	0	94,760
TOTAL RECEIPTS	12,824	8,721	10,110	10,901	11,717	10,021	11,937	9,885	10,155	11,775	9,340	8,352	0	125,738
DISBURSEMENTS:														
School Aid	612	355	581	234	90	3,989	311	486	492	492	492	620	0	8,754
Higher Education	0	0	12	1	0	0	0	82	0	0	0	(1)	0	12
All Other Education	78	63	61	33	55	80	50	0	98	96	96	103	0	895
STAR	0	0	0	0	0	0	0	0	2	1,360	0	10	0	1,372
Medicaid - DOH	6,509	5,948	6,396	6,747	6,388	5,730	8,315	6,040	5,971	6,463	6,507	10,426	0	81,440
Public Health	243	248	900	274	481	719	322	217	583	210	194	704	0	5,095
Mental Hygiene	31	20	25	40	21	28	22	11	18	52	9	101	0	378
Children and Families	58	55	302	130	103	388	24	73	73	73	73	62	0	1,414
Temporary & Disability Assistance	335	175	901	263	273	423	272	314	264	264	244	200	0	3,928
Transportation	95	642	386	605	377	395	454	760	1,218	56	84	59	0	5,131
Unrestricted Aid	0	0	0	0	0	0	0	0	0	0	0	0	0	0
All Other	211	606	451	694	347	34	175	187	606	277	180	(107)	0	3,661
Total Assistance and Grants	8,172	8,112	10,015	9,021	8,135	11,786	9,945	8,170	9,325	9,343	7,879	12,177	0	112,080
Personal Service	581	572	562	867	555	537	605	619	726	599	558	487	0	7,268
Non-Personal Service	384	421	465	440	480	651	529	473	454	593	978	491	0	6,359
Total State Operations	965	993	1,027	1,307	1,035	1,188	1,134	1,092	1,180	1,192	1,536	978	0	13,627
General State Charges	45	222	130	129	110	192	126	157	208	166	115	153	0	1,753
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	9,182	9,327	11,172	10,457	9,280	13,166	11,205	9,419	10,713	10,701	9,530	13,308	0	127,460
OTHER FINANCING SOURCES (USES):														
Transfers from Other Funds	380	469	650	459	168	547	100	448	122	39	92	974	(587)	3,861
Transfers to Other Funds	(205)	(284)	(284)	(545)	(845)	(287)	(182)	(268)	(230)	(170)	(188)	321	587	(2,463)
NET OTHER FINANCING SOURCES/(USES)	175	214	366	(86)	(677)	260	(82)	280	(108)	(131)	(96)	1,295	0	1,398
Excess/(Deficiency) of Receipts over Disbursements	3,817	(392)	(696)	358	1,760	(2,885)	650	734	(666)	943	(286)	(3,661)	0	(324)
CLOSING BALANCE	21,935	21,543	20,847	21,205	22,965	20,080	20,730	21,464	20,798	21,741	21,455	17,794	0	17,794

CASHFLOW
SPECIAL REVENUE STATE FUNDS
FY 2026
(millions of dollars)

	2025 April Actuals	May Actuals	June Actuals	July Actuals	August Actuals	September Actuals	October Projected	November Projected	December Projected	2026 January Projected	February Projected	March Projected	Intra-Fund Transfer Eliminations	Total
OPENING BALANCE	10,289	11,584	12,226	12,376	12,523	13,489	10,871	11,483	12,180	11,011	11,917	12,017		10,289
RECEIPTS:														
Personal Income Tax	0	0	0	0	0	0	0	0	2	1,360	0	10	0	1,372
Consumption/Use Taxes	217	158	231	171	170	258	161	152	244	167	132	162	0	2,223
Business Taxes	286	62	451	98	71	317	81	85	430	112	67	549	0	2,609
Other Taxes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Taxes	503	220	682	269	241	575	242	237	676	1,639	199	721	0	6,204
HCRA	587	585	606	625	596	604	569	589	591	589	589	699	0	7,229
State University Income	471	415	372	482	500	773	590	440	378	697	809	306	0	6,233
Lottery	335	245	254	324	266	307	322	240	319	237	230	552	0	3,631
Medicaid	85	89	95	86	100	90	90	90	90	90	90	85	0	1,080
Motor Vehicle Fees	31	18	17	16	20	14	17	17	20	20	17	18	0	227
Other Transactions	444	421	410	428	1,026	539	1,050	1,398	356	962	216	(1,975)	0	5,275
Total Miscellaneous Receipts	1,953	1,773	1,754	1,961	2,508	2,327	2,640	2,774	1,754	2,595	1,951	(315)	0	23,675
Federal Receipts	0	0	0	0	0	0	0	0	0	(1)	(10)	1	0	(10)
TOTAL RECEIPTS	2,456	1,993	2,436	2,230	2,749	2,902	2,882	3,011	2,430	4,233	2,140	407	0	29,869
DISBURSEMENTS:														
School Aid	0	5	280	0	0	3,876	170	170	170	170	170	303	0	5,314
Higher Education	0	0	0	0	0	0	0	0	0	0	0	0	0	0
All Other Education	0	0	0	0	0	0	3	1	3	1	1	4	0	13
STAR	0	0	0	0	0	0	0	0	2	1,360	0	10	0	1,372
Medicaid - DOH	449	0	789	556	440	523	510	572	798	572	847	3,275	0	9,331
Public Health	85	106	461	93	188	226	199	83	246	112	99	329	0	2,227
Mental Hygiene	1	3	11	11	3	11	6	2	8	43	1	92	0	192
Children and Families	0	0	0	0	0	0	0	1	1	1	1	(1)	0	3
Temporary & Disability Assistance	0	0	2	1	0	0	0	1	1	1	1	3	0	10
Transportation	93	638	375	602	370	387	443	756	1,214	52	80	78	0	5,088
Unrestricted Aid	0	0	0	0	0	0	0	0	0	0	0	0	0	0
All Other	39	93	44	56	62	51	40	111	102	(42)	(51)	(506)	0	(1)
Total Assistance and Grants	667	845	1,962	1,319	1,063	5,074	1,371	1,697	2,545	2,270	1,149	3,587	0	23,549
Personal Service	511	509	471	777	489	474	537	571	665	545	513	470	0	6,532
Non-Personal Service	317	283	345	317	312	338	346	356	320	401	367	382	0	4,084
Total State Operations	828	792	816	1,094	801	812	883	927	985	946	880	852	0	10,616
General State Charges	45	155	93	92	73	161	89	130	175	135	87	122	0	1,357
Capital Projects	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL DISBURSEMENTS	1,540	1,792	2,871	2,505	1,937	6,047	2,343	2,754	3,705	3,351	2,116	4,561	0	35,522
OTHER FINANCING SOURCES (USES):														
Transfers from Other Funds	380	469	650	459	168	547	100	448	122	39	92	974	(587)	3,861
Transfers to Other Funds	(1)	(28)	(65)	(37)	(14)	(20)	(27)	(8)	(16)	(15)	(16)	705	587	1,045
NET OTHER FINANCING SOURCES/(USES)	379	441	585	422	154	527	73	440	106	24	76	1,679	0	4,906
Excess/(Deficiency) of Receipts over Disbursements	1,295	642	150	147	966	(2,618)	612	697	(1,169)	906	100	(2,475)	0	(747)
CLOSING BALANCE	11,584	12,226	12,376	12,523	13,489	10,871	11,483	12,180	11,011	11,917	12,017	9,542	0	9,542

CASHFLOW
SPECIAL REVENUE FEDERAL FUNDS
FY 2026
(millions of dollars)

	2025 April Actuals	May Actuals	June Actuals	July Actuals	August Actuals	September Actuals	October Projected	November Projected	December Projected	2026 January Projected	February Projected	March Projected	Total
OPENING BALANCE	7,829	10,351	9,317	8,471	8,682	9,476	9,209	9,247	9,284	9,787	9,824	9,438	7,829
RECEIPTS:													
Miscellaneous Receipts	55	63	76	50	56	52	53	49	550	50	51	(6)	1,099
Federal Receipts	10,313	6,665	7,598	8,621	8,912	7,067	9,002	6,825	7,175	7,492	7,149	7,951	94,770
TOTAL RECEIPTS	10,368	6,728	7,674	8,671	8,968	7,119	9,055	6,874	7,725	7,542	7,200	7,945	95,869
DISBURSEMENTS:													
School Aid	612	350	301	234	90	113	141	316	322	322	322	317	3,440
Higher Education	0	0	12	1	0	0	0	0	0	0	0	(1)	12
All Other Education	78	63	61	33	55	80	47	81	95	95	95	99	882
STAR	0	0	0	0	0	0	0	0	0	0	0	0	0
Medicaid - DOH	6,060	5,948	5,607	6,191	5,948	5,207	7,805	5,468	5,173	5,891	5,660	7,151	72,109
Public Health	158	142	439	181	293	493	123	134	337	98	95	375	2,868
Mental Hygiene	30	17	14	29	18	17	16	9	10	9	8	9	186
Children and Families	58	55	302	130	183	388	24	72	72	72	72	63	1,411
Temporary & Disability Assistance	335	175	899	262	273	423	272	313	263	263	243	197	3,918
Transportation	2	4	11	3	7	8	11	4	4	4	4	(19)	43
Unrestricted Aid	0	0	0	0	0	0	0	0	0	0	0	0	0
All Other	172	513	407	638	285	(17)	135	76	504	319	231	399	3,662
Total Assistance and Grants	7,505	7,267	8,053	7,702	7,072	6,712	8,574	6,473	6,780	7,073	6,730	8,590	88,531
Personal Service	70	63	91	90	66	63	68	48	61	54	45	17	736
Non-Personal Service	67	138	120	123	168	313	183	117	134	192	611	109	2,275
Total State Operations	137	201	211	213	234	376	251	165	195	246	656	126	3,011
General State Charges	0	67	37	37	37	31	37	27	33	31	28	31	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	7,642	7,535	8,301	7,952	7,343	7,119	8,862	6,665	7,008	7,350	7,414	8,747	91,938
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	(204)	(227)	(219)	(508)	(831)	(267)	(455)	(472)	(214)	(455)	(472)	(384)	(3,508)
NET OTHER FINANCING SOURCES/(USES)	(204)	(227)	(219)	(508)	(831)	(267)	(455)	(472)	(214)	(455)	(472)	(384)	(3,508)
Excess/(Deficiency) of Receipts over Disbursements	2,522	(1,034)	(846)	211	794	(267)	38	37	503	37	(386)	(1,186)	423
CLOSING BALANCE	10,351	9,317	8,471	8,682	9,476	9,209	9,247	9,284	9,787	9,824	9,438	8,252	8,252

CASHFLOW
DEBT SERVICE FUNDS
FY 2026
(millions of dollars)

	2025 April Actuals	May Actuals	June Actuals	July Actuals	August Actuals	September Actuals	October Projected	November Projected	December Projected	2026 January Projected	February Projected	March Projected	Total
OPENING BALANCE	117	175	323	190	445	564	85	147	194	241	612	864	117
RECEIPTS:													
Personal Income Tax	4,846	1,913	2,846	2,248	2,125	2,779	967	1,039	2,962	4,559	3,089	2,921	32,294
Consumption/Use Taxes	737	758	939	792	819	978	750	760	918	826	692	822	9,791
Business Taxes	40	88	1,841	(12)	(3)	1,554	(423)	(161)	2,841	198	44	2,620	8,627
Other Taxes	95	114	82	87	128	104	83	72	74	68	71	51	1,029
Total Taxes	5,718	2,873	5,708	3,115	3,069	5,415	1,377	1,710	6,795	5,651	3,896	6,414	51,741
Miscellaneous Receipts	98	54	35	52	36	52	34	31	32	40	32	41	537
Federal Receipts	29	0	0	1	20	7	0	0	0	0	0	1	58
TOTAL RECEIPTS	5,845	2,927	5,743	3,168	3,125	5,474	1,411	1,741	6,827	5,691	3,928	6,456	52,336
DISBURSEMENTS:													
State Operations	0	0	0	15	7	2	0	7	0	0	0	10	41
Debt Service	4	15	9	0	48	212	0	6	7	0	278	1,709	2,288
TOTAL DISBURSEMENTS	4	15	9	15	55	214	0	13	7	0	278	1,719	2,329
OTHER FINANCING SOURCES (USES):													
Transfers from Other Funds	204	194	100	336	126	19	162	150	150	358	136	177	2,112
Transfers to Other Funds	(5,987)	(2,958)	(5,967)	(3,234)	(3,077)	(5,758)	(1,511)	(1,831)	(6,923)	(5,678)	(3,534)	(5,635)	(52,093)
NET OTHER FINANCING SOURCES/(USES)	(5,783)	(2,764)	(5,867)	(2,898)	(2,951)	(5,739)	(1,349)	(1,681)	(6,773)	(5,320)	(3,398)	(5,458)	(49,981)
Excess/(Deficiency) of Receipts over Disbursements	58	148	(133)	255	119	(479)	62	47	47	371	252	(721)	26
CLOSING BALANCE	175	323	190	445	564	85	147	194	241	612	864	143	143

**CASHFLOW
CAPITAL PROJECTS FUNDS
FY 2026**
(millions of dollars)

	2025 April Actuals	May Actuals	June Actuals	July Actuals	August Actuals	September Actuals	October Projected	November Projected	December Projected	2026 January Projected	February Projected	March Projected	Total
OPENING BALANCE	(1,455)	(1,557)	(1,825)	(1,985)	(1,959)	(2,362)	(2,589)	(1,892)	(2,524)	(2,940)	(3,275)	(3,828)	(1,455)
RECEIPTS:													
Consumption/Use Taxes	47	43	67	44	45	74	46	43	68	54	40	57	628
Business Taxes	47	50	52	47	48	51	51	49	48	46	42	44	579
Other Taxes	0	0	26	25	26	26	26	26	26	26	26	24	257
Total Taxes	94	93	145	116	122	152	123	118	142	126	108	125	1,464
Miscellaneous Receipts	78	198	139	1,290	94	101	384	87	144	120	80	6,588	9,303
Federal Receipts	119	203	244	171	202	277	195	178	278	329	315	687	3,198
TOTAL RECEIPTS	291	494	528	1,577	418	530	702	383	564	575	503	7,400	13,965
DISBURSEMENTS:													
Higher Education	0	0	0	0	0	0	0	0	0	0	0	0	0
All Other Education	1	1	1	3	1	1	11	28	27	15	12	13	114
Public Health	89	38	16	58	62	159	29	113	62	41	28	211	906
Mental Hygiene	6	8	22	19	5	12	13	20	17	10	7	22	161
School Aid	0	6	0	57	0	7	8	20	12	20	20	20	170
Temporary & Disability Assistance	0	28	0	36	0	0	0	0	0	0	40	1	145
Transportation	38	34	175	25	39	253	41	204	539	218	234	1,354	3,154
All Other Local	121	265	300	233	761	279	79	527	518	553	602	(976)	3,262
Total Assistance and Grants	255	380	514	431	868	711	181	952	1,175	857	943	645	7,912
Economic Development	11	13	11	28	25	29	15	166	193	183	160	425	1,259
Parks & the Environment	53	57	134	87	73	73	78	166	148	143	148	505	1,665
Transportation	315	507	408	490	461	479	406	511	470	462	345	479	5,333
Health & Social Welfare	4	6	6	8	7	10	82	98	99	101	151	(385)	187
Mental Hygiene	33	55	57	54	53	48	49	65	57	35	45	111	662
Public Protection	37	52	95	53	40	51	62	67	79	66	77	28	707
Education	71	129	163	145	141	169	145	171	222	184	178	270	1,988
All Other	28	34	56	57	72	46	56	68	73	78	107	(1,452)	(777)
Total Capital Projects	552	853	930	922	872	905	893	1,312	1,341	1,252	1,211	(19)	11,024
TOTAL DISBURSEMENTS	807	1,233	1,444	1,353	1,740	1,616	1,074	2,264	2,516	2,109	2,154	626	18,936
OTHER FINANCING SOURCES (USES):													
Transfers from Other Funds	414	470	761	(186)	945	860	1,069	1,249	1,558	1,199	1,107	(3,589)	5,857
Transfers to Other Funds	0	1	(5)	(12)	(26)	(1)	0	0	(22)	0	(9)	(724)	(798)
Bond and Note Proceeds	0	0	0	0	0	0	0	0	0	0	0	267	267
NET OTHER FINANCING SOURCES/(USES)	414	471	756	(198)	919	859	1,069	1,249	1,536	1,199	1,098	(4,046)	5,326
Excess/(Deficiency) of Receipts over Disbursements	(102)	(268)	(160)	26	(403)	(227)	697	(632)	(416)	(335)	(553)	2,728	355
CLOSING BALANCE	(1,557)	(1,825)	(1,985)	(1,959)	(2,362)	(2,589)	(1,892)	(2,524)	(2,940)	(3,275)	(3,828)	(1,100)	(1,100)

CASHFLOW
CAPITAL PROJECTS STATE FUNDS
FY 2026
(millions of dollars)

	2025 April Actuals	May Actuals	June Actuals	July Actuals	August Actuals	September Actuals	October Projected	November Projected	December Projected	2026 January Projected	February Projected	March Projected	Total
OPENING BALANCE	(1,077)	(1,139)	(1,406)	(1,635)	(1,574)	(1,973)	(2,186)	(1,509)	(2,058)	(2,494)	(2,908)	(3,522)	(1,077)
RECEIPTS:													
Consumption/Use Taxes	47	43	67	44	45	74	46	43	68	54	40	57	628
Business Taxes	47	50	52	47	51	52	51	49	48	46	42	44	579
Other Taxes	0	0	26	25	26	26	26	26	26	26	26	24	257
Total Taxes	94	93	145	116	122	152	123	118	142	126	108	125	1,464
Miscellaneous Receipts	78	198	139	1,290	94	101	384	87	144	120	80	6,314	9,029
Federal Receipts	0	0	0	0	0	0	0	0	0	1	1	3	5
TOTAL RECEIPTS	172	291	284	1,406	216	253	507	205	286	247	189	6,442	10,498
DISBURSEMENTS:													
Higher Education	0	0	0	0	0	0	0	0	0	0	0	0	0
All Other Education	1	1	1	3	1	1	11	28	27	15	12	13	114
Public Health	87	38	16	58	62	82	29	113	26	41	28	176	756
Mental Hygiene	6	8	22	19	5	12	13	20	17	10	7	22	161
School Aid	0	6	0	57	0	7	8	20	12	20	20	20	170
Temporary & Disability Assistance	0	28	0	36	0	0	0	40	0	0	40	1	145
Transportation	2	20	166	6	2	233	28	154	489	153	164	1,062	2,479
All Other Local	121	262	300	233	760	278	79	456	447	482	531	(1,114)	2,835
Total Assistance and Grants	217	363	505	412	830	613	168	831	1,018	721	802	180	6,660
Economic Development	11	13	11	28	25	29	15	166	193	183	160	196	1,030
Parks & the Environment	51	55	131	85	70	67	76	166	147	142	147	507	1,644
Transportation	200	327	252	309	300	296	256	381	370	362	245	395	3,693
Health & Social Welfare	3	5	5	7	6	9	81	97	98	98	150	(386)	173
Mental Hygiene	33	55	57	54	53	48	49	65	57	35	45	111	662
Public Protection	35	48	89	50	37	48	54	59	69	58	68	19	634
Education	70	129	163	145	141	169	145	171	222	184	178	269	1,986
All Other	28	34	56	57	72	46	55	67	72	77	106	(1,450)	(780)
Total Capital Projects	431	666	764	735	704	712	731	1,172	1,228	1,139	1,099	(339)	9,042
TOTAL DISBURSEMENTS	648	1,029	1,269	1,147	1,534	1,325	899	2,003	2,246	1,860	1,901	(159)	15,702
OTHER FINANCING SOURCES (USES):													
Transfers from Other Funds	414	470	761	(186)	945	860	1,069	1,249	1,546	1,199	1,107	(3,601)	5,833
Transfers to Other Funds	0	1	(5)	(12)	(26)	(1)	0	0	(22)	0	(9)	(724)	(798)
Bond and Note Proceeds	0	0	0	0	0	0	0	0	0	0	0	267	267
NET OTHER FINANCING SOURCES/(USES)	414	471	756	(198)	919	859	1,069	1,249	1,524	1,199	1,098	(4,058)	5,302
Excess/(Deficiency) of Receipts over Disbursements	(62)	(267)	(229)	61	(399)	(213)	677	(549)	(436)	(414)	(614)	2,543	98
CLOSING BALANCE	(1,139)	(1,406)	(1,635)	(1,574)	(1,973)	(2,186)	(1,509)	(2,058)	(2,494)	(2,908)	(3,522)	(979)	(979)

CASHFLOW
CAPITAL PROJECTS FEDERAL FUNDS
FY 2026
(millions of dollars)

	2025 April Actuals	May Actuals	June Actuals	July Actuals	August Actuals	September Actuals	October Projected	November Projected	December Projected	2026 January Projected	February Projected	March Projected	Total
OPENING BALANCE	(378)	(418)	(419)	(350)	(385)	(389)	(403)	(383)	(466)	(446)	(367)	(306)	(378)
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	119	203	244	171	202	277	195	178	278	328	314	684	3,193
TOTAL RECEIPTS	119	203	244	171	202	277	195	178	278	328	314	958	3,467
DISBURSEMENTS:													
Public Health	2	0	0	0	0	77	0	0	36	0	0	35	150
Transportation	36	14	9	19	37	20	13	50	50	65	70	292	675
All Other Local	0	3	0	0	1	1	0	71	71	71	71	138	427
Total Assistance and Grants	38	17	9	19	38	98	13	121	157	136	141	465	1,252
Economic Development	0	0	0	0	0	0	0	0	0	0	0	229	229
Parks & the Environment	2	2	3	2	3	6	2	0	1	1	1	(2)	21
Transportation	115	180	156	181	161	183	150	130	100	100	100	84	1,640
Health & Social Welfare	1	1	1	1	1	1	1	1	1	3	1	1	14
Mental Hygiene	0	0	0	0	0	0	0	0	0	0	0	0	0
Public Protection	2	4	6	3	3	3	8	8	10	8	9	9	73
Education	1	0	0	0	0	0	0	0	0	0	0	1	2
All Other	0	0	0	0	0	0	1	1	1	1	1	(2)	3
Total Capital Projects	121	187	166	187	168	193	162	140	113	113	112	320	1,982
TOTAL DISBURSEMENTS	159	204	175	206	206	291	175	261	270	249	253	785	3,234
OTHER FINANCING SOURCES (USES):													
Transfers from Other Funds	0	0	0	0	0	0	0	0	12	0	0	12	24
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	12	0	0	12	24
Excess/(Deficiency) of Receipts over Disbursements	(40)	(1)	69	(35)	(4)	(14)	20	(83)	20	79	61	185	257
CLOSING BALANCE	(418)	(419)	(350)	(385)	(389)	(403)	(383)	(466)	(446)	(367)	(306)	(121)	(121)

**CASHFLOW
STATE FUNDS
FY 2026**
(millions of dollars)

	2025 April Actuals	May Actuals	June Actuals	July Actuals	August Actuals	September Actuals	October Projected	November Projected	December Projected	2026 January Projected	February Projected	March Projected	Intra-Fund Transfer Eliminations	Total
OPENING BALANCE	66,245	71,712	66,037	64,521	64,718	65,318	66,408	61,931	56,716	60,313	62,004	59,623		66,245
RECEIPTS:														
Personal Income Tax	9,693	3,825	5,692	4,496	4,250	5,558	1,934	2,078	5,924	9,118	6,178	5,844	0	64,590
Consumption/Use Taxes	1,791	1,756	2,220	1,855	1,900	2,335	1,752	1,756	2,192	1,926	1,585	1,889	0	22,957
Business Taxes	1,367	335	5,813	236	251	4,990	(570)	(95)	7,945	663	75	8,653	0	29,663
Other Taxes	264	268	184	225	306	261	284	196	202	191	194	171	0	2,746
Total Taxes	13,115	6,184	13,909	6,812	6,707	13,144	3,400	3,935	16,263	11,898	8,032	16,557	0	119,956
Abandoned Property	1	0	0	0	10	100	30	130	0	30	10	189	0	500
ABC License Fee	5	3	5	4	6	6	5	5	5	5	5	6	0	60
HCRA	587	585	606	625	596	604	569	589	591	589	589	699	0	7,229
Investment Income	222	217	221	200	194	193	192	134	134	134	134	134	0	2,109
Licenses, Fees, etc.	112	36	56	86	35	97	45	35	40	45	45	49	0	681
Lottery	335	245	254	324	266	307	322	240	319	237	230	552	0	3,631
Medicaid	85	89	95	86	100	90	90	90	90	90	90	85	0	1,080
Motor Vehicle Fees	55	55	43	63	38	41	41	33	46	40	35	54	0	544
Reimbursements	(16)	122	103	(48)	89	42	9	10	378	697	809	(23)	0	316
State University Income	471	415	372	482	500	773	590	440	0	0	0	306	0	6,233
Extraordinary Settlements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Other Transactions	627	677	598	1,782	1,161	738	1,476	1,523	591	1,130	336	4,433	0	15,072
Total Miscellaneous Receipts	2,484	2,444	2,353	3,604	2,995	2,991	3,369	3,229	2,203	3,007	2,292	6,484	0	37,455
Federal Receipts	29	0	0	1	20	7	0	0	0	0	(9)	5	0	53
TOTAL RECEIPTS	15,628	8,628	16,262	10,417	9,722	16,142	6,769	7,164	18,466	14,905	10,315	23,046	0	157,464
DISBURSEMENTS:														
School Aid	2,357	5,075	1,706	325	767	5,871	946	2,433	3,109	1,452	1,403	11,687	0	37,131
Higher Education	60	39	920	186	53	157	565	50	115	115	557	781	0	3,598
All Other Education	46	265	240	734	170	366	106	121	435	170	93	437	0	3,183
STAR	0	0	0	0	0	0	0	0	2	1,360	0	10	0	1,372
Medicaid - DOH	3,579	3,695	2,271	3,547	3,596	1,790	3,983	2,971	1,811	2,931	1,993	3,272	0	35,439
Public Health	215	192	532	240	284	545	301	264	333	102	178	640	0	3,826
Mental Hygiene	169	133	1,412	373	115	1,394	299	151	1,618	213	963	1,209	0	8,049
Children and Families	72	89	154	59	35	330	490	259	281	510	259	527	0	3,065
Temporary & Disability Assistance	118	231	151	157	134	118	207	451	161	411	204	999	0	3,342
Transportation	95	709	563	654	399	620	471	969	1,721	206	282	1,142	0	7,831
Unrestricted Aid	0	13	389	35	51	118	8	1	186	1	1	64	0	867
All Other	258	446	312	316	987	205	244	680	724	767	806	51	0	5,796
Total Assistance and Grants	6,969	10,887	8,650	6,626	6,591	11,514	7,620	8,350	10,496	8,238	6,739	20,819	0	113,499
Personal Service	1,528	1,639	1,296	1,959	1,384	1,362	1,658	1,584	1,841	1,519	1,497	1,557	0	18,824
Non-Personal Service	489	542	591	670	625	670	628	662	747	747	766	964	0	8,001
Total State Operations	2,017	2,181	1,887	2,599	2,009	2,032	2,286	2,261	2,503	2,266	2,263	2,521	0	26,825
General State Charges	941	782	651	769	596	768	760	757	839	722	2,487	1,489	0	11,561
Debt Service	4	15	9	0	48	212	0	6	7	0	278	1,709	0	2,288
Capital Projects	431	666	764	735	704	712	731	1,172	1,228	1,139	1,099	(339)	0	9,042
TOTAL DISBURSEMENTS	10,362	14,531	11,961	10,729	9,948	15,238	11,397	12,546	15,073	12,365	12,866	26,199	0	163,215
OTHER FINANCING SOURCES (USES):														
Transfers from other funds	6,958	4,082	7,484	4,031	5,006	7,179	2,833	3,672	8,818	7,267	4,871	3,085	(587)	64,699
Transfers to other funds	(6,757)	(3,854)	(13,301)	(3,522)	(4,180)	(6,993)	(2,682)	(3,505)	(8,614)	(8,116)	(4,701)	(3,028)	587	(68,666)
Bond and note proceeds	0	0	0	0	0	0	0	0	0	0	0	267	0	267
NET OTHER FINANCING SOURCES/(USES)	201	228	(5,817)	509	826	186	151	167	204	(849)	170	324	0	(3,700)
Excess/(Deficiency) of Receipts over Disbursements	5,467	(5,675)	(1,516)	197	600	1,090	(4,477)	(5,215)	3,597	1,691	(2,381)	(2,829)	0	(9,451)
CLOSING BALANCE	71,712	66,037	64,521	64,718	65,318	66,408	61,931	56,716	60,313	62,004	59,623	56,794	0	56,794

CASH FINANCIAL PLAN
HEALTH CARE REFORM ACT RESOURCES FUND
FY 2026
(millions of dollars)

	<u>Enacted</u>	<u>Change</u>	<u>Mid-Year</u>
Opening Fund Balance	<u>14</u>	<u>0</u>	<u>14</u>
Receipts:			
Taxes	540	0	540
Miscellaneous Receipts	<u>7,238</u>	<u>150</u>	<u>7,388</u>
Total Receipts	<u>7,778</u>	<u>150</u>	<u>7,928</u>
Disbursements and Transfers:			
Medical Assistance Account	5,011	(119)	4,892
Hospital Indigent Care	631	0	631
HCRA Program Account	529	100	629
Child Health Plus	1,378	189	1,567
Elderly Pharmaceutical Insurance Coverage	74	(20)	54
Qualified Health Plan Administration	33	0	33
All Other	<u>136</u>	<u>0</u>	<u>136</u>
Total Disbursements and Transfers	<u>7,792</u>	<u>150</u>	<u>7,942</u>
Change in Fund Balance	<u>(14)</u>	<u>0</u>	<u>(14)</u>
Closing Fund Balance	<u>0</u>	<u>0</u>	<u>0</u>

CASH FINANCIAL PLAN
HEALTH CARE REFORM ACT RESOURCES FUND
FY 2026 THROUGH FY 2029
(millions of dollars)

	FY 2026	FY 2027	FY 2028	FY 2029
	Projected	Projected	Projected	Projected
Opening Fund Balance	<u>14</u>	<u>0</u>	<u>0</u>	<u>0</u>
Receipts:				
Taxes	540	511	483	457
Miscellaneous Receipts	7,388	7,423	7,743	8,009
Total Receipts	<u>7,928</u>	<u>7,934</u>	<u>8,226</u>	<u>8,466</u>
Disbursements and Transfers:				
Medical Assistance Account	4,892	5,279	5,531	5,725
Hospital Indigent Care	631	631	631	631
HCRA Program Account	629	356	354	354
Child Health Plus	1,567	1,445	1,479	1,523
Elderly Pharmaceutical Insurance Coverage	54	56	60	60
Qualified Health Plan Administration	33	32	33	34
All Other	136	135	138	139
Total Disbursements and Transfers	<u>7,942</u>	<u>7,934</u>	<u>8,226</u>	<u>8,466</u>
Change in Fund Balance	<u>(14)</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 2025 and FY 2026
(millions of dollars)

	FY 2025	FY 2026	Annual
	Actuals	Projected	Change
Opening Fund Balance	<u>55</u>	<u>14</u>	<u>(41)</u>
Receipts:			
Taxes	574	540	(34)
Miscellaneous Receipts	7,078	7,388	310
Total Receipts	<u>7,652</u>	<u>7,928</u>	<u>276</u>
Disbursements and Transfers:			
Medical Assistance Account	4,891	4,892	1
Hospital Indigent Care	662	631	(31)
HCRA Program Account	358	629	271
Child Health Plus	1,573	1,567	(6)
Elderly Pharmaceutical Insurance Coverage	56	54	(2)
Qualified Health Plan Administration	29	33	4
All Other	124	136	12
Total Disbursements and Transfers	<u>7,693</u>	<u>7,942</u>	<u>249</u>
Change in Fund Balance	<u>(41)</u>	<u>(14)</u>	<u>27</u>
Closing Fund Balance	<u>14</u>	<u>0</u>	<u>(14)</u>

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 Actuals	November Actuals	December Actuals	January Actuals	February Actuals	March Actuals	Total
Opening Fund Balance	55	315	339	202	395	449	453	567	633	779	671	742	55
Receipts:													
Taxes	61	49	47	62	51	53	51	41	50	48	32	29	574
Miscellaneous Receipts	582	543	610	624	519	591	644	550	665	441	611	698	7,078
Total Receipts	643	592	657	686	570	644	695	591	715	489	643	727	7,652
Disbursements and Transfers:													
Medical Assistance Account	300	350	400	350	400	350	350	350	350	350	475	866	4,891
Hospital Indigent Care	0	73	67	45	24	69	46	0	48	81	0	209	662
HCRA Program Account	13	60	1	14	4	24	71	45	1	71	4	26	358
Child Health Plus	68	73	317	74	76	189	81	119	161	86	84	245	1,573
Elderly Pharmaceutical Insurance Coverage	1	5	5	5	6	5	5	5	5	5	4	5	56
Qualified Health Plan Administration	1	1	2	3	3	1	1	3	3	2	3	3	29
All Other	0	2	2	2	3	2	3	3	2	2	2	101	124
Total	383	568	794	493	516	640	581	525	569	597	572	1,455	7,693
Change in Fund Balance	260	24	(137)	193	54	4	114	66	146	(108)	71	(728)	(41)
Closing Fund Balance	315	339	202	395	449	453	567	633	779	671	742	14	14

CASH FLOW
HEALTH CARE REFORM ACT RESOURCES FUND
FY 2026
(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	14	207	881	373	488	589	578	570	625	522	555	314	14
Receipts:													
Taxes	57	43	47	53	46	54	49	38	49	46	30	28	540
Miscellaneous Receipts	587	744	606	625	596	604	569	589	591	589	589	699	7,388
Total Receipts	644	787	653	678	642	658	618	627	640	635	619	727	7,928
Disbursements and Transfers:													
Medical Assistance Account	364	0	700	350	350	350	400	400	400	400	675	503	4,892
Hospital Indigent Care	0	0	0	116	0	83	20	82	82	82	82	84	631
HCRA Program Account	1	23	233	15	78	6	120	4	20	31	16	16	629
Child Health Plus	82	82	225	75	107	220	79	75	228	76	75	243	1,567
Elderly Pharmaceutical Insurance Coverage	2	3	2	4	3	3	2	6	6	7	6	10	54
Qualified Health Plan Administration	1	1	0	1	1	5	2	3	3	3	3	9	33
All Other	1	2	1	2	2	2	3	3	4	3	3	110	136
Total	451	113	1,161	563	541	669	626	572	743	602	860	1,041	7,942
Change in Fund Balance	193	674	(508)	115	101	(11)	(8)	55	(103)	33	(241)	(314)	(14)
Closing Fund Balance	207	881	373	488	589	578	570	625	522	555	314	0	0

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

	FY 2025 Actuals			FY 2026 Projected			FY 2027 Projected			FY 2028 Projected			FY 2029 Projected		
	Internal Service	Enterprise	Fiduciary	Internal Service	Enterprise	Fiduciary	Internal Service	Enterprise	Fiduciary	Internal Service	Enterprise	Fiduciary	Internal Service	Enterprise	Fiduciary
Opening Fund Balance	24	646	62	107	968	48	278	971	50	292	1,025	52	305	1,081	54
Receipts:															
Unemployment Taxes	0	2,949	0	0	2,450	0	0	2,450	0	0	2,450	0	0	2,450	0
Miscellaneous Receipts	730	3,645	(14)	681	3,252	2	681	3,445	2	683	3,492	2	683	3,547	2
Federal Receipts	0	14	0	0	52	0	0	52	0	0	52	0	0	52	0
Total Receipts	730	6,608	(14)	681	5,754	2	681	5,947	2	683	5,994	2	683	6,049	2
Disbursements:															
Assistance and Grants	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
State Operations:															
Personal Service	140	1,828	0	166	1,885	0	168	1,941	0	169	1,999	0	169	2,058	0
Non-Personal Service	563	731	0	637	661	0	590	648	0	591	611	0	591	580	0
Unemployment Benefits	0	2,964	0	0	9,502	0	0	2,502	0	0	2,502	0	0	2,502	0
General State Charges	64	759	0	83	781	0	85	804	0	86	828	0	86	853	0
Debt Service	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Capital Projects	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Disbursements	767	6,282	0	886	12,829	0	843	5,895	0	846	5,940	0	846	5,993	0
Other Financing Sources (Uses):															
Transfers from Other Funds	129	0	0	386	7,082	0	186	6	0	186	6	0	186	6	0
Transfers to Other Funds	(9)	(4)	0	(10)	(4)	0	(10)	(4)	0	(10)	(4)	0	(10)	(4)	0
Net Other Financing Sources (Uses)	120	(4)	0	376	7,078	0	176	2	0	176	2	0	176	2	0
Excess (Deficiency) of Receipts and Other Financing Sources (Uses) Over Disbursements	83	322	(14)	171	3	2	14	54	2	13	56	2	13	58	2
Closing Fund Balance	107	968	48	278	971	50	292	1,025	52	305	1,081	54	318	1,139	56

Workforce Impact Summary

General Fund
2023-24 Through 2025-26

	2023-24 Actuals (03/31/24)	2024-25 Actuals (03/31/25)	2025-26 Estimates (03/31/26)
Major Agencies			
Children and Family Services, Office of	2,167	2,333	2,284
Corrections and Community Supervision, Department of	22,270	18,932	23,596
Education Department, State	379	460	439
Environmental Conservation, Department of	1,582	2,010	1,398
General Services, Office of	386	433	522
Health, Department of	1,829	2,052	2,192
Information Technology Services, Office of	3,537	3,813	4,108
Labor, Department of	0	0	1
Mental Health, Office of	13,537	13,866	15,143
Motor Vehicles, Department of	144	163	167
Parks, Recreation and Historic Preservation, Office of	1,463	1,565	1,552
People with Developmental Disabilities, Office for	17,442	18,381	18,730
State Police, Division of	5,415	5,559	6,116
Taxation and Finance, Department of	3,418	3,632	3,133
Temporary and Disability Assistance, Office of	968	1,080	1,133
Transportation, Department of	2,621	2,645	2,545
Subtotal - Major Agencies	77,158	76,924	83,059
Minor Agencies	4,863	5,266	5,990
Subtotal - Subject to Direct Executive Control	82,021	82,190	89,049
University Systems			
State University of New York	3	3	3
Subtotal - University Systems	3	3	3
Independently Elected Agencies			
Audit and Control, Department of	1,321	1,428	1,488
Law, Department of	1,168	1,278	1,446
Subtotal - Independently Elected Agencies	2,489	2,706	2,934
Grand Total	84,513	84,899	91,986

Workforce Impact Summary

General Fund
2023-24 Through 2025-26

	2023-24 Actuals (03/31/24)	2024-25 Actuals (03/31/25)	2025-26 Estimates (03/31/26)
Minor Agencies			
Addiction Services and Supports, Office of	746	742	784
Adirondack Park Agency	51	53	59
Aging, Office for the	25	27	49
Agriculture and Markets, Department of	474	468	493
Alcoholic Beverage Control, Division of	119	146	181
Arts, Council on the	27	28	37
Budget, Division of the	279	283	276
Civil Service, Department of	258	303	416
Correction, Commission of	42	47	62
Criminal Justice Services, Division of	407	452	605
Developmental Disabilities, State Council on	0	0	18
Economic Development, Department of	125	126	153
Elections, State Board of	130	146	217
Employee Relations, Office of	67	74	95
Ethics and Lobbying, Independent Commission on	51	55	68
Executive Chamber	146	157	168
Gaming Commission, New York State	49	53	52
Higher Education Services Corporation, New York State	3	5	5
Homeland Security and Emergency Services, Division of	17	39	129
Housing and Community Renewal, Division of	56	75	28
Hudson River Valley Greenway Communities Council	0	0	1
Human Rights, Division of	167	205	245
Inspector General, Office of the	96	101	105
Judicial Conduct, Commission on	47	47	56
Justice Center for the Protection of People with Special Needs	467	492	501
Labor Management Committees	64	71	77
Lieutenant Governor, Office of the	4	0	10
Medicaid Inspector General, Office of the	236	269	273
Military and Naval Affairs, Division of	103	105	103
Prevention of Domestic Violence, Office for	27	37	41
Prosecutorial Conduct, Commission on	0	4	19
Public Employment Relations Board	30	33	41
State, Department of	306	328	301
Statewide Financial System	134	142	147
Tax Appeals, Division of	22	26	29
Veterans' Services, Department of	80	91	102
Victim Services, Office of	4	4	6
Waterfront Commission	0	25	32
Welfare Inspector General, Office of	4	7	6
Subtotal - Minor Agencies	4,863	5,266	5,990

Workforce Impact Summary

State Operating Funds 2023-24 Through 2025-26

	2023-24 Actuals (03/31/24)	2024-25 Actuals (03/31/25)	2025-26 Estimates (03/31/26)
Major Agencies			
Children and Family Services, Office of	2,201	2,371	2,328
Corrections and Community Supervision, Department of	22,274	18,936	23,600
Education Department, State	1,261	1,376	1,483
Environmental Conservation, Department of	2,404	2,863	2,488
Financial Services, Department of	1,290	1,379	1,441
General Services, Office of	442	490	582
Health, Department of	3,623	3,941	4,502
Information Technology Services, Office of	3,537	3,813	4,108
Labor, Department of	339	338	480
Mental Health, Office of	13,537	13,866	15,153
Motor Vehicles, Department of	570	636	682
Parks, Recreation and Historic Preservation, Office of	1,649	1,755	1,878
People with Developmental Disabilities, Office for	17,442	18,381	18,730
State Police, Division of	5,687	5,822	6,436
Taxation and Finance, Department of	3,469	3,685	3,832
Temporary and Disability Assistance, Office of	968	1,080	1,133
Transportation, Department of	2,657	2,680	2,590
Workers' Compensation Board	946	1,023	1,112
Subtotal - Major Agencies	84,296	84,435	92,558
Minor Agencies	7,222	7,982	9,016
Subtotal - Subject to Direct Executive Control	91,518	92,417	101,574
University Systems			
State University of New York	47,531	49,375	50,958
Subtotal - University Systems	47,531	49,375	50,958
Independently Elected Agencies			
Audit and Control, Department of	1,472	1,616	1,659
Law, Department of	1,561	1,706	1,949
Subtotal - Independently Elected Agencies	3,033	3,322	3,608
Grand Total	142,082	145,114	156,140

Workforce Impact Summary

State Operating Funds 2023-24 Through 2025-26

	2023-24 Actuals (03/31/24)	2024-25 Actuals (03/31/25)	2025-26 Estimates (03/31/26)
Minor Agencies			
Addiction Services and Supports, Office of	746	742	794
Adirondack Park Agency	51	53	59
Aging, Office for the	25	27	49
Agriculture and Markets, Department of	476	502	540
Alcoholic Beverage Control, Division of	286	364	455
Arts, Council on the	27	28	37
Budget, Division of the	287	292	292
Civil Service, Department of	258	303	418
Correction, Commission of	42	47	62
Criminal Justice Services, Division of	411	456	607
Deferred Compensation Board	4	4	4
Developmental Disabilities, State Council on	0	0	18
Economic Development, Department of	126	127	160
Elections, State Board of	130	146	217
Employee Relations, Office of	67	74	95
Ethics and Lobbying, Independent Commission on	51	55	68
Executive Chamber	146	157	168
Financial Control Board, New York State	11	11	12
Gaming Commission, New York State	306	313	396
Higher Education Services Corporation, New York State	78	96	105
Homeland Security and Emergency Services, Division of	489	559	639
Housing and Community Renewal, Division of	491	586	603
Hudson River Valley Greenway Communities Council	0	0	1
Human Rights, Division of	167	205	245
Indigent Legal Services, Office of	50	50	62
Inspector General, Office of the	96	101	105
Interest on Lawyer Account	8	8	11
Judicial Conduct, Commission on	47	47	56
Justice Center for the Protection of People with Special Needs	467	492	501
Labor Management Committees	64	71	77
Lieutenant Governor, Office of the	4	0	10
Medicaid Inspector General, Office of the	236	269	273
Military and Naval Affairs, Division of	103	105	103
Prevention of Domestic Violence, Office for	27	37	41
Prosecutorial Conduct, Commission on	0	4	19
Public Employment Relations Board	30	33	41
Public Service Department	477	556	603
State, Department of	647	706	686
Statewide Financial System	134	142	147
Tax Appeals, Division of	22	26	29
Veterans' Services, Department of	80	91	102
Victim Services, Office of	51	65	68
Waterfront Commission	0	25	32
Welfare Inspector General, Office of	4	7	6
Subtotal - Minor Agencies	7,222	7,982	9,016

Workforce Impact Summary

State Funds
2023-24 Through 2025-26

	2023-24 Actuals (03/31/24)	2024-25 Actuals (03/31/25)	2025-26 Estimates (03/31/26)
Major Agencies			
Children and Family Services, Office of	2,254	2,432	2,397
Corrections and Community Supervision, Department of	22,300	18,966	24,609
Education Department, State	1,313	1,422	1,537
Environmental Conservation, Department of	2,861	3,302	3,098
Financial Services, Department of	1,290	1,379	1,441
General Services, Office of	794	851	973
Health, Department of	3,740	4,058	4,634
Information Technology Services, Office of	3,570	3,851	4,158
Labor, Department of	339	338	480
Mental Health, Office of	14,123	14,454	15,880
Motor Vehicles, Department of	3,017	3,061	3,157
Parks, Recreation and Historic Preservation, Office of	2,210	2,354	2,373
People with Developmental Disabilities, Office for	17,860	18,784	19,115
State Police, Division of	5,767	5,912	6,521
Taxation and Finance, Department of	3,469	3,685	3,832
Temporary and Disability Assistance, Office of	975	1,088	1,141
Transportation, Department of	8,187	8,459	8,369
Workers' Compensation Board	946	1,023	1,112
Subtotal - Major Agencies	95,015	95,419	104,827
Minor Agencies	7,293	8,076	9,145
Subtotal - Subject to Direct Executive Control	102,308	103,495	113,972
University Systems			
State University Construction Fund	130	137	145
State University of New York	47,531	49,375	50,958
Subtotal - University Systems	47,661	49,512	51,103
Independently Elected Agencies			
Audit and Control, Department of	1,472	1,616	1,659
Law, Department of	1,568	1,713	1,956
Subtotal - Independently Elected Agencies	3,040	3,329	3,615
Grand Total	153,009	156,336	168,690

Workforce Impact Summary

State Funds
2023-24 Through 2025-26

	2023-24 Actuals (03/31/24)	2024-25 Actuals (03/31/25)	2025-26 Estimates (03/31/26)
Minor Agencies			
Addiction Services and Supports, Office of	759	758	812
Adirondack Park Agency	51	53	59
Aging, Office for the	25	27	49
Agriculture and Markets, Department of	491	528	558
Alcoholic Beverage Control, Division of	286	364	455
Arts, Council on the	29	30	41
Budget, Division of the	287	292	292
Civil Service, Department of	258	303	418
Correction, Commission of	42	47	62
Criminal Justice Services, Division of	411	456	607
Deferred Compensation Board	4	4	4
Developmental Disabilities, State Council on	0	0	18
Economic Development, Department of	126	127	160
Elections, State Board of	130	146	217
Employee Relations, Office of	67	74	95
Ethics and Lobbying, Independent Commission on	51	55	68
Executive Chamber	146	157	168
Financial Control Board, New York State	11	11	12
Gaming Commission, New York State	306	313	396
Higher Education Services Corporation, New York State	78	96	105
Homeland Security and Emergency Services, Division of	489	559	639
Housing and Community Renewal, Division of	491	586	603
Hudson River Valley Greenway Communities Council	0	0	1
Human Rights, Division of	167	205	245
Indigent Legal Services, Office of	50	50	62
Inspector General, Office of the	96	101	105
Interest on Lawyer Account	8	8	11
Judicial Conduct, Commission on	47	47	56
Justice Center for the Protection of People with Special Needs	467	492	501
Labor Management Committees	64	71	77
Lieutenant Governor, Office of the	4	0	10
Medicaid Inspector General, Office of the	236	269	273
Military and Naval Affairs, Division of	144	155	192
Prevention of Domestic Violence, Office for	27	37	41
Prosecutorial Conduct, Commission on	0	4	19
Public Employment Relations Board	30	33	41
Public Service Department	477	556	603
State, Department of	647	706	686
Statewide Financial System	134	142	147
Tax Appeals, Division of	22	26	29
Veterans' Services, Department of	80	91	102
Victim Services, Office of	51	65	68
Waterfront Commission	0	25	32
Welfare Inspector General, Office of	4	7	6
Subtotal - Minor Agencies	7,293	8,076	9,145

Workforce Impact Summary

All Funds

2023-24 Through 2025-26

	2023-24 Actuals (03/31/24)	2024-25 Actuals (03/31/25)	2025-26 Estimates (03/31/26)
Major Agencies			
Children and Family Services, Office of	2,833	3,076	2,983
Corrections and Community Supervision, Department of	22,544	19,197	25,545
Education Department, State	2,552	2,756	2,916
Environmental Conservation, Department of	3,075	3,302	3,371
Financial Services, Department of	1,290	1,379	1,441
General Services, Office of	1,706	1,800	2,024
Health, Department of	4,927	5,405	6,209
Information Technology Services, Office of	3,570	3,851	4,158
Labor, Department of	2,740	3,042	2,942
Mental Health, Office of	14,127	14,458	15,901
Motor Vehicles, Department of	3,070	3,122	3,228
Parks, Recreation and Historic Preservation, Office of	2,324	2,473	2,469
People with Developmental Disabilities, Office for	17,870	18,793	19,115
State Police, Division of	5,767	5,912	6,521
Taxation and Finance, Department of	3,469	3,685	3,832
Temporary and Disability Assistance, Office of	1,861	1,931	2,053
Transportation, Department of	8,293	8,570	8,495
Workers' Compensation Board	946	1,023	1,112
Subtotal - Major Agencies	102,964	103,775	114,315
Minor Agencies	8,303	9,177	10,380
Subtotal - Subject to Direct Executive Control	111,267	112,952	124,695
University Systems			
City University of New York	13,358	13,434	13,511
State University Construction Fund	130	137	145
State University of New York	47,531	49,376	50,958
Subtotal - University Systems	61,019	62,947	64,614
Independently Elected Agencies			
Audit and Control, Department of	2,446	2,688	2,927
Law, Department of	1,853	2,016	2,277
Subtotal - Independently Elected Agencies	4,299	4,704	5,204
Grand Total	176,585	180,603	194,513

Workforce Impact Summary

All Funds

2023-24 Through 2025-26

	2023-24 Actuals (03/31/24)	2024-25 Actuals (03/31/25)	2025-26 Estimates (03/31/26)
Minor Agencies			
Addiction Services and Supports, Office of	759	758	812
Adirondack Park Agency	51	53	59
Aging, Office for the	84	90	126
Agriculture and Markets, Department of	527	559	656
Alcoholic Beverage Control, Division of	286	364	455
Arts, Council on the	29	30	41
Budget, Division of the	287	292	292
Civil Service, Department of	390	448	582
Correction, Commission of	42	47	62
Criminal Justice Services, Division of	434	482	627
Deferred Compensation Board	4	4	4
Developmental Disabilities, State Council on	0	0	18
Economic Development, Department of	126	127	160
Elections, State Board of	141	157	228
Employee Relations, Office of	76	83	107
Ethics and Lobbying, Independent Commission on	51	55	68
Executive Chamber	146	157	168
Financial Control Board, New York State	11	11	12
Gaming Commission, New York State	306	313	396
Higher Education Services Corporation, New York State	78	96	105
Homeland Security and Emergency Services, Division of	620	715	770
Housing and Community Renewal, Division of	567	662	676
Hudson River Valley Greenway Communities Council	0	0	1
Human Rights, Division of	167	205	282
Indigent Legal Services, Office of	50	50	62
Inspector General, Office of the	96	101	105
Interest on Lawyer Account	8	8	11
Judicial Conduct, Commission on	47	47	56
Justice Center for the Protection of People with Special Needs	467	492	501
Labor Management Committees	64	71	77
Lieutenant Governor, Office of the	4	0	10
Medicaid Inspector General, Office of the	472	538	545
Military and Naval Affairs, Division of	373	400	439
Prevention of Domestic Violence, Office for	34	42	46
Prosecutorial Conduct, Commission on	0	4	19
Public Employment Relations Board	30	33	41
Public Service Department	477	556	628
State, Department of	665	723	700
Statewide Financial System	134	142	147
Tax Appeals, Division of	22	26	29
Veterans' Services, Department of	88	99	110
Victim Services, Office of	86	105	109
Waterfront Commission	0	25	32
Welfare Inspector General, Office of	4	7	6
Subtotal - Minor Agencies	8,303	9,177	10,380

Workforce Impact Summary

Special Revenue Funds - Other 2023-24 Through 2025-26

	2023-24 Actuals (03/31/24)	2024-25 Actuals (03/31/25)	2025-26 Estimates (03/31/26)
Major Agencies			
Children and Family Services, Office of	34	38	44
Corrections and Community Supervision, Department of	4	4	4
Education Department, State	882	916	1,044
Environmental Conservation, Department of	822	853	1,090
Financial Services, Department of	1,290	1,379	1,441
General Services, Office of	56	57	60
Health, Department of	1,794	1,889	2,310
Labor, Department of	339	338	479
Mental Health, Office of	0	0	10
Motor Vehicles, Department of	426	473	515
Parks, Recreation and Historic Preservation, Office of	186	190	326
State Police, Division of	272	263	320
Taxation and Finance, Department of	51	53	699
Transportation, Department of	36	35	45
Workers' Compensation Board	946	1,023	1,112
Subtotal - Major Agencies	7,138	7,511	9,499
Minor Agencies	2,359	2,716	3,026
Subtotal - Subject to Direct Executive Control	9,497	10,227	12,525
University Systems			
State University of New York	47,528	49,372	50,955
Subtotal - University Systems	47,528	49,372	50,955
Independently Elected Agencies			
Audit and Control, Department of	151	188	171
Law, Department of	393	428	503
Subtotal - Independently Elected Agencies	544	616	674
Grand Total	57,569	60,215	64,154

Workforce Impact Summary

Special Revenue Funds - Other 2023-24 Through 2025-26

	2023-24 Actuals (03/31/24)	2024-25 Actuals (03/31/25)	2025-26 Estimates (03/31/26)
Minor Agencies			
Addiction Services and Supports, Office of	0	0	10
Agriculture and Markets, Department of	2	34	47
Alcoholic Beverage Control, Division of	167	218	274
Budget, Division of the	8	9	16
Civil Service, Department of	0	0	2
Criminal Justice Services, Division of	4	4	2
Deferred Compensation Board	4	4	4
Economic Development, Department of	1	1	7
Financial Control Board, New York State	11	11	12
Gaming Commission, New York State	257	260	344
Higher Education Services Corporation, New York State	75	91	100
Homeland Security and Emergency Services, Division of	472	520	510
Housing and Community Renewal, Division of	435	511	575
Indigent Legal Services, Office of	50	50	62
Interest on Lawyer Account	8	8	11
Public Service Department	477	556	603
State, Department of	341	378	385
Victim Services, Office of	47	61	62
Subtotal - Minor Agencies	2,359	2,716	3,026

Workforce Impact Summary

Special Revenue Funds - Federal 2023-24 Through 2025-26

	2023-24 Actuals (03/31/24)	2024-25 Actuals (03/31/25)	2025-26 Estimates (03/31/26)
Major Agencies			
Children and Family Services, Office of	473	512	487
Corrections and Community Supervision, Department of	18	15	646
Education Department, State	1,123	1,210	1,235
Environmental Conservation, Department of	207	0	268
Health, Department of	1,142	1,298	1,507
Labor, Department of	2,380	2,685	2,446
Mental Health, Office of	0	0	11
Motor Vehicles, Department of	53	61	71
Parks, Recreation and Historic Preservation, Office of	28	31	43
People with Developmental Disabilities, Office for	10	9	0
Temporary and Disability Assistance, Office of	886	843	912
Transportation, Department of	106	111	126
Subtotal - Major Agencies	6,426	6,775	7,752
Minor Agencies			
Aging, Office for the	59	63	77
Agriculture and Markets, Department of	0	0	27
Criminal Justice Services, Division of	23	26	20
Elections, State Board of	11	11	11
Homeland Security and Emergency Services, Division of	131	156	131
Housing and Community Renewal, Division of	76	76	73
Human Rights, Division of	0	0	37
Medicaid Inspector General, Office of the	236	269	272
Military and Naval Affairs, Division of	192	206	189
Public Service Department	0	0	25
State, Department of	18	17	14
Veterans' Services, Department of	8	8	8
Victim Services, Office of	35	40	41
Subtotal - Minor Agencies	789	872	925
Subtotal - Subject to Direct Executive Control	7,215	7,647	8,677
University Systems			
State University of New York	0	1	0
Subtotal - University Systems	0	1	0
Independently Elected Agencies			
Audit and Control, Department of	5	5	0
Law, Department of	199	209	215
Subtotal - Independently Elected Agencies	204	214	215
Grand Total	7,419	7,862	8,892

Workforce Impact Summary

Capital Projects Funds - Other 2023-24 Through 2025-26

	2023-24 Actuals (03/31/24)	2024-25 Actuals (03/31/25)	2025-26 Estimates (03/31/26)
Major Agencies			
Children and Family Services, Office of	53	61	69
Corrections and Community Supervision, Department of	26	30	1,009
Education Department, State	52	46	54
Environmental Conservation, Department of	457	439	610
General Services, Office of	352	361	391
Health, Department of	117	117	132
Information Technology Services, Office of	33	38	50
Mental Health, Office of	586	588	727
Motor Vehicles, Department of	2,447	2,425	2,475
Parks, Recreation and Historic Preservation, Office of	561	599	495
People with Developmental Disabilities, Office for	418	403	385
State Police, Division of	80	90	85
Temporary and Disability Assistance, Office of	7	8	8
Transportation, Department of	5,530	5,779	5,779
Subtotal - Major Agencies	10,719	10,984	12,269
Minor Agencies			
Addiction Services and Supports, Office of	13	16	18
Agriculture and Markets, Department of	15	26	18
Arts, Council on the	2	2	4
Military and Naval Affairs, Division of	41	50	89
Subtotal - Minor Agencies	71	94	129
Subtotal - Subject to Direct Executive Control	10,790	11,078	12,398
University Systems			
State University Construction Fund	130	137	145
Subtotal - University Systems	130	137	145
Independently Elected Agencies			
Law, Department of	7	7	7
Subtotal - Independently Elected Agencies	7	7	7
Grand Total	10,927	11,222	12,550

Workforce Impact Summary

Capital Projects Funds - Federal 2023-24 Through 2025-26

	2023-24 Actuals (03/31/24)	2024-25 Actuals (03/31/25)	2025-26 Estimates (03/31/26)
Major Agencies			
Environmental Conservation, Department of	7	0	5
Health, Department of	45	49	68
Subtotal - Major Agencies	52	49	73
Minor Agencies			
Military and Naval Affairs, Division of	37	39	58
Subtotal - Minor Agencies	37	39	58
Subtotal - Subject to Direct Executive Control	89	88	131
Grand Total	89	88	131

Workforce Impact Summary

Enterprise Funds
2023-24 Through 2025-26

	2023-24 Actuals (03/31/24)	2024-25 Actuals (03/31/25)	2025-26 Estimates (03/31/26)
Major Agencies			
Corrections and Community Supervision, Department of	3	3	10
General Services, Office of	9	11	9
Parks, Recreation and Historic Preservation, Office of	86	88	53
Subtotal - Major Agencies	98	102	72
Minor Agencies			
Agriculture and Markets, Department of	34	30	67
Subtotal - Minor Agencies	34	30	67
Subtotal - Subject to Direct Executive Control	132	132	139
University Systems			
City University of New York	13,358	13,434	13,511
Subtotal - University Systems	13,358	13,434	13,511
Grand Total	13,490	13,566	13,650

Workforce Impact Summary

Internal Service Funds 2023-24 Through 2025-26

	2023-24 Actuals (03/31/24)	2024-25 Actuals (03/31/25)	2025-26 Estimates (03/31/26)
Major Agencies			
Children and Family Services, Office of	106	132	99
Corrections and Community Supervision, Department of	223	213	280
Education Department, State	116	124	144
General Services, Office of	903	938	1,042
Labor, Department of	21	19	16
Mental Health, Office of	4	4	10
Subtotal - Major Agencies	1,373	1,430	1,591
Minor Agencies			
Civil Service, Department of	132	145	164
Employee Relations, Office of	9	9	12
Prevention of Domestic Violence, Office for	7	5	5
Subtotal - Minor Agencies	148	159	181
Subtotal - Subject to Direct Executive Control	1,521	1,589	1,772
Independently Elected Agencies			
Audit and Control, Department of	148	167	190
Law, Department of	86	94	106
Subtotal - Independently Elected Agencies	234	261	296
Grand Total	1,755	1,850	2,068

Workforce Impact Summary

Pension Trust Funds 2023-24 Through 2025-26

	2023-24 Actuals (03/31/24)	2024-25 Actuals (03/31/25)	2025-26 Estimates (03/31/26)
Independently Elected Agencies			
Audit and Control, Department of	821	900	1,078
Subtotal - Independently Elected Agencies	821	900	1,078
Grand Total	821	900	1,078

Workforce Impact Summary

Private Purpose Trust Funds 2023-24 Through 2025-26

	2023-24 Actuals (03/31/24)	2024-25 Actuals (03/31/25)	2025-26 Estimates (03/31/26)
Minor Agencies			
Agriculture and Markets, Department of	2	1	4
Subtotal - Minor Agencies	2	1	4
Subtotal - Subject to Direct Executive Control	2	1	4
Grand Total	2	1	4

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

	FY 2025 Actuals	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT					
<i>Agriculture and Markets, Department of</i>	95,064	99,296	93,541	92,176	92,434
Assistance and Grants	52,256	52,768	45,000	43,500	43,500
State Operations	42,808	46,528	48,541	48,676	48,934
Personal Service	37,083	40,880	42,818	42,944	43,052
Non-Personal Service	5,725	5,648	5,723	5,732	5,882
<i>Alcoholic Beverage Control, Division of</i>	12,590	16,077	14,955	15,229	15,229
Assistance and Grants	200	200	0	0	0
State Operations	12,390	15,877	14,955	15,229	15,229
Personal Service	11,026	12,724	12,953	13,187	13,187
Non-Personal Service	1,364	3,153	2,002	2,042	2,042
<i>Economic Development, Department of</i>	63,804	72,337	61,671	61,671	61,671
Assistance and Grants	44,019	55,710	45,044	45,044	45,044
State Operations	19,785	16,627	16,627	16,627	16,627
Personal Service	16,284	14,191	14,191	14,191	14,191
Non-Personal Service	3,501	2,436	2,436	2,436	2,436
<i>Empire State Development Corporation</i>	90,395	130,810	130,860	149,860	139,860
Assistance and Grants	90,395	130,810	130,860	149,860	139,860
State Operations	0	0	0	0	0
Non-Personal Service	0	0	0	0	0
<i>Financial Services, Department of</i>	3,328	6,250	5,000	5,000	5,000
Assistance and Grants	3,328	6,250	5,000	5,000	5,000
<i>Olympic Regional Development Authority</i>	11,404	10,704	10,404	10,404	10,404
State Operations	11,404	9,204	8,904	8,904	8,904
Personal Service	6,789	2,838	2,838	2,838	2,838
Non-Personal Service	4,615	6,366	6,066	6,066	6,066
General State Charges	0	1,500	1,500	1,500	1,500
<i>Public Service Department</i>	51,348	9,000	13,000	22,500	22,000
Assistance and Grants	51,348	8,500	12,500	22,000	22,000
State Operations	0	500	500	500	0
Non-Personal Service	0	500	500	500	0
Functional Total	327,933	344,474	329,431	356,840	346,598
PARKS AND THE ENVIRONMENT					
<i>Adirondack Park Agency</i>	5,936	6,341	6,517	6,526	6,580
State Operations	5,936	6,341	6,517	6,526	6,580
Personal Service	4,790	5,166	5,410	5,419	5,428
Non-Personal Service	1,146	1,175	1,107	1,107	1,152
<i>Environmental Conservation, Department of</i>	183,115	184,692	183,427	186,937	190,027
Assistance and Grants	3,182	5,213	2,128	2,128	2,128
State Operations	179,933	179,479	181,299	184,809	187,899
Personal Service	160,988	158,767	159,137	160,147	160,237
Non-Personal Service	18,945	20,712	22,162	24,662	27,662
<i>Parks, Recreation and Historic Preservation, Office of</i>	170,156	175,359	177,936	178,262	178,593
Assistance and Grants	1,394	5,550	100	100	100
State Operations	168,762	169,809	177,836	178,162	178,493
Personal Service	153,575	157,352	162,068	162,389	162,720
Non-Personal Service	15,187	12,457	15,768	15,773	15,773
Functional Total	359,207	366,392	367,880	371,725	375,200
TRANSPORTATION					
<i>Motor Vehicles, Department of</i>	10,765	12,868	12,868	13,329	13,329
Assistance and Grants	0	0	0	0	0
State Operations	10,765	12,868	12,868	13,329	13,329
Personal Service	9,243	9,980	9,980	10,304	10,304
Non-Personal Service	1,522	2,888	2,888	3,025	3,025
<i>Transportation, Department of</i>	641,347	628,300	625,324	636,121	647,669
Assistance and Grants	247,772	263,619	250,176	250,176	250,176
State Operations	393,575	364,681	375,148	385,945	397,493
Personal Service	210,268	186,375	191,952	197,719	203,624
Non-Personal Service	183,307	178,306	183,196	188,226	193,869
<i>Waterfront Commission</i>	3,861	2,578	2,982	3,124	3,217
State Operations	3,806	2,578	2,982	3,124	3,217
Personal Service	3,371	2,159	2,425	2,550	2,626
Non-Personal Service	435	419	557	574	591

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

	FY 2025 Actuals	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected
General State Charges	55	0	0	0	0
Functional Total	655,973	643,746	641,174	652,574	664,215
HEALTH					
<i>Aging, Office for the</i>	192,675	236,708	198,279	209,448	215,628
Assistance and Grants	189,434	232,372	193,943	205,112	211,292
State Operations	3,241	4,336	4,336	4,336	4,336
Personal Service	3,103	4,196	4,196	4,196	4,196
Non-Personal Service	138	140	140	140	140
<i>Health, Department of</i>	25,778,252	27,584,674	32,331,429	35,679,446	38,240,008
Medical Assistance	23,583,728	25,142,745	29,929,470	33,529,194	36,106,580
Assistance and Grants	23,583,728	25,142,745	29,929,470	33,529,194	36,106,580
Essential Plan	31,070	18,000	98,450	122,000	122,000
Assistance and Grants	12,615	18,000	18,000	18,000	18,000
State Operations	18,455	0	80,450	104,000	104,000
Personal Service	872	0	1,450	6,000	6,000
Non-Personal Service	17,583	0	79,000	98,000	98,000
Medicaid Administration	1,241,913	1,355,664	1,311,499	1,038,442	1,021,618
Assistance and Grants	864,239	947,697	895,231	620,231	620,231
State Operations	373,049	397,967	406,268	408,211	391,387
Personal Service	61,590	72,109	72,176	72,416	72,416
Non-Personal Service	311,459	325,858	334,092	335,795	318,971
General State Charges	4,625	10,000	10,000	10,000	10,000
Public Health	921,541	1,068,265	992,010	989,810	989,810
Assistance and Grants	765,153	842,835	777,378	777,378	777,378
State Operations	162,797	223,860	212,562	210,362	210,362
Personal Service	140,561	149,178	149,088	149,388	149,388
Non-Personal Service	22,236	74,682	63,474	60,974	60,974
General State Charges	(6,409)	1,570	2,070	2,070	2,070
<i>Medicaid Inspector General, Office of the</i>	19,195	20,143	20,143	20,143	20,143
State Operations	19,195	20,143	20,143	20,143	20,143
Personal Service	16,661	17,523	17,523	17,523	17,523
Non-Personal Service	2,534	2,620	2,620	2,620	2,620
Functional Total	25,990,122	27,841,525	32,549,851	35,909,037	38,475,779
SOCIAL WELFARE					
<i>Children and Family Services, Office of</i>	2,958,565	3,309,834	3,518,065	3,492,839	3,540,437
OCFS	2,886,031	3,191,904	3,398,135	3,371,909	3,417,507
Assistance and Grants	2,668,557	2,944,555	3,146,797	3,108,392	3,153,990
State Operations	217,474	247,349	251,338	263,517	263,517
Personal Service	162,935	172,600	176,143	185,104	185,104
Non-Personal Service	54,539	74,749	75,195	78,413	78,413
General State Charges	0	0	0	0	0
OCFS - Other	72,534	117,930	119,930	120,930	122,930
Assistance and Grants	72,534	117,930	119,930	120,930	122,930
<i>Housing and Community Renewal, Division of</i>	37,588	57,637	133,837	115,663	107,663
Assistance and Grants	29,959	45,700	121,900	103,726	95,726
State Operations	7,629	11,937	11,937	11,937	11,937
Personal Service	6,015	9,926	9,926	9,926	9,926
Non-Personal Service	1,614	2,011	2,011	2,011	2,011
<i>Human Rights, Division of</i>	19,647	26,528	31,153	31,153	31,153
Assistance and Grants	285	500	500	500	500
State Operations	19,362	26,028	30,653	30,653	30,653
Personal Service	16,394	21,714	24,339	24,339	24,339
Non-Personal Service	2,968	4,314	6,314	6,314	6,314
<i>Labor, Department of</i>	30,251	47,138	35,073	28,573	28,573
Assistance and Grants	29,369	43,065	21,000	23,500	23,500
State Operations	882	4,073	14,073	5,073	5,073
Personal Service	532	1,306	3,306	3,306	3,306
Non-Personal Service	350	2,767	10,767	1,767	1,767
<i>National and Community Service</i>	352	869	894	917	917
Assistance and Grants	0	511	533	556	556
State Operations	352	358	361	361	361
Personal Service	351	349	352	352	352
Non-Personal Service	1	9	9	9	9
<i>Temporary and Disability Assistance, Office of</i>	2,682,192	3,338,207	2,279,537	2,237,212	2,335,733

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

	FY 2025 Actuals	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected
Welfare Assistance	1,272,095	1,408,522	1,363,737	1,381,026	1,398,515
Assistance and Grants	1,272,095	1,408,522	1,363,737	1,381,026	1,398,515
All Other	1,410,097	1,929,685	915,800	856,186	937,218
Assistance and Grants	1,258,541	1,778,366	747,264	669,650	750,682
State Operations	151,556	151,319	168,536	186,536	186,536
Personal Service	72,090	81,139	90,212	99,212	99,212
Non-Personal Service	79,466	70,180	78,324	87,324	87,324
Functional Total	5,728,595	6,780,213	5,998,559	5,906,357	6,044,476
MENTAL HYGIENE					
Addiction Services and Supports, Office of	494,868	667,303	682,035	709,091	742,158
OASAS	395,557	540,585	568,416	595,143	624,534
Assistance and Grants	355,435	487,459	512,360	536,313	565,693
State Operations	40,122	53,126	56,056	58,830	58,841
Personal Service	27,845	33,052	30,621	33,713	33,503
Non-Personal Service	12,277	20,074	25,435	25,117	25,338
General State Charges	0	0	0	0	0
OASAS - Other	99,311	126,718	113,619	113,948	117,624
Assistance and Grants	34,683	52,917	34,325	35,912	37,523
State Operations	64,628	73,801	79,294	78,036	80,101
Personal Service	48,032	57,069	61,949	59,783	60,928
Non-Personal Service	16,596	16,732	17,345	18,253	19,173
Developmental Disabilities, State Council on	0	1,500	1,500	1,500	1,500
State Operations	0	1,500	1,500	1,500	1,500
Personal Service	0	1,500	1,500	1,500	1,500
Justice Center	38,344	41,229	41,884	42,443	43,011
Assistance and Grants	696	753	857	857	857
State Operations	37,648	40,476	41,027	41,586	42,154
Personal Service	29,080	31,595	31,911	32,230	32,552
Non-Personal Service	8,568	8,881	9,116	9,356	9,602
Mental Health, Office of	4,171,847	4,785,271	5,253,674	5,358,544	5,642,574
OMH	2,361,887	2,587,595	2,896,963	2,993,993	3,238,834
Assistance and Grants	1,786,651	1,988,018	2,266,610	2,361,029	2,596,563
State Operations	575,236	599,577	630,353	632,964	642,271
Personal Service	411,217	484,397	508,593	511,370	516,138
Non-Personal Service	164,019	115,180	121,760	121,594	126,133
OMH - Other	1,809,960	2,197,676	2,356,711	2,364,551	2,403,740
Assistance and Grants	401,947	633,531	709,574	694,852	710,212
State Operations	1,408,013	1,564,145	1,647,137	1,669,699	1,693,528
Personal Service	1,047,402	1,102,287	1,164,562	1,177,166	1,189,323
Non-Personal Service	360,611	461,858	482,575	492,533	504,205
People with Developmental Disabilities, Office for	5,170,509	6,377,842	6,609,725	7,018,569	7,325,325
OPWDD	491,640	521,701	505,728	523,694	542,351
Assistance and Grants	471,155	503,701	490,728	508,694	527,351
State Operations	20,485	18,000	15,000	15,000	15,000
Personal Service	377	0	0	0	0
Non-Personal Service	20,108	18,000	15,000	15,000	15,000
OPWDD - Other	4,678,869	5,856,141	6,103,997	6,494,875	6,782,974
Assistance and Grants	2,990,925	4,030,737	4,252,924	4,621,877	4,886,737
State Operations	1,687,944	1,825,404	1,851,073	1,872,998	1,896,237
Personal Service	1,478,468	1,588,593	1,604,510	1,620,555	1,636,761
Non-Personal Service	209,476	236,811	246,563	252,443	259,476
Functional Total	9,875,568	11,873,145	12,588,818	13,130,147	13,754,568
PUBLIC PROTECTION/CRIMINAL JUSTICE					
Correction, Commission of	4,371	6,659	6,751	6,695	6,695
State Operations	4,371	6,659	6,751	6,695	6,695
Personal Service	4,172	5,384	5,470	5,416	5,416
Non-Personal Service	199	1,275	1,281	1,279	1,279
Corrections and Community Supervision, Department of	2,975,626	3,238,578	3,090,227	3,144,425	3,145,175
DOCCS	2,962,753	3,233,178	3,084,827	3,139,025	3,139,775
Assistance and Grants	6,831	90,235	18,506	18,506	19,256
State Operations	2,955,548	3,142,443	3,065,821	3,120,019	3,120,019
Personal Service	2,374,619	2,580,731	2,506,709	2,550,907	2,550,907
Non-Personal Service	580,929	561,712	559,112	569,112	569,112

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

	FY 2025 Actuals	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected
General State Charges	374	500	500	500	500
DOCCS - Other	12,873	5,400	5,400	5,400	5,400
Assistance and Grants	12,873	5,400	5,400	5,400	5,400
<i>Criminal Justice Services, Division of</i>	481,520	580,698	501,209	502,704	502,704
Assistance and Grants	425,950	527,502	447,264	447,264	447,264
State Operations	55,570	53,196	53,945	55,440	55,440
Personal Service	38,146	42,771	43,360	44,801	44,801
Non-Personal Service	17,424	10,425	10,585	10,639	10,639
<i>Homeland Security and Emergency Services, Division of</i>	23,085	39,803	41,364	42,475	42,475
Assistance and Grants	12,117	19,903	19,980	20,246	20,246
State Operations	10,968	19,900	21,384	22,229	22,229
Personal Service	3,792	10,686	12,028	12,647	12,647
Non-Personal Service	7,176	9,214	9,356	9,582	9,582
<i>Indigent Legal Services, Office of</i>	78,577	95,334	92,000	0	0
Assistance and Grants	78,577	95,334	92,000	0	0
<i>Judicial Conduct, Commission on</i>	8,246	9,330	9,330	9,330	9,330
State Operations	8,246	9,330	9,330	9,330	9,330
Personal Service	6,040	7,130	7,130	7,130	7,130
Non-Personal Service	2,206	2,200	2,200	2,200	2,200
<i>Judicial Nomination, Commission on</i>	0	30	30	30	30
State Operations	0	30	30	30	30
Non-Personal Service	0	30	30	30	30
<i>Judicial Screening Committees, New York State</i>	2	38	38	38	38
State Operations	2	38	38	38	38
Non-Personal Service	2	38	38	38	38
<i>Military and Naval Affairs, Division of</i>	298,459	798,224	131,717	134,315	136,734
Assistance and Grants	2,243	1,777	1,801	1,821	1,821
State Operations	296,203	796,447	129,916	132,494	134,913
Personal Service	248,073	587,624	118,604	120,976	123,395
Non-Personal Service	48,130	208,823	11,312	11,518	11,518
General State Charges	13	0	0	0	0
<i>Prosecutorial Conduct, Commission on</i>	420	1,500	3,000	3,000	3,000
State Operations	420	1,500	3,000	3,000	3,000
Personal Service	239	957	1,957	1,957	1,957
Non-Personal Service	181	543	1,043	1,043	1,043
<i>State Police, Division of</i>	814,863	970,909	857,304	874,275	873,282
State Operations	814,809	970,909	857,304	874,275	873,282
Personal Service	739,514	900,003	789,629	805,482	804,489
Non-Personal Service	75,295	70,906	67,675	68,793	68,793
General State Charges	54	0	0	0	0
<i>Statewide Financial System</i>	33,508	35,267	34,036	34,036	34,036
State Operations	33,508	35,267	34,036	34,036	34,036
Personal Service	13,852	13,068	13,336	13,336	13,336
Non-Personal Service	19,656	22,199	20,700	20,700	20,700
<i>Victim Services, Office of</i>	1,547	7,504	47,461	75,812	75,812
Assistance and Grants	652	5,000	45,000	73,300	73,300
State Operations	895	2,504	2,461	2,512	2,512
Personal Service	454	474	431	441	441
Non-Personal Service	441	2,030	2,030	2,071	2,071
Functional Total	4,720,224	5,783,874	4,814,467	4,827,135	4,829,311
HIGHER EDUCATION					
<i>City University of New York</i>	2,115,878	2,294,957	2,241,040	2,227,374	2,252,201
Assistance and Grants	2,115,628	2,294,957	2,241,040	2,227,374	2,252,201
State Operations	250	0	0	0	0
Non-Personal Service	250	0	0	0	0
<i>Higher Education Services Corporation, New York State</i>	613,276	686,922	738,167	753,965	765,853
Assistance and Grants	612,464	686,022	703,870	719,827	731,690
State Operations	812	900	34,297	34,138	34,163
Personal Service	807	900	11,650	12,009	12,034
Non-Personal Service	5	0	22,647	22,129	22,129
<i>State University of New York</i>	555,369	624,447	606,464	597,689	597,104
Assistance and Grants	551,505	617,297	600,479	591,704	591,119
State Operations	3,774	7,105	5,940	5,940	5,940
Personal Service	406	1,752	1,752	1,752	1,752
Non-Personal Service	3,368	5,353	4,188	4,188	4,188

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

	FY 2025 Actuals	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected
General State Charges	90	45	45	45	45
Functional Total	3,284,523	3,606,326	3,585,671	3,579,028	3,615,158
EDUCATION					
Arts, Council on the	87,648	89,676	48,993	48,905	48,910
Assistance and Grants	82,957	82,135	41,135	41,135	41,135
State Operations	4,691	7,541	7,858	7,770	7,775
Personal Service	3,137	3,824	3,885	3,886	3,886
Non-Personal Service	1,554	3,717	3,973	3,884	3,889
Education, Department of	33,170,959	34,793,068	36,588,463	38,089,178	39,560,503
School Aid	30,088,355	31,506,877	33,190,476	34,529,053	35,849,991
Assistance and Grants	30,088,355	31,506,877	33,190,476	34,529,053	35,849,991
School Aid – Other	136,579	140,300	140,300	140,300	140,300
Assistance and Grants	136,579	140,300	140,300	140,300	140,300
Special Education Categorical Programs	1,608,680	1,600,497	1,695,861	1,796,431	1,897,641
Assistance and Grants	1,608,680	1,600,497	1,695,861	1,796,431	1,897,641
All Other	1,337,345	1,545,394	1,561,826	1,623,394	1,672,571
Assistance and Grants	1,259,591	1,455,334	1,471,857	1,533,111	1,582,288
State Operations	77,718	90,060	89,969	90,283	90,283
Personal Service	45,559	43,310	44,843	44,897	44,897
Non-Personal Service	32,159	46,750	45,126	45,386	45,386
General State Charges	36	0	0	0	0
Functional Total	33,258,607	34,882,744	36,637,456	38,138,083	39,609,413
GENERAL GOVERNMENT					
Budget, Division of the	32,353	37,688	33,568	33,568	33,568
State Operations	31,030	36,688	33,268	33,268	33,268
Personal Service	30,280	32,368	32,368	32,368	32,368
Non-Personal Service	750	4,320	900	900	900
General State Charges	1,323	1,000	300	300	300
Civil Service, Department of	36,611	48,613	62,539	60,837	59,399
Assistance and Grants	7	300	300	300	300
State Operations	36,604	48,313	62,239	60,537	59,099
Personal Service	28,243	29,923	37,702	37,149	36,211
Non-Personal Service	8,361	18,390	24,537	23,388	22,888
Deferred Compensation Board	40	63	63	63	63
State Operations	40	63	63	63	63
Personal Service	39	40	39	39	39
Non-Personal Service	1	23	24	24	24
Elections, State Board of	26,025	43,643	38,006	38,401	38,401
Assistance and Grants	6,105	13,700	7,700	7,700	7,700
State Operations	19,920	29,943	30,306	30,701	30,701
Personal Service	13,335	18,830	19,018	19,278	19,278
Non-Personal Service	6,585	11,113	11,288	11,423	11,423
Employee Relations, Office of	7,899	8,894	12,082	12,082	12,082
State Operations	7,899	8,894	12,082	12,082	12,082
Personal Service	7,550	8,666	11,849	11,849	11,849
Non-Personal Service	349	228	233	233	233
Ethics and Lobbying, Independent Commission on	6,876	8,355	8,575	8,575	8,575
State Operations	6,876	8,355	8,575	8,575	8,575
Personal Service	5,746	6,781	7,206	7,206	7,206
Non-Personal Service	1,130	1,574	1,369	1,369	1,369
Gaming Commission, New York State	14,253	21,751	21,851	21,951	16,151
Assistance and Grants	9,708	15,400	15,500	15,600	9,800
State Operations	4,545	6,351	6,351	6,351	6,351
Personal Service	3,507	2,478	2,478	2,478	2,478
Non-Personal Service	1,038	3,873	3,873	3,873	3,873
General Services, Office of	153,304	143,557	136,105	132,796	130,405
Assistance and Grants	22,018	0	0	0	0
State Operations	131,286	143,557	136,105	132,796	130,405
Personal Service	44,625	47,200	47,567	47,567	47,567
Non-Personal Service	86,661	96,357	88,538	85,229	82,838
Information Technology Services, Office of	741,257	764,023	803,413	804,947	806,339
State Operations	741,257	764,023	803,413	804,947	806,339
Personal Service	367,131	397,529	406,400	407,514	408,553
Non-Personal Service	374,126	366,494	397,013	397,433	397,786

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

	FY 2025 Actuals	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected
Inspector General, Office of the	9,708	10,791	11,752	11,752	11,752
State Operations	9,708	10,791	11,752	11,752	11,752
Personal Service	7,614	8,899	9,523	9,523	9,523
Non-Personal Service	2,094	1,892	2,229	2,229	2,229
Labor Management Committees	33,644	38,790	40,626	40,626	40,626
State Operations	28,591	34,378	35,106	35,106	35,106
Personal Service	7,245	6,939	6,058	6,058	6,058
Non-Personal Service	21,346	27,439	29,048	29,048	29,048
General State Charges	5,053	4,412	5,520	5,520	5,520
Prevention of Domestic Violence, Office for	11,000	12,953	12,896	12,940	12,947
Assistance and Grants	7,709	9,262	9,212	9,212	9,212
State Operations	3,291	3,691	3,684	3,728	3,735
Personal Service	2,839	2,933	2,933	2,973	2,973
Non-Personal Service	452	758	751	755	762
Public Employment Relations Board	4,385	5,124	5,916	5,916	5,916
State Operations	4,385	5,124	5,916	5,916	5,916
Personal Service	4,151	4,760	5,527	5,527	5,527
Non-Personal Service	234	364	389	389	389
State, Department of	69,779	133,427	77,800	41,300	41,300
Assistance and Grants	52,396	111,855	56,228	19,728	19,728
State Operations	17,383	21,572	21,572	21,572	21,572
Personal Service	13,623	13,976	13,976	13,976	13,976
Non-Personal Service	3,760	7,596	7,596	7,596	7,596
Tax Appeals, Division of	3,225	4,232	3,882	3,882	3,882
State Operations	3,225	4,232	3,882	3,882	3,882
Personal Service	2,962	3,792	3,442	3,442	3,442
Non-Personal Service	263	440	440	440	440
Taxation and Finance, Department of	275,220	280,242	278,093	278,093	278,093
Assistance and Grants	795	926	926	926	926
State Operations	274,425	279,316	277,167	277,167	277,167
Personal Service	264,525	230,251	231,833	231,833	231,833
Non-Personal Service	9,900	49,065	45,334	45,334	45,334
Veterans' Services, Department of	18,576	21,360	16,965	16,965	16,965
Assistance and Grants	10,854	12,690	8,158	8,158	8,158
State Operations	7,722	8,665	8,802	8,802	8,802
Personal Service	7,157	8,068	8,185	8,185	8,185
Non-Personal Service	565	597	617	617	617
General State Charges	0	5	5	5	5
Welfare Inspector General, Office of	600	747	836	836	836
State Operations	600	747	836	836	836
Personal Service	594	713	727	727	727
Non-Personal Service	6	34	109	109	109
Functional Total	1,444,755	1,584,253	1,564,968	1,525,530	1,517,300
ELECTED OFFICIALS					
Audit and Control, Department of	169,311	178,931	181,885	184,991	184,991
State Operations	169,311	178,931	181,885	184,991	184,991
Personal Service	133,691	147,191	149,414	151,906	151,906
Non-Personal Service	35,620	31,740	32,471	33,085	33,085
Executive Chamber	22,718	24,203	25,703	25,703	25,703
State Operations	22,718	24,203	25,703	25,703	25,703
Personal Service	18,140	19,431	20,931	20,931	20,931
Non-Personal Service	4,578	4,772	4,772	4,772	4,772
Judiciary	3,262,232	3,689,319	3,689,319	3,689,319	3,689,319
Assistance and Grants	106,524	200,000	200,000	200,000	200,000
State Operations	2,231,592	2,494,200	2,494,200	2,494,200	2,494,200
Personal Service	1,858,670	2,074,800	2,074,800	2,074,800	2,074,800
Non-Personal Service	372,922	419,400	419,400	419,400	419,400
General State Charges	924,116	995,119	995,119	995,119	995,119
Law, Department of	182,018	225,382	193,129	190,904	190,904
Assistance and Grants	15,293	39,700	5,000	0	0
State Operations	166,725	185,682	188,129	190,904	190,904
Personal Service	144,308	163,750	165,889	168,375	168,375
Non-Personal Service	22,417	21,932	22,240	22,529	22,529
Legislature	263,465	302,596	302,596	302,596	302,596
State Operations	263,465	302,596	302,596	302,596	302,596
Personal Service	201,582	232,372	232,372	232,372	232,372

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

	FY 2025 Actuals	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected
Non-Personal Service	61,883	70,224	70,224	70,224	70,224
General State Charges	0	0	0	0	0
Lieutenant Governor, Office of the	745	46	312	1,246	1,246
State Operations	745	46	312	1,246	1,246
Personal Service	689	0	185	1,119	1,119
Non-Personal Service	56	46	127	127	127
Functional Total	3,900,489	4,420,477	4,392,944	4,394,759	4,394,759
LOCAL GOVERNMENT ASSISTANCE					
Aid and Incentives for Municipalities	775,872	777,542	733,941	738,941	739,041
Assistance and Grants	775,872	777,542	733,941	738,941	739,041
County-Wide Shared Services Initiative	3,812	5,000	5,000	0	0
Assistance and Grants	3,812	5,000	5,000	0	0
Miscellaneous Financial Assistance	21,339	54,249	23,750	23,750	23,750
Assistance and Grants	21,339	54,249	23,750	23,750	23,750
Municipalities with VLT Facilities	30,120	30,119	30,119	30,119	30,119
Assistance and Grants	30,120	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	831,360	867,128	793,028	793,028	793,128
ALL OTHER CATEGORIES					
General State Charges	8,367,433	9,189,584	9,799,776	10,825,133	11,869,712
General State Charges	8,367,433	9,189,584	9,799,776	10,825,133	11,869,712
Miscellaneous	(899,427)	1,476,843	2,721,713	3,411,722	2,661,731
Assistance and Grants	(506,972)	1,141,680	1,398,542	1,638,542	1,488,542
State Operations	(392,455)	335,163	1,323,171	1,773,180	1,173,189
Personal Service	67	212,336	1,150,344	1,550,353	1,050,362
Non-Personal Service	(392,522)	122,827	172,827	222,827	122,827
Functional Total	7,468,006	10,666,427	12,521,489	14,236,855	14,531,443
TOTAL GENERAL FUND SPENDING	97,845,362	109,660,724	116,785,736	123,821,098	128,951,348

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

	FY 2025 Actuals	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT					
Agriculture and Markets, Department of	95,064	99,296	93,541	92,176	92,434
Alcoholic Beverage Control, Division of	12,590	16,077	14,955	15,229	15,229
Economic Development, Department of	63,804	72,337	61,671	61,671	61,671
Empire State Development Corporation	90,395	130,810	130,860	149,860	139,860
Financial Services, Department of	3,328	6,250	5,000	5,000	5,000
Olympic Regional Development Authority	11,404	10,704	10,404	10,404	10,404
Public Service Department	51,348	9,000	13,000	22,500	22,000
Functional Total	327,933	344,474	329,431	356,840	346,598
PARKS AND THE ENVIRONMENT					
Adirondack Park Agency	5,936	6,341	6,517	6,526	6,580
Environmental Conservation, Department of	183,115	184,692	183,427	186,937	190,027
Parks, Recreation and Historic Preservation, Office of	170,156	175,359	177,936	178,262	178,593
Functional Total	359,207	366,392	367,880	371,725	375,200
TRANSPORTATION					
Motor Vehicles, Department of	10,765	12,868	12,868	13,329	13,329
Transportation, Department of	641,347	628,300	625,324	636,121	647,669
Waterfront Commission	3,861	2,578	2,982	3,124	3,217
Functional Total	655,973	643,746	641,174	652,574	664,215
HEALTH					
Aging, Office for the	192,675	236,708	198,279	209,448	215,628
Health, Department of	25,778,252	27,584,674	32,331,429	35,679,446	38,240,008
<i>Medical Assistance</i>	23,583,728	25,142,745	29,929,470	33,529,194	36,106,580
<i>Essential Plan</i>	31,070	18,000	98,450	122,000	122,000
<i>Medicaid Administration</i>	1,241,913	1,355,664	1,311,499	1,038,442	1,021,618
<i>Public Health</i>	921,541	1,068,265	992,010	989,810	989,810
Medicaid Inspector General, Office of the	19,195	20,143	20,143	20,143	20,143
Functional Total	25,990,122	27,841,525	32,549,851	35,909,037	38,475,779
SOCIAL WELFARE					
Children and Family Services, Office of	2,958,565	3,309,834	3,518,065	3,492,839	3,540,437
<i>OCFS</i>	2,886,031	3,191,904	3,398,135	3,371,909	3,417,507
<i>OCFS - Other</i>	72,534	117,930	119,930	120,930	122,930
Housing and Community Renewal, Division of	37,588	57,637	133,837	115,663	107,663
Human Rights, Division of	19,647	26,528	31,153	31,153	31,153
Labor, Department of	30,251	47,138	35,073	28,573	28,573
National and Community Service	352	869	894	917	917
Temporary and Disability Assistance, Office of	2,682,192	3,338,207	2,279,537	2,237,212	2,335,733
<i>Welfare Assistance</i>	1,272,095	1,408,522	1,363,737	1,381,026	1,398,515
<i>All Other</i>	1,410,097	1,929,685	915,800	856,186	937,218
Functional Total	5,728,595	6,780,213	5,998,559	5,906,357	6,044,476
MENTAL HYGIENE					
Addiction Services and Supports, Office of	494,868	667,303	682,035	709,091	742,158
<i>OASAS</i>	395,557	540,585	568,416	595,143	624,534
<i>OASAS - Other</i>	99,311	126,718	113,619	113,948	117,624
Developmental Disabilities, State Council on	0	1,500	1,500	1,500	1,500
Justice Center	38,344	41,229	41,884	42,443	43,011
Mental Health, Office of	4,171,847	4,785,271	5,253,674	5,358,544	5,642,574
<i>OMH</i>	2,361,887	2,587,595	2,896,963	2,993,993	3,238,834
<i>OMH - Other</i>	1,809,960	2,197,676	2,356,711	2,364,551	2,403,740
People with Developmental Disabilities, Office for	5,170,509	6,377,842	6,609,725	7,018,569	7,325,325
<i>OPWDD</i>	491,640	521,701	505,728	523,694	542,351
<i>OPWDD - Other</i>	4,678,869	5,856,141	6,103,997	6,494,875	6,782,974
Functional Total	9,875,568	11,873,145	12,588,818	13,130,147	13,754,568
PUBLIC PROTECTION/CRIMINAL JUSTICE					
Correction, Commission of	4,371	6,659	6,751	6,695	6,695
Corrections and Community Supervision, Department of	2,975,626	3,238,578	3,090,227	3,144,425	3,145,175
<i>DOCCS</i>	2,962,753	3,233,178	3,084,827	3,139,025	3,139,775
<i>DOCCS - Other</i>	12,873	5,400	5,400	5,400	5,400
Criminal Justice Services, Division of	481,520	580,698	501,209	502,704	502,704
Homeland Security and Emergency Services, Division of	23,085	39,803	41,364	42,475	42,475
Indigent Legal Services, Office of	78,577	95,334	92,000	0	0
Judicial Conduct, Commission on	8,246	9,330	9,330	9,330	9,330
Judicial Nomination, Commission on	0	30	30	30	30
Judicial Screening Committees, New York State	2	38	38	38	38
Military and Naval Affairs, Division of	298,459	798,224	131,717	134,315	136,734
Prosecutorial Conduct, Commission on	420	1,500	3,000	3,000	3,000
State Police, Division of	814,863	970,909	857,304	874,275	873,282
Statewide Financial System	33,508	35,267	34,036	34,036	34,036

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

	FY 2025 Actuals	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected
Victim Services, Office of	1,547	7,504	47,461	75,812	75,812
Functional Total	<u>4,720,224</u>	<u>5,783,874</u>	<u>4,814,467</u>	<u>4,827,135</u>	<u>4,829,311</u>
HIGHER EDUCATION					
City University of New York	2,115,878	2,294,957	2,241,040	2,227,374	2,252,201
Higher Education Services Corporation, New York State	613,276	686,922	738,167	753,965	765,853
State University of New York	555,369	624,447	606,464	597,689	597,104
Functional Total	<u>3,284,523</u>	<u>3,606,326</u>	<u>3,585,671</u>	<u>3,579,028</u>	<u>3,615,158</u>
EDUCATION					
Arts, Council on the	87,648	89,676	48,993	48,905	48,910
Education, Department of	33,170,959	34,793,068	36,588,463	38,089,178	39,560,503
<i>School Aid</i>	30,088,355	31,506,877	33,190,476	34,529,053	35,849,991
<i>School Aid – Other</i>	136,579	140,300	140,300	140,300	140,300
<i>Special Education Categorical Programs</i>	1,608,680	1,600,497	1,695,861	1,796,431	1,897,641
<i>All Other</i>	1,337,345	1,545,394	1,561,826	1,623,394	1,672,571
Functional Total	<u>33,258,607</u>	<u>34,882,744</u>	<u>36,637,456</u>	<u>38,138,083</u>	<u>39,609,413</u>
GENERAL GOVERNMENT					
Budget, Division of the	32,353	37,688	33,568	33,568	33,568
Civil Service, Department of	36,611	48,613	62,539	60,837	59,399
Deferred Compensation Board	40	63	63	63	63
Elections, State Board of	26,025	43,643	38,006	38,401	38,401
Employee Relations, Office of	7,899	8,894	12,082	12,082	12,082
Ethics and Lobbying, Independent Commission on	6,876	8,355	8,575	8,575	8,575
Gaming Commission, New York State	14,253	21,751	21,851	21,951	16,151
General Services, Office of	153,304	143,557	136,105	132,796	130,405
Information Technology Services, Office of	741,257	764,023	803,413	804,947	806,339
Inspector General, Office of the	9,708	10,791	11,752	11,752	11,752
Labor Management Committees	33,644	38,790	40,626	40,626	40,626
Prevention of Domestic Violence, Office for	11,000	12,953	12,896	12,940	12,947
Public Employment Relations Board	4,385	5,124	5,916	5,916	5,916
State, Department of	69,779	133,427	77,800	41,300	41,300
Tax Appeals, Division of	3,225	4,232	3,882	3,882	3,882
Taxation and Finance, Department of	275,220	280,242	278,093	278,093	278,093
Veterans' Services, Department of	18,576	21,360	16,965	16,965	16,965
Welfare Inspector General, Office of	600	747	836	836	836
Functional Total	<u>1,444,755</u>	<u>1,584,253</u>	<u>1,564,968</u>	<u>1,525,530</u>	<u>1,517,300</u>
ELECTED OFFICIALS					
Audit and Control, Department of	169,311	178,931	181,885	184,991	184,991
Executive Chamber	22,718	24,203	25,703	25,703	25,703
Judiciary	3,262,232	3,689,319	3,689,319	3,689,319	3,689,319
Law, Department of	182,018	225,382	193,129	190,904	190,904
Legislature	263,465	302,596	302,596	302,596	302,596
Lieutenant Governor, Office of the	745	46	312	1,246	1,246
Functional Total	<u>3,900,489</u>	<u>4,420,477</u>	<u>4,392,944</u>	<u>4,394,759</u>	<u>4,394,759</u>
LOCAL GOVERNMENT ASSISTANCE					
Aid and Incentives for Municipalities	775,872	777,542	733,941	738,941	739,041
County-Wide Shared Services Initiative	3,812	5,000	5,000	0	0
Miscellaneous Financial Assistance	21,339	54,249	23,750	23,750	23,750
Municipalities with VLT Facilities	30,120	30,119	30,119	30,119	30,119
Small Government Assistance	217	218	218	218	218
Functional Total	<u>831,360</u>	<u>867,128</u>	<u>793,028</u>	<u>793,028</u>	<u>793,128</u>
ALL OTHER CATEGORIES					
General State Charges	8,367,433	9,189,584	9,799,776	10,825,133	11,869,712
Miscellaneous	(899,427)	1,476,843	2,721,713	3,411,722	2,661,731
Functional Total	<u>7,468,006</u>	<u>10,666,427</u>	<u>12,521,489</u>	<u>14,236,855</u>	<u>14,531,443</u>
TOTAL GENERAL FUND SPENDING	<u>97,845,362</u>	<u>109,660,724</u>	<u>116,785,736</u>	<u>123,821,098</u>	<u>128,951,348</u>

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

	FY 2025 Actuals	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT					
Agriculture and Markets, Department of	52,256	52,768	45,000	43,500	43,500
Alcoholic Beverage Control, Division of	200	200	0	0	0
Economic Development, Department of	44,019	55,710	45,044	45,044	45,044
Empire State Development Corporation	90,395	130,810	130,860	149,860	139,860
Financial Services, Department of	3,328	6,250	5,000	5,000	5,000
Public Service Department	51,348	8,500	12,500	22,000	22,000
Functional Total	241,546	254,238	238,404	265,404	255,404
PARKS AND THE ENVIRONMENT					
Environmental Conservation, Department of	3,182	5,213	2,128	2,128	2,128
Parks, Recreation and Historic Preservation, Office of	1,394	5,550	100	100	100
Functional Total	4,576	10,763	2,228	2,228	2,228
TRANSPORTATION					
Motor Vehicles, Department of	0	0	0	0	0
Transportation, Department of	247,772	263,619	250,176	250,176	250,176
Functional Total	247,772	263,619	250,176	250,176	250,176
HEALTH					
Aging, Office for the	189,434	232,372	193,943	205,112	211,292
Health, Department of	25,225,735	26,951,277	31,620,079	34,944,803	37,522,189
<i>Medical Assistance</i>	23,583,728	25,142,745	29,929,470	33,529,194	36,106,580
<i>Essential Plan</i>	12,615	18,000	18,000	18,000	18,000
<i>Medicaid Administration</i>	864,239	947,697	895,231	620,231	620,231
<i>Public Health</i>	765,153	842,835	777,378	777,378	777,378
Functional Total	25,415,169	27,183,649	31,814,022	35,149,915	37,733,481
SOCIAL WELFARE					
Children and Family Services, Office of	2,741,091	3,062,485	3,266,727	3,229,322	3,276,920
<i>OCFS</i>	2,668,557	2,944,555	3,146,797	3,108,392	3,153,990
<i>OCFS - Other</i>	72,534	117,930	119,930	120,930	122,930
Housing and Community Renewal, Division of	29,959	45,700	121,900	103,726	95,726
Human Rights, Division of	285	500	500	500	500
Labor, Department of	29,369	43,065	21,000	23,500	23,500
National and Community Service	0	511	533	556	556
Temporary and Disability Assistance, Office of	2,530,636	3,186,888	2,111,001	2,050,676	2,149,197
<i>Welfare Assistance</i>	1,272,095	1,408,522	1,363,737	1,381,026	1,398,515
<i>All Other</i>	1,258,541	1,778,366	747,264	669,650	750,682
Functional Total	5,331,340	6,339,149	5,521,661	5,408,280	5,546,399
MENTAL HYGIENE					
Addiction Services and Supports, Office of	390,118	540,376	546,685	572,225	603,216
<i>OASAS</i>	355,435	487,459	512,360	536,313	565,693
<i>OASAS - Other</i>	34,683	52,917	34,325	35,912	37,523
Justice Center	696	753	857	857	857
Mental Health, Office of	2,188,598	2,621,549	2,976,184	3,055,881	3,306,775
<i>OMH</i>	1,786,651	1,988,018	2,266,610	2,361,029	2,596,563
<i>OMH - Other</i>	401,947	633,531	709,574	694,852	710,212
People with Developmental Disabilities, Office for	3,462,080	4,534,438	4,743,652	5,130,571	5,414,088
<i>OPWDD</i>	471,155	503,701	490,728	508,694	527,351
<i>OPWDD - Other</i>	2,990,925	4,030,737	4,252,924	4,621,877	4,886,737
Functional Total	6,041,492	7,697,116	8,267,378	8,759,534	9,324,936
PUBLIC PROTECTION/CRIMINAL JUSTICE					
Corrections and Community Supervision, Department of	19,704	95,635	23,906	23,906	24,656
<i>DOCCS</i>	6,831	90,235	18,506	18,506	19,256
<i>DOCCS - Other</i>	12,873	5,400	5,400	5,400	5,400
Criminal Justice Services, Division of	425,950	527,502	447,264	447,264	447,264
Homeland Security and Emergency Services, Division of	12,117	19,903	19,980	20,246	20,246
Indigent Legal Services, Office of	78,577	95,334	92,000	0	0
Military and Naval Affairs, Division of	2,243	1,777	1,801	1,821	1,821
Victim Services, Office of	652	5,000	45,000	73,300	73,300
Functional Total	539,243	745,151	629,951	566,537	567,287
HIGHER EDUCATION					
City University of New York	2,115,628	2,294,957	2,241,040	2,227,374	2,252,201
Higher Education Services Corporation, New York State	612,464	686,022	703,870	719,827	731,690
State University of New York	551,505	617,297	600,479	591,704	591,119
Functional Total	3,279,597	3,598,276	3,545,389	3,538,905	3,575,010
EDUCATION					
Arts, Council on the	82,957	82,135	41,135	41,135	41,135

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

	FY 2025 Actuals	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected
Education, Department of	33,093,205	34,703,008	36,498,494	37,998,895	39,470,220
<i>School Aid</i>	30,088,355	31,506,877	33,190,476	34,529,053	35,849,991
<i>School Aid – Other</i>	136,579	140,300	140,300	140,300	140,300
<i>Special Education Categorical Programs</i>	1,608,680	1,600,497	1,695,861	1,796,431	1,897,641
<i>All Other</i>	1,259,591	1,455,334	1,471,857	1,533,111	1,582,288
Functional Total	<u>33,176,162</u>	<u>34,785,143</u>	<u>36,539,629</u>	<u>38,040,030</u>	<u>39,511,355</u>
GENERAL GOVERNMENT					
Civil Service, Department of	7	300	300	300	300
Elections, State Board of	6,105	13,700	7,700	7,700	7,700
Gaming Commission, New York State	9,708	15,400	15,500	15,600	9,800
General Services, Office of	22,018	0	0	0	0
Prevention of Domestic Violence, Office for	7,709	9,262	9,212	9,212	9,212
State, Department of	52,396	111,855	56,228	19,728	19,728
Taxation and Finance, Department of	795	926	926	926	926
Veterans' Services, Department of	10,854	12,690	8,158	8,158	8,158
Functional Total	<u>109,592</u>	<u>164,133</u>	<u>98,024</u>	<u>61,624</u>	<u>55,824</u>
ELECTED OFFICIALS					
Judiciary	106,524	200,000	200,000	200,000	200,000
Law, Department of	15,293	39,700	5,000	0	0
Functional Total	<u>121,817</u>	<u>239,700</u>	<u>205,000</u>	<u>200,000</u>	<u>200,000</u>
LOCAL GOVERNMENT ASSISTANCE					
Aid and Incentives for Municipalities	775,872	777,542	733,941	738,941	739,041
County-Wide Shared Services Initiative	3,812	5,000	5,000	0	0
Miscellaneous Financial Assistance	21,339	54,249	23,750	23,750	23,750
Municipalities with VLT Facilities	30,120	30,119	30,119	30,119	30,119
Small Government Assistance	217	218	218	218	218
Functional Total	<u>831,360</u>	<u>867,128</u>	<u>793,028</u>	<u>793,028</u>	<u>793,128</u>
ALL OTHER CATEGORIES					
Miscellaneous	(506,972)	1,141,680	1,398,542	1,638,542	1,488,542
Functional Total	<u>(506,972)</u>	<u>1,141,680</u>	<u>1,398,542</u>	<u>1,638,542</u>	<u>1,488,542</u>
TOTAL ASSISTANCE AND GRANTS SPENDING	<u>74,832,694</u>	<u>83,289,745</u>	<u>89,303,432</u>	<u>94,674,203</u>	<u>99,303,770</u>

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

	FY 2025 Actuals	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT					
Agriculture and Markets, Department of	42,808	46,528	48,541	48,676	48,934
Alcoholic Beverage Control, Division of	12,390	15,877	14,955	15,229	15,229
Economic Development, Department of	19,785	16,627	16,627	16,627	16,627
Empire State Development Corporation	0	0	0	0	0
Olympic Regional Development Authority	11,404	9,204	8,904	8,904	8,904
Public Service Department	0	500	500	500	0
Functional Total	86,387	88,736	89,527	89,936	89,694
PARKS AND THE ENVIRONMENT					
Adirondack Park Agency	5,936	6,341	6,517	6,526	6,580
Environmental Conservation, Department of	179,933	179,479	181,299	184,809	187,899
Parks, Recreation and Historic Preservation, Office of	168,762	169,809	177,836	178,162	178,493
Functional Total	354,631	355,629	365,652	369,497	372,972
TRANSPORTATION					
Motor Vehicles, Department of	10,765	12,868	12,868	13,329	13,329
Transportation, Department of	393,575	364,681	375,148	385,945	397,493
Waterfront Commission	3,806	2,578	2,982	3,124	3,217
Functional Total	408,146	380,127	390,998	402,398	414,039
HEALTH					
Aging, Office for the	3,241	4,336	4,336	4,336	4,336
Health, Department of	554,301	621,827	699,280	722,573	705,749
<i>Essential Plan</i>	18,455	0	80,450	104,000	104,000
<i>Medicaid Administration</i>	373,049	397,967	406,268	408,211	391,387
<i>Public Health</i>	162,797	223,860	212,562	210,362	210,362
Medicaid Inspector General, Office of the	19,195	20,143	20,143	20,143	20,143
Functional Total	576,737	646,306	723,759	747,052	730,228
SOCIAL WELFARE					
Children and Family Services, Office of	217,474	247,349	251,338	263,517	263,517
<i>OCFS</i>	217,474	247,349	251,338	263,517	263,517
Housing and Community Renewal, Division of	7,629	11,937	11,937	11,937	11,937
Human Rights, Division of	19,362	26,028	30,653	30,653	30,653
Labor, Department of	882	4,073	14,073	5,073	5,073
National and Community Service	352	358	361	361	361
Temporary and Disability Assistance, Office of	151,556	151,319	168,536	186,536	186,536
<i>All Other</i>	151,556	151,319	168,536	186,536	186,536
Functional Total	397,255	441,064	476,898	498,077	498,077
MENTAL HYGIENE					
Addiction Services and Supports, Office of	104,750	126,927	135,350	136,866	138,942
<i>OASAS</i>	40,122	53,126	56,056	58,830	58,841
<i>OASAS - Other</i>	64,628	73,801	79,294	78,036	80,101
Developmental Disabilities, State Council on	0	1,500	1,500	1,500	1,500
Justice Center	37,648	40,476	41,027	41,586	42,154
Mental Health, Office of	1,983,249	2,163,722	2,277,490	2,302,663	2,335,799
<i>OMH</i>	575,236	599,577	630,353	632,964	642,271
<i>OMH - Other</i>	1,408,013	1,564,145	1,647,137	1,669,699	1,693,528
People with Developmental Disabilities, Office for	1,708,429	1,843,404	1,866,073	1,887,998	1,911,237
<i>OPWDD</i>	20,485	18,000	15,000	15,000	15,000
<i>OPWDD - Other</i>	1,687,944	1,825,404	1,851,073	1,872,998	1,896,237
Functional Total	3,834,076	4,176,029	4,321,440	4,370,613	4,429,632
PUBLIC PROTECTION/CRIMINAL JUSTICE					
Correction, Commission of	4,371	6,659	6,751	6,695	6,695
Corrections and Community Supervision, Department of	2,955,548	3,142,443	3,065,821	3,120,019	3,120,019
<i>DOCCS</i>	2,955,548	3,142,443	3,065,821	3,120,019	3,120,019
Criminal Justice Services, Division of	55,570	53,196	53,945	55,440	55,440
Homeland Security and Emergency Services, Division of	10,968	19,900	21,384	22,229	22,229
Judicial Conduct, Commission on	8,246	9,330	9,330	9,330	9,330
Judicial Nomination, Commission on	0	30	30	30	30
Judicial Screening Committees, New York State	2	38	38	38	38
Military and Naval Affairs, Division of	296,203	796,447	129,916	132,494	134,913
Prosecutorial Conduct, Commission on	420	1,500	3,000	3,000	3,000
State Police, Division of	814,809	970,909	857,304	874,275	873,282
Statewide Financial System	33,508	35,267	34,036	34,036	34,036
Victim Services, Office of	895	2,504	2,461	2,512	2,512
Functional Total	4,180,540	5,038,223	4,184,016	4,260,098	4,261,524
HIGHER EDUCATION					
City University of New York	250	0	0	0	0
Higher Education Services Corporation, New York State	812	900	34,297	34,138	34,163

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

	FY 2025 Actuals	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected
State University of New York	3,774	7,105	5,940	5,940	5,940
Functional Total	4,836	8,005	40,237	40,078	40,103
EDUCATION					
Arts, Council on the	4,691	7,541	7,858	7,770	7,775
Education, Department of	77,718	90,060	89,969	90,283	90,283
<i>All Other</i>	77,718	90,060	89,969	90,283	90,283
Functional Total	82,409	97,601	97,827	98,053	98,058
GENERAL GOVERNMENT					
Budget, Division of the	31,030	36,688	33,268	33,268	33,268
Civil Service, Department of	36,604	48,313	62,239	60,537	59,099
Deferred Compensation Board	40	63	63	63	63
Elections, State Board of	19,920	29,943	30,306	30,701	30,701
Employee Relations, Office of	7,899	8,894	12,082	12,082	12,082
Ethics and Lobbying, Independent Commission on	6,876	8,355	8,575	8,575	8,575
Gaming Commission, New York State	4,545	6,351	6,351	6,351	6,351
General Services, Office of	131,286	143,557	136,105	132,796	130,405
Information Technology Services, Office of	741,257	764,023	803,413	804,947	806,339
Inspector General, Office of the	9,708	10,791	11,752	11,752	11,752
Labor Management Committees	28,591	34,378	35,106	35,106	35,106
Prevention of Domestic Violence, Office for	3,291	3,691	3,684	3,728	3,735
Public Employment Relations Board	4,385	5,124	5,916	5,916	5,916
State, Department of	17,383	21,572	21,572	21,572	21,572
Tax Appeals, Division of	3,225	4,232	3,882	3,882	3,882
Taxation and Finance, Department of	274,425	279,316	277,167	277,167	277,167
Veterans' Services, Department of	7,722	8,665	8,802	8,802	8,802
Welfare Inspector General, Office of	600	747	836	836	836
Functional Total	1,328,787	1,414,703	1,461,119	1,458,081	1,455,651
ELECTED OFFICIALS					
Audit and Control, Department of	169,311	178,931	181,885	184,991	184,991
Executive Chamber	22,718	24,203	25,703	25,703	25,703
Judiciary	2,231,592	2,494,200	2,494,200	2,494,200	2,494,200
Law, Department of	166,725	185,682	188,129	190,904	190,904
Legislature	263,465	302,596	302,596	302,596	302,596
Lieutenant Governor, Office of the	745	46	312	1,246	1,246
Functional Total	2,854,556	3,185,658	3,192,825	3,199,640	3,199,640
ALL OTHER CATEGORIES					
Miscellaneous	(392,455)	335,163	1,323,171	1,773,180	1,173,189
Functional Total	(392,455)	335,163	1,323,171	1,773,180	1,173,189
TOTAL STATE OPERATIONS SPENDING	13,715,905	16,167,244	16,667,469	17,306,703	16,762,807

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

	FY 2025 Actuals	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT					
Agriculture and Markets, Department of	37,083	40,880	42,818	42,944	43,052
Alcoholic Beverage Control, Division of	11,026	12,724	12,953	13,187	13,187
Economic Development, Department of	16,284	14,191	14,191	14,191	14,191
Olympic Regional Development Authority	6,789	2,838	2,838	2,838	2,838
Functional Total	71,182	70,633	72,800	73,160	73,268
PARKS AND THE ENVIRONMENT					
Adirondack Park Agency	4,790	5,166	5,410	5,419	5,428
Environmental Conservation, Department of	160,988	158,767	159,137	160,147	160,237
Parks, Recreation and Historic Preservation, Office of	153,575	157,352	162,068	162,389	162,720
Functional Total	319,353	321,285	326,615	327,955	328,385
TRANSPORTATION					
Motor Vehicles, Department of	9,243	9,980	9,980	10,304	10,304
Transportation, Department of	210,268	186,375	191,952	197,719	203,624
Waterfront Commission	3,371	2,159	2,425	2,550	2,626
Functional Total	222,882	198,514	204,357	210,573	216,554
HEALTH					
Aging, Office for the	3,103	4,196	4,196	4,196	4,196
Health, Department of	203,023	221,287	222,714	227,804	227,804
<i>Essential Plan</i>	872	0	1,450	6,000	6,000
<i>Medicaid Administration</i>	61,590	72,109	72,176	72,416	72,416
<i>Public Health</i>	140,561	149,178	149,088	149,388	149,388
Medicaid Inspector General, Office of the	16,661	17,523	17,523	17,523	17,523
Functional Total	222,787	243,006	244,433	249,523	249,523
SOCIAL WELFARE					
Children and Family Services, Office of	162,935	172,600	176,143	185,104	185,104
<i>OCFS</i>	162,935	172,600	176,143	185,104	185,104
Housing and Community Renewal, Division of	6,015	9,926	9,926	9,926	9,926
Human Rights, Division of	16,394	21,714	24,339	24,339	24,339
Labor, Department of	532	1,306	3,306	3,306	3,306
National and Community Service	351	349	352	352	352
Temporary and Disability Assistance, Office of	72,090	81,139	90,212	99,212	99,212
<i>All Other</i>	72,090	81,139	90,212	99,212	99,212
Functional Total	258,317	287,034	304,278	322,239	322,239
MENTAL HYGIENE					
Addiction Services and Supports, Office of	75,877	90,121	92,570	93,496	94,431
<i>OASAS</i>	27,845	33,052	30,621	33,713	33,503
<i>OASAS - Other</i>	48,032	57,069	61,949	59,783	60,928
Developmental Disabilities, State Council on	0	1,500	1,500	1,500	1,500
Justice Center	29,080	31,595	31,911	32,230	32,552
Mental Health, Office of	1,458,619	1,586,684	1,673,155	1,688,536	1,705,461
<i>OMH</i>	411,217	484,397	508,593	511,370	516,138
<i>OMH - Other</i>	1,047,402	1,102,287	1,164,562	1,177,166	1,189,323
People with Developmental Disabilities, Office for	1,478,845	1,588,593	1,604,510	1,620,555	1,636,761
<i>OPWDD</i>	377	0	0	0	0
<i>OPWDD - Other</i>	1,478,468	1,588,593	1,604,510	1,620,555	1,636,761
Functional Total	3,042,421	3,298,493	3,403,646	3,436,317	3,470,705
PUBLIC PROTECTION/CRIMINAL JUSTICE					
Correction, Commission of	4,172	5,384	5,470	5,416	5,416
Corrections and Community Supervision, Department of	2,374,619	2,580,731	2,506,709	2,550,907	2,550,907
<i>DOCCS</i>	2,374,619	2,580,731	2,506,709	2,550,907	2,550,907
Criminal Justice Services, Division of	38,146	42,771	43,360	44,801	44,801
Homeland Security and Emergency Services, Division of	3,792	10,686	12,028	12,647	12,647
Judicial Conduct, Commission on	6,040	7,130	7,130	7,130	7,130
Military and Naval Affairs, Division of	248,073	587,624	118,604	120,976	123,395
Prosecutorial Conduct, Commission on	239	957	1,957	1,957	1,957
State Police, Division of	739,514	900,003	789,629	805,482	804,489
Statewide Financial System	13,852	13,068	13,336	13,336	13,336
Victim Services, Office of	454	474	431	441	441
Functional Total	3,428,901	4,148,828	3,498,654	3,563,093	3,564,519
HIGHER EDUCATION					
Higher Education Services Corporation, New York State	807	900	11,650	12,009	12,034
State University of New York	406	1,752	1,752	1,752	1,752
Functional Total	1,213	2,652	13,402	13,761	13,786
EDUCATION					

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

	FY 2025 Actuals	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected
Arts, Council on the	3,137	3,824	3,885	3,886	3,886
Education, Department of	45,559	43,310	44,843	44,897	44,897
<i>All Other</i>	45,559	43,310	44,843	44,897	44,897
Functional Total	48,696	47,134	48,728	48,783	48,783
GENERAL GOVERNMENT					
Budget, Division of the	30,280	32,368	32,368	32,368	32,368
Civil Service, Department of	28,243	29,923	37,702	37,149	36,211
Deferred Compensation Board	39	40	39	39	39
Elections, State Board of	13,335	18,830	19,018	19,278	19,278
Employee Relations, Office of	7,550	8,666	11,849	11,849	11,849
Ethics and Lobbying, Independent Commission on	5,746	6,781	7,206	7,206	7,206
Gaming Commission, New York State	3,507	2,478	2,478	2,478	2,478
General Services, Office of	44,625	47,200	47,567	47,567	47,567
Information Technology Services, Office of	367,131	397,529	406,400	407,514	408,553
Inspector General, Office of the	7,614	8,899	9,523	9,523	9,523
Labor Management Committees	7,245	6,939	6,058	6,058	6,058
Prevention of Domestic Violence, Office for	2,839	2,933	2,933	2,973	2,973
Public Employment Relations Board	4,151	4,760	5,527	5,527	5,527
State, Department of	13,623	13,976	13,976	13,976	13,976
Tax Appeals, Division of	2,962	3,792	3,442	3,442	3,442
Taxation and Finance, Department of	264,525	230,251	231,833	231,833	231,833
Veterans' Services, Department of	7,157	8,068	8,185	8,185	8,185
Welfare Inspector General, Office of	594	713	727	727	727
Functional Total	811,166	824,146	846,831	847,692	847,793
ELECTED OFFICIALS					
Audit and Control, Department of	133,691	147,191	149,414	151,906	151,906
Executive Chamber	18,140	19,431	20,931	20,931	20,931
Judiciary	1,858,670	2,074,800	2,074,800	2,074,800	2,074,800
Law, Department of	144,308	163,750	165,889	168,375	168,375
Legislature	201,582	232,372	232,372	232,372	232,372
Lieutenant Governor, Office of the	689	0	185	1,119	1,119
Functional Total	2,357,080	2,637,544	2,643,591	2,649,503	2,649,503
ALL OTHER CATEGORIES					
Miscellaneous	67	212,336	1,150,344	1,550,353	1,050,362
Functional Total	67	212,336	1,150,344	1,550,353	1,050,362
TOTAL PERSONAL SERVICE SPENDING	10,784,065	12,291,605	12,757,679	13,292,952	12,835,420

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

	FY 2025 Actuals	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT					
Agriculture and Markets, Department of	5,725	5,648	5,723	5,732	5,882
Alcoholic Beverage Control, Division of	1,364	3,153	2,002	2,042	2,042
Economic Development, Department of	3,501	2,436	2,436	2,436	2,436
Empire State Development Corporation	0	0	0	0	0
Olympic Regional Development Authority	4,615	6,366	6,066	6,066	6,066
Public Service Department	0	500	500	500	0
Functional Total	15,205	18,103	16,727	16,776	16,426
PARKS AND THE ENVIRONMENT					
Adirondack Park Agency	1,146	1,175	1,107	1,107	1,152
Environmental Conservation, Department of	18,945	20,712	22,162	24,662	27,662
Parks, Recreation and Historic Preservation, Office of	15,187	12,457	15,768	15,773	15,773
Functional Total	35,278	34,344	39,037	41,542	44,587
TRANSPORTATION					
Motor Vehicles, Department of	1,522	2,888	2,888	3,025	3,025
Transportation, Department of	183,307	178,306	183,196	188,226	193,869
Waterfront Commission	435	419	557	574	591
Functional Total	185,264	181,613	186,641	191,825	197,485
HEALTH					
Aging, Office for the	138	140	140	140	140
Health, Department of	351,278	400,540	476,566	494,769	477,945
<i>Essential Plan</i>	17,583	0	79,000	98,000	98,000
<i>Medicaid Administration</i>	311,459	325,858	334,092	335,795	318,971
<i>Public Health</i>	22,236	74,682	63,474	60,974	60,974
Medicaid Inspector General, Office of the	2,534	2,620	2,620	2,620	2,620
Functional Total	353,950	403,300	479,326	497,529	480,705
SOCIAL WELFARE					
Children and Family Services, Office of	54,539	74,749	75,195	78,413	78,413
<i>OCFS</i>	54,539	74,749	75,195	78,413	78,413
Housing and Community Renewal, Division of	1,614	2,011	2,011	2,011	2,011
Human Rights, Division of	2,968	4,314	6,314	6,314	6,314
Labor, Department of	350	2,767	10,767	1,767	1,767
National and Community Service	1	9	9	9	9
Temporary and Disability Assistance, Office of	79,466	70,180	78,324	87,324	87,324
<i>All Other</i>	79,466	70,180	78,324	87,324	87,324
Functional Total	138,938	154,030	172,620	175,838	175,838
MENTAL HYGIENE					
Addiction Services and Supports, Office of	28,873	36,806	42,780	43,370	44,511
<i>OASAS</i>	12,277	20,074	25,435	25,117	25,338
<i>OASAS - Other</i>	16,596	16,732	17,345	18,253	19,173
Justice Center	8,568	8,881	9,116	9,356	9,602
Mental Health, Office of	524,630	577,038	604,335	614,127	630,338
<i>OMH</i>	164,019	115,180	121,760	121,594	126,133
<i>OMH - Other</i>	360,611	461,858	482,575	492,533	504,205
People with Developmental Disabilities, Office for	229,584	254,811	261,563	267,443	274,476
<i>OPWDD</i>	20,108	18,000	15,000	15,000	15,000
<i>OPWDD - Other</i>	209,476	236,811	246,563	252,443	259,476
Functional Total	791,655	877,536	917,794	934,296	958,927
PUBLIC PROTECTION/CRIMINAL JUSTICE					
Correction, Commission of	199	1,275	1,281	1,279	1,279
Corrections and Community Supervision, Department of	580,929	561,712	559,112	569,112	569,112
<i>DOCCS</i>	580,929	561,712	559,112	569,112	569,112
Criminal Justice Services, Division of	17,424	10,425	10,585	10,639	10,639
Homeland Security and Emergency Services, Division of	7,176	9,214	9,356	9,582	9,582
Judicial Conduct, Commission on	2,206	2,200	2,200	2,200	2,200
Judicial Nomination, Commission on	0	30	30	30	30
Judicial Screening Committees, New York State	2	38	38	38	38
Military and Naval Affairs, Division of	48,130	208,823	11,312	11,518	11,518
Prosecutorial Conduct, Commission on	181	543	1,043	1,043	1,043
State Police, Division of	75,295	70,906	67,675	68,793	68,793
Statewide Financial System	19,656	22,199	20,700	20,700	20,700
Victim Services, Office of	441	2,030	2,030	2,071	2,071
Functional Total	751,639	889,395	685,362	697,005	697,005
HIGHER EDUCATION					
City University of New York	250	0	0	0	0
Higher Education Services Corporation, New York State	5	0	22,647	22,129	22,129

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

	FY 2025 Actuals	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected
State University of New York	3,368	5,353	4,188	4,188	4,188
Functional Total	<u>3,623</u>	<u>5,353</u>	<u>26,835</u>	<u>26,317</u>	<u>26,317</u>
EDUCATION					
Arts, Council on the	1,554	3,717	3,973	3,884	3,889
Education, Department of	32,159	46,750	45,126	45,386	45,386
<i>All Other</i>	32,159	46,750	45,126	45,386	45,386
Functional Total	<u>33,713</u>	<u>50,467</u>	<u>49,099</u>	<u>49,270</u>	<u>49,275</u>
GENERAL GOVERNMENT					
Budget, Division of the	750	4,320	900	900	900
Civil Service, Department of	8,361	18,390	24,537	23,388	22,888
Deferred Compensation Board	1	23	24	24	24
Elections, State Board of	6,585	11,113	11,288	11,423	11,423
Employee Relations, Office of	349	228	233	233	233
Ethics and Lobbying, Independent Commission on	1,130	1,574	1,369	1,369	1,369
Gaming Commission, New York State	1,038	3,873	3,873	3,873	3,873
General Services, Office of	86,661	96,357	88,538	85,229	82,838
Information Technology Services, Office of	374,126	366,494	397,013	397,433	397,786
Inspector General, Office of the	2,094	1,892	2,229	2,229	2,229
Labor Management Committees	21,346	27,439	29,048	29,048	29,048
Prevention of Domestic Violence, Office for	452	758	751	755	762
Public Employment Relations Board	234	364	389	389	389
State, Department of	3,760	7,596	7,596	7,596	7,596
Tax Appeals, Division of	263	440	440	440	440
Taxation and Finance, Department of	9,900	49,065	45,334	45,334	45,334
Veterans' Services, Department of	565	597	617	617	617
Welfare Inspector General, Office of	6	34	109	109	109
Functional Total	<u>517,621</u>	<u>590,557</u>	<u>614,288</u>	<u>610,389</u>	<u>607,858</u>
ELECTED OFFICIALS					
Audit and Control, Department of	35,620	31,740	32,471	33,085	33,085
Executive Chamber	4,578	4,772	4,772	4,772	4,772
Judiciary	372,922	419,400	419,400	419,400	419,400
Law, Department of	22,417	21,932	22,240	22,529	22,529
Legislature	61,883	70,224	70,224	70,224	70,224
Lieutenant Governor, Office of the	56	46	127	127	127
Functional Total	<u>497,476</u>	<u>548,114</u>	<u>549,234</u>	<u>550,137</u>	<u>550,137</u>
ALL OTHER CATEGORIES					
Miscellaneous	(392,522)	122,827	172,827	222,827	122,827
Functional Total	<u>(392,522)</u>	<u>122,827</u>	<u>172,827</u>	<u>222,827</u>	<u>122,827</u>
TOTAL NON-PERSONAL SERVICE SPENDING	<u>2,931,840</u>	<u>3,875,639</u>	<u>3,909,790</u>	<u>4,013,751</u>	<u>3,927,387</u>

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

	FY 2025 Actuals	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT					
Olympic Regional Development Authority	0	1,500	1,500	1,500	1,500
Functional Total	<u>0</u>	<u>1,500</u>	<u>1,500</u>	<u>1,500</u>	<u>1,500</u>
TRANSPORTATION					
Waterfront Commission	55	0	0	0	0
Functional Total	<u>55</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
HEALTH					
Health, Department of	(1,784)	11,570	12,070	12,070	12,070
<i>Medicaid Administration</i>	4,625	10,000	10,000	10,000	10,000
<i>Public Health</i>	(6,409)	1,570	2,070	2,070	2,070
Functional Total	<u>(1,784)</u>	<u>11,570</u>	<u>12,070</u>	<u>12,070</u>	<u>12,070</u>
SOCIAL WELFARE					
Children and Family Services, Office of	0	0	0	0	0
<i>OCFS</i>	0	0	0	0	0
Functional Total	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
MENTAL HYGIENE					
Addiction Services and Supports, Office of	0	0	0	0	0
<i>OASAS</i>	0	0	0	0	0
Functional Total	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
PUBLIC PROTECTION/CRIMINAL JUSTICE					
Corrections and Community Supervision, Department of	374	500	500	500	500
<i>DOCCS</i>	374	500	500	500	500
Military and Naval Affairs, Division of	13	0	0	0	0
State Police, Division of	54	0	0	0	0
Functional Total	<u>441</u>	<u>500</u>	<u>500</u>	<u>500</u>	<u>500</u>
HIGHER EDUCATION					
State University of New York	90	45	45	45	45
Functional Total	<u>90</u>	<u>45</u>	<u>45</u>	<u>45</u>	<u>45</u>
EDUCATION					
Education, Department of	36	0	0	0	0
<i>All Other</i>	36	0	0	0	0
Functional Total	<u>36</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
GENERAL GOVERNMENT					
Budget, Division of the	1,323	1,000	300	300	300
Labor Management Committees	5,053	4,412	5,520	5,520	5,520
Veterans' Services, Department of	0	5	5	5	5
Functional Total	<u>6,376</u>	<u>5,417</u>	<u>5,825</u>	<u>5,825</u>	<u>5,825</u>
ELECTED OFFICIALS					
Judiciary	924,116	995,119	995,119	995,119	995,119
Legislature	0	0	0	0	0
Functional Total	<u>924,116</u>	<u>995,119</u>	<u>995,119</u>	<u>995,119</u>	<u>995,119</u>
ALL OTHER CATEGORIES					
General State Charges	8,367,433	9,189,584	9,799,776	10,825,133	11,869,712
Functional Total	<u>8,367,433</u>	<u>9,189,584</u>	<u>9,799,776</u>	<u>10,825,133</u>	<u>11,869,712</u>
TOTAL GENERAL STATE CHARGES SPENDING	<u>9,296,763</u>	<u>10,203,735</u>	<u>10,814,835</u>	<u>11,840,192</u>	<u>12,884,771</u>

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

	FY 2025 Actuals	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT					
<i>Agriculture and Markets, Department of</i>	100,822	107,975	102,227	100,862	101,120
Assistance and Grants	52,256	52,768	45,000	43,500	43,500
State Operations	47,426	52,911	54,931	55,066	55,324
Personal Service	39,585	44,690	46,634	46,760	46,868
Non-Personal Service/Indirect Costs	7,841	8,221	8,297	8,306	8,456
General State Charges	1,140	2,296	2,296	2,296	2,296
<i>Alcoholic Beverage Control, Division of</i>	70,451	81,655	122,030	150,855	150,877
Assistance and Grants	200	5,200	45,024	72,524	72,524
State Operations	58,235	61,751	62,129	63,238	63,260
Personal Service	29,623	37,009	37,882	38,498	38,498
Non-Personal Service/Indirect Costs	28,612	24,742	24,247	24,740	24,762
General State Charges	12,016	14,704	14,877	15,093	15,093
<i>Economic Development, Department of</i>	65,342	74,315	63,649	63,649	63,649
Assistance and Grants	44,019	55,710	45,044	45,044	45,044
State Operations	21,323	18,577	18,577	18,577	18,577
Personal Service	16,284	14,294	14,294	14,294	14,294
Non-Personal Service/Indirect Costs	5,039	4,283	4,283	4,283	4,283
General State Charges	0	28	28	28	28
<i>Empire State Development Corporation</i>	90,395	130,810	130,860	149,860	139,860
Assistance and Grants	90,395	130,810	130,860	149,860	139,860
State Operations	0	0	0	0	0
Non-Personal Service/Indirect Costs	0	0	0	0	0
<i>Financial Services, Department of</i>	438,066	437,465	443,479	443,479	443,479
Assistance and Grants	74,507	102,222	99,272	99,272	99,272
State Operations	246,300	218,440	224,093	224,093	224,093
Personal Service	181,736	163,054	168,554	168,554	168,554
Non-Personal Service/Indirect Costs	64,564	55,386	55,539	55,539	55,539
General State Charges	117,259	116,803	120,114	120,114	120,114
<i>Olympic Regional Development Authority</i>	11,404	10,854	10,554	10,554	10,554
State Operations	11,404	9,354	9,054	9,054	9,054
Personal Service	6,789	2,838	2,838	2,838	2,838
Non-Personal Service/Indirect Costs	4,615	6,516	6,216	6,216	6,216
General State Charges	0	1,500	1,500	1,500	1,500
<i>Public Service Department</i>	152,631	127,852	137,967	151,704	156,206
Assistance and Grants	51,728	8,633	12,633	22,133	22,133
State Operations	64,016	77,812	81,040	82,712	84,258
Personal Service	55,449	63,509	65,861	67,364	69,260
Non-Personal Service/Indirect Costs	8,567	14,303	15,179	15,348	14,998
General State Charges	36,887	41,407	44,294	46,859	49,815
Functional Total	929,111	970,926	1,010,766	1,070,963	1,065,745
PARKS AND THE ENVIRONMENT					
<i>Adirondack Park Agency</i>	5,936	6,341	6,517	6,526	6,580
State Operations	5,936	6,341	6,517	6,526	6,580
Personal Service	4,790	5,166	5,410	5,419	5,428
Non-Personal Service/Indirect Costs	1,146	1,175	1,107	1,107	1,152
<i>Environmental Conservation, Department of</i>	343,227	351,588	347,963	351,473	354,563
Assistance and Grants	3,182	5,213	2,128	2,128	2,128
State Operations	293,704	297,444	296,904	300,414	303,504
Personal Service	246,153	251,056	249,066	250,076	250,166
Non-Personal Service/Indirect Costs	47,551	46,388	47,838	50,338	53,338
General State Charges	46,341	48,931	48,931	48,931	48,931
<i>Parks, Recreation and Historic Preservation, Office of</i>	267,767	277,775	281,393	281,719	282,050
Assistance and Grants	7,138	12,200	6,750	6,750	6,750
State Operations	253,937	260,015	269,083	269,409	269,740
Personal Service	195,050	210,043	215,493	215,814	216,145
Non-Personal Service/Indirect Costs	58,887	49,972	53,590	53,595	53,595
General State Charges	6,692	5,560	5,560	5,560	5,560
Functional Total	616,930	635,704	635,873	639,718	643,193
TRANSPORTATION					
<i>Motor Vehicles, Department of</i>	82,805	89,693	89,693	90,154	90,154
Assistance and Grants	0	0	0	0	0
State Operations	60,861	62,926	62,926	63,387	63,387
Personal Service	43,222	49,473	49,473	49,797	49,797
Non-Personal Service/Indirect Costs	17,639	13,453	13,453	13,590	13,590

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

	FY 2025 Actuals	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected
General State Charges	21,944	26,767	26,767	26,767	26,767
Transportation, Department of	5,523,089	5,728,274	5,705,019	5,667,710	5,681,217
Assistance and Grants	5,119,960	5,352,076	5,317,974	5,269,179	5,270,788
State Operations	401,156	373,850	384,575	395,638	407,475
Personal Service	213,183	189,824	195,504	201,378	207,392
Non-Personal Service/Indirect Costs	187,973	184,026	189,071	194,260	200,083
General State Charges	1,973	2,348	2,470	2,893	2,954
Waterfront Commission	4,100	4,432	4,836	4,978	5,071
State Operations	4,045	4,432	4,836	4,978	5,071
Personal Service	3,371	3,713	3,979	4,104	4,180
Non-Personal Service/Indirect Costs	674	719	857	874	891
General State Charges	55	0	0	0	0
Functional Total	5,609,994	5,822,399	5,799,548	5,762,842	5,776,442
HEALTH					
Aging, Office for the	192,675	236,708	198,279	209,448	215,628
Assistance and Grants	189,434	232,372	193,943	205,112	211,292
State Operations	3,241	4,336	4,336	4,336	4,336
Personal Service	3,103	4,196	4,196	4,196	4,196
Non-Personal Service/Indirect Costs	138	140	140	140	140
Health, Department of	34,842,746	39,513,612	43,914,199	45,988,845	47,961,152
Medical Assistance	30,352,454	34,473,618	39,307,159	41,599,781	43,542,404
Assistance and Grants	30,352,454	34,473,618	39,307,159	41,599,781	43,542,404
Essential Plan	31,070	18,000	98,450	122,000	122,000
Assistance and Grants	12,615	18,000	18,000	18,000	18,000
State Operations	18,455	0	80,450	104,000	104,000
Personal Service	872	0	1,450	6,000	6,000
Non-Personal Service/Indirect Costs	17,583	0	79,000	98,000	98,000
Medicaid Administration	1,243,388	1,355,667	1,311,502	1,038,445	1,021,621
Assistance and Grants	864,239	947,697	895,231	620,231	620,231
State Operations	373,964	397,969	406,270	408,213	391,389
Personal Service	62,482	72,110	72,177	72,417	72,417
Non-Personal Service/Indirect Costs	311,482	325,859	334,093	335,796	318,972
General State Charges	5,185	10,001	10,001	10,001	10,001
Public Health	3,215,834	3,666,327	3,197,088	3,228,619	3,275,127
Assistance and Grants	2,742,471	3,069,551	2,606,219	2,640,584	2,682,454
State Operations	441,653	548,141	541,516	538,485	542,928
Personal Service	286,368	310,777	313,510	314,964	316,111
Non-Personal Service/Indirect Costs	155,285	237,364	228,006	223,521	226,817
General State Charges	31,710	48,635	49,353	49,550	49,745
Medicaid Inspector General, Office of the	19,195	20,143	20,143	20,143	20,143
State Operations	19,195	20,143	20,143	20,143	20,143
Personal Service	16,661	17,523	17,523	17,523	17,523
Non-Personal Service/Indirect Costs	2,534	2,620	2,620	2,620	2,620
Functional Total	35,054,616	39,770,463	44,132,621	46,218,436	48,196,923
SOCIAL WELFARE					
Children and Family Services, Office of	2,980,311	3,337,942	3,545,836	3,521,072	3,568,670
OCFS	2,907,777	3,220,012	3,425,906	3,400,142	3,445,740
Assistance and Grants	2,669,317	2,948,037	3,150,379	3,111,974	3,157,572
State Operations	236,550	269,375	272,826	285,381	285,381
Personal Service	165,874	176,418	180,028	189,029	189,029
Non-Personal Service/Indirect Costs	70,676	92,957	92,798	96,352	96,352
General State Charges	1,910	2,600	2,701	2,787	2,787
OCFS - Other	72,534	117,930	119,930	120,930	122,930
Assistance and Grants	72,534	117,930	119,930	120,930	122,930
Housing and Community Renewal, Division of	114,835	149,376	229,697	212,421	201,421
Assistance and Grants	30,346	48,802	125,002	106,828	98,828
State Operations	60,548	70,393	74,742	75,640	72,640
Personal Service	48,169	54,760	54,760	54,760	54,760
Non-Personal Service/Indirect Costs	12,379	15,633	19,982	20,880	17,880
General State Charges	23,941	30,181	29,953	29,953	29,953
Human Rights, Division of	19,647	26,528	31,153	31,153	31,153
Assistance and Grants	285	500	500	500	500
State Operations	19,362	26,028	30,653	30,653	30,653
Personal Service	16,394	21,714	24,339	24,339	24,339

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

	FY 2025 Actuals	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected
Non-Personal Service/Indirect Costs	2,968	4,314	6,314	6,314	6,314
Labor, Department of	114,201	139,440	132,296	125,796	125,796
Assistance and Grants	29,393	43,215	21,150	23,650	23,650
State Operations	60,173	69,826	84,738	75,738	75,738
Personal Service	38,204	42,271	49,933	49,933	49,933
Non-Personal Service/Indirect Costs	21,969	27,555	34,805	25,805	25,805
General State Charges	24,635	26,399	26,408	26,408	26,408
National and Community Service	352	869	894	917	917
Assistance and Grants	0	511	533	556	556
State Operations	352	358	361	361	361
Personal Service	351	349	352	352	352
Non-Personal Service/Indirect Costs	1	9	9	9	9
Temporary and Disability Assistance, Office of	2,684,402	3,348,297	2,279,865	2,237,540	2,336,061
Welfare Assistance	1,272,095	1,408,522	1,363,737	1,381,026	1,398,515
Assistance and Grants	1,272,095	1,408,522	1,363,737	1,381,026	1,398,515
All Other	1,412,307	1,939,775	916,128	856,514	937,546
Assistance and Grants	1,260,347	1,788,128	747,264	669,650	750,682
State Operations	151,954	151,519	168,736	186,736	186,736
Personal Service	72,090	81,139	90,212	99,212	99,212
Non-Personal Service/Indirect Costs	79,864	70,380	78,524	87,524	87,524
General State Charges	6	128	128	128	128
Functional Total	5,913,748	7,002,452	6,219,741	6,128,899	6,264,018
MENTAL HYGIENE					
Addiction Services and Supports, Office of	590,906	869,257	809,155	833,726	838,198
OASAS	491,595	742,539	695,536	719,778	720,574
Assistance and Grants	443,496	678,687	628,570	650,038	650,823
State Operations	48,099	63,263	66,364	69,125	69,136
Personal Service	27,845	33,917	31,486	34,578	34,368
Non-Personal Service/Indirect Costs	20,254	29,346	34,878	34,547	34,768
General State Charges	0	589	602	615	615
OASAS - Other	99,311	126,718	113,619	113,948	117,624
Assistance and Grants	34,683	52,917	34,325	35,912	37,523
State Operations	64,628	73,801	79,294	78,036	80,101
Personal Service	48,032	57,069	61,949	59,783	60,928
Non-Personal Service/Indirect Costs	16,596	16,732	17,345	18,253	19,173
Developmental Disabilities, State Council on	0	1,500	1,500	1,500	1,500
State Operations	0	1,500	1,500	1,500	1,500
Personal Service	0	1,500	1,500	1,500	1,500
Justice Center	38,344	41,229	41,884	42,443	43,011
Assistance and Grants	696	753	857	857	857
State Operations	37,648	40,476	41,027	41,586	42,154
Personal Service	29,080	31,595	31,911	32,230	32,552
Non-Personal Service/Indirect Costs	8,568	8,881	9,116	9,356	9,602
Mental Health, Office of	4,175,516	4,792,897	5,261,305	5,366,175	5,650,205
OMH	2,365,556	2,595,221	2,904,594	3,001,624	3,246,465
Assistance and Grants	1,787,148	1,989,093	2,267,685	2,362,104	2,597,638
State Operations	578,408	605,735	636,511	639,122	648,429
Personal Service	411,217	485,029	509,225	512,002	516,770
Non-Personal Service/Indirect Costs	167,191	120,706	127,286	127,120	131,659
General State Charges	0	393	398	398	398
OMH - Other	1,809,960	2,197,676	2,356,711	2,364,551	2,403,740
Assistance and Grants	401,947	633,531	709,574	694,852	710,212
State Operations	1,408,013	1,564,145	1,647,137	1,669,699	1,693,528
Personal Service	1,047,402	1,102,287	1,164,562	1,177,166	1,189,323
Non-Personal Service/Indirect Costs	360,611	461,858	482,575	492,533	504,205
People with Developmental Disabilities, Office for	5,170,858	6,378,044	6,609,927	7,018,771	7,325,527
OPWDD	491,989	521,903	505,930	523,896	542,553
Assistance and Grants	471,155	503,701	490,728	508,694	527,351
State Operations	20,834	18,202	15,202	15,202	15,202
Personal Service	377	0	0	0	0
Non-Personal Service/Indirect Costs	20,457	18,202	15,202	15,202	15,202

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

	FY 2025 Actuals	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected
OPWDD - Other	4,678,869	5,856,141	6,103,997	6,494,875	6,782,974
Assistance and Grants	2,990,925	4,030,737	4,252,924	4,621,877	4,886,737
State Operations	1,687,944	1,825,404	1,851,073	1,872,998	1,896,237
Personal Service	1,478,468	1,588,593	1,604,510	1,620,555	1,636,761
Non-Personal Service/Indirect Costs	209,476	236,811	246,563	252,443	259,476
Functional Total	9,975,624	12,082,927	12,723,771	13,262,615	13,858,441
PUBLIC PROTECTION/CRIMINAL JUSTICE					
Correction, Commission of	4,371	6,659	6,751	6,695	6,695
State Operations	4,371	6,659	6,751	6,695	6,695
Personal Service	4,172	5,384	5,470	5,416	5,416
Non-Personal Service/Indirect Costs	199	1,275	1,281	1,279	1,279
Corrections and Community Supervision, Department of	2,976,273	3,241,388	3,093,040	3,147,238	3,147,988
DOCCS	2,963,400	3,235,988	3,087,640	3,141,838	3,142,588
Assistance and Grants	6,831	90,235	18,506	18,506	19,256
State Operations	2,956,031	3,145,114	3,068,492	3,122,690	3,122,690
Personal Service	2,374,875	2,580,954	2,506,932	2,551,130	2,551,130
Non-Personal Service/Indirect Costs	581,156	564,160	561,560	571,560	571,560
General State Charges	538	639	642	642	642
DOCCS - Other	12,873	5,400	5,400	5,400	5,400
Assistance and Grants	12,873	5,400	5,400	5,400	5,400
Criminal Justice Services, Division of	521,013	618,498	539,056	540,598	540,598
Assistance and Grants	458,400	562,892	482,654	482,654	482,654
State Operations	61,369	55,606	56,402	57,944	57,944
Personal Service	38,480	43,190	43,787	45,236	45,236
Non-Personal Service/Indirect Costs	22,889	12,416	12,615	12,708	12,708
General State Charges	1,244	0	0	0	0
Homeland Security and Emergency Services, Division of	143,470	175,286	178,764	181,247	181,247
Assistance and Grants	84,255	100,988	101,016	101,211	101,211
State Operations	58,664	73,419	76,866	79,136	79,136
Personal Service	36,054	47,860	50,355	51,880	51,880
Non-Personal Service/Indirect Costs	22,610	25,559	26,511	27,256	27,256
General State Charges	551	879	882	900	900
Indigent Legal Services, Office of	349,331	404,633	395,943	304,091	339,091
Assistance and Grants	340,306	396,030	387,196	295,196	330,196
State Operations	5,765	5,602	5,697	5,795	5,795
Personal Service	5,033	4,579	4,656	4,736	4,736
Non-Personal Service/Indirect Costs	732	1,023	1,041	1,059	1,059
General State Charges	3,260	3,001	3,050	3,100	3,100
Judicial Conduct, Commission on	8,246	9,330	9,330	9,330	9,330
State Operations	8,246	9,330	9,330	9,330	9,330
Personal Service	6,040	7,130	7,130	7,130	7,130
Non-Personal Service/Indirect Costs	2,206	2,200	2,200	2,200	2,200
Judicial Nomination, Commission on	0	30	30	30	30
State Operations	0	30	30	30	30
Non-Personal Service/Indirect Costs	0	30	30	30	30
Judicial Screening Committees, New York State	2	38	38	38	38
State Operations	2	38	38	38	38
Non-Personal Service/Indirect Costs	2	38	38	38	38
Military and Naval Affairs, Division of	301,238	802,731	136,300	138,976	141,395
Assistance and Grants	2,243	1,777	1,801	1,821	1,821
State Operations	298,982	800,954	134,499	137,155	139,574
Personal Service	248,073	587,624	118,604	120,976	123,395
Non-Personal Service/Indirect Costs	50,909	213,330	15,895	16,179	16,179
General State Charges	13	0	0	0	0
Prosecutorial Conduct, Commission on	420	1,500	3,000	3,000	3,000
State Operations	420	1,500	3,000	3,000	3,000
Personal Service	239	957	1,957	1,957	1,957
Non-Personal Service/Indirect Costs	181	543	1,043	1,043	1,043
State Police, Division of	913,279	1,092,049	979,702	997,925	996,932
Assistance and Grants	2	0	0	0	0
State Operations	889,373	1,062,526	950,179	968,402	967,409
Personal Service	782,564	954,570	845,288	862,254	861,261
Non-Personal Service/Indirect Costs	106,809	107,956	104,891	106,148	106,148
General State Charges	23,904	29,523	29,523	29,523	29,523
Statewide Financial System	33,508	35,267	34,036	34,036	34,036

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

	FY 2025 Actuals	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected
State Operations	33,508	35,267	34,036	34,036	34,036
Personal Service	13,852	13,068	13,336	13,336	13,336
Non-Personal Service/Indirect Costs	19,656	22,199	20,700	20,700	20,700
Victim Services, Office of	36,222	74,468	107,323	135,789	135,789
Assistance and Grants	28,230	59,160	92,058	120,358	120,358
State Operations	5,571	12,935	12,892	13,024	13,024
Personal Service	4,470	4,821	4,778	4,855	4,855
Non-Personal Service/Indirect Costs	1,101	8,114	8,114	8,169	8,169
General State Charges	2,421	2,373	2,373	2,407	2,407
Functional Total	5,287,373	6,461,877	5,483,313	5,498,993	5,536,169
HIGHER EDUCATION					
City University of New York	2,115,878	2,294,957	2,241,040	2,227,374	2,252,201
Assistance and Grants	2,115,628	2,294,957	2,241,040	2,227,374	2,252,201
State Operations	250	0	0	0	0
Non-Personal Service/Indirect Costs	250	0	0	0	0
Higher Education Services Corporation, New York State	636,561	712,947	740,167	755,965	767,853
Assistance and Grants	612,464	686,022	703,870	719,827	731,690
State Operations	15,655	20,718	36,297	36,138	36,163
Personal Service	9,070	11,200	11,650	12,009	12,034
Non-Personal Service/Indirect Costs	6,585	9,518	24,647	24,129	24,129
General State Charges	8,442	6,207	0	0	0
State University of New York	9,036,664	10,092,451	10,495,111	10,880,691	11,296,725
Assistance and Grants	551,505	617,297	600,479	591,704	591,119
State Operations	7,941,211	8,792,839	9,171,655	9,530,082	9,908,983
Personal Service	4,988,976	5,416,556	5,651,903	5,861,356	6,083,516
Non-Personal Service/Indirect Costs	2,952,235	3,376,283	3,519,752	3,668,726	3,825,467
General State Charges	543,948	682,315	722,977	758,905	796,623
Functional Total	11,789,103	13,100,355	13,476,318	13,864,030	14,316,779
EDUCATION					
Arts, Council on the	88,273	90,074	49,391	49,303	49,308
Assistance and Grants	83,582	82,533	41,533	41,533	41,533
State Operations	4,691	7,541	7,858	7,770	7,775
Personal Service	3,137	3,824	3,885	3,886	3,886
Non-Personal Service/Indirect Costs	1,554	3,717	3,973	3,884	3,889
Education, Department of	39,834,981	41,650,768	43,078,927	44,477,600	45,915,288
School Aid	35,153,046	36,821,017	38,213,576	39,520,953	40,874,891
Assistance and Grants	35,153,046	36,821,017	38,213,576	39,520,953	40,874,891
School Aid – Other	136,579	140,300	140,300	140,300	140,300
Assistance and Grants	136,579	140,300	140,300	140,300	140,300
STAR Property Tax Relief	1,448,470	1,371,911	1,294,991	1,221,842	1,155,205
Assistance and Grants	1,448,470	1,371,911	1,294,991	1,221,842	1,155,205
Special Education Categorical Programs	1,608,680	1,600,497	1,695,861	1,796,431	1,897,641
Assistance and Grants	1,608,680	1,600,497	1,695,861	1,796,431	1,897,641
All Other	1,488,206	1,717,043	1,734,199	1,798,074	1,847,251
Assistance and Grants	1,267,231	1,468,517	1,485,040	1,546,294	1,595,471
State Operations	177,511	200,226	200,159	202,780	202,780
Personal Service	112,776	116,672	119,662	121,173	121,173
Non-Personal Service/Indirect Costs	64,735	83,554	80,497	81,607	81,607
General State Charges	43,464	48,300	49,000	49,000	49,000
Functional Total	39,923,254	41,740,842	43,128,318	44,526,903	45,964,596
GENERAL GOVERNMENT					
Budget, Division of the	34,803	41,288	37,168	37,168	37,168
State Operations	32,829	39,698	36,278	36,278	36,278
Personal Service	31,268	33,353	33,353	33,353	33,353
Non-Personal Service/Indirect Costs	1,561	6,345	2,925	2,925	2,925
General State Charges	1,974	1,590	890	890	890
Civil Service, Department of	36,611	48,613	62,539	61,519	60,081
Assistance and Grants	7	300	300	300	300
State Operations	36,604	48,313	62,239	60,953	59,515
Personal Service	28,243	29,923	37,702	37,552	36,614
Non-Personal Service/Indirect Costs	8,361	18,390	24,537	23,401	22,901
General State Charges	0	0	0	266	266

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

	FY 2025 Actuals	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected
<i>Deferred Compensation Board</i>	792	909	926	926	926
State Operations	501	612	624	624	624
Personal Service	483	523	500	500	500
Non-Personal Service/Indirect Costs	18	89	124	124	124
General State Charges	291	297	302	302	302
<i>Elections, State Board of</i>	61,892	45,018	138,881	48,776	88,526
Assistance and Grants	41,290	14,700	107,700	17,700	57,700
State Operations	20,602	30,318	31,181	31,076	30,826
Personal Service	13,335	18,830	19,018	19,278	19,278
Non-Personal Service/Indirect Costs	7,267	11,488	12,163	11,798	11,548
<i>Employee Relations, Office of</i>	7,899	8,894	12,082	12,082	12,082
State Operations	7,899	8,894	12,082	12,082	12,082
Personal Service	7,550	8,666	11,849	11,849	11,849
Non-Personal Service/Indirect Costs	349	228	233	233	233
<i>Ethics and Lobbying, Independent Commission on</i>	6,876	8,355	8,575	8,575	8,575
State Operations	6,876	8,355	8,575	8,575	8,575
Personal Service	5,746	6,781	7,206	7,206	7,206
Non-Personal Service/Indirect Costs	1,130	1,574	1,369	1,369	1,369
<i>Gaming Commission, New York State</i>	170,959	241,406	220,459	222,211	216,411
Assistance and Grants	109,145	156,900	134,200	134,200	128,400
State Operations	45,702	62,082	63,608	64,628	64,628
Personal Service	32,309	36,643	38,161	39,161	39,161
Non-Personal Service/Indirect Costs	13,393	25,439	25,447	25,467	25,467
General State Charges	16,112	22,424	22,651	23,383	23,383
<i>General Services, Office of</i>	167,605	160,253	153,148	149,839	147,448
Assistance and Grants	22,018	0	0	0	0
State Operations	141,717	157,395	150,233	146,924	144,533
Personal Service	50,841	51,454	51,906	51,906	51,906
Non-Personal Service/Indirect Costs	90,876	105,941	98,327	95,018	92,627
General State Charges	3,870	2,858	2,915	2,915	2,915
<i>Information Technology Services, Office of</i>	741,257	764,023	803,413	804,947	806,339
State Operations	741,257	764,023	803,413	804,947	806,339
Personal Service	367,131	397,529	406,400	407,514	408,553
Non-Personal Service/Indirect Costs	374,126	366,494	397,013	397,433	397,786
<i>Inspector General, Office of the</i>	9,708	10,791	11,752	11,752	11,752
State Operations	9,708	10,791	11,752	11,752	11,752
Personal Service	7,614	8,899	9,523	9,523	9,523
Non-Personal Service/Indirect Costs	2,094	1,892	2,229	2,229	2,229
<i>Labor Management Committees</i>	33,644	39,127	40,972	40,972	40,972
State Operations	28,591	34,715	35,452	35,452	35,452
Personal Service	7,245	6,939	6,058	6,058	6,058
Non-Personal Service/Indirect Costs	21,346	27,776	29,394	29,394	29,394
General State Charges	5,053	4,412	5,520	5,520	5,520
<i>Prevention of Domestic Violence, Office for</i>	11,000	12,956	12,899	12,943	12,950
Assistance and Grants	7,709	9,262	9,212	9,212	9,212
State Operations	3,291	3,694	3,687	3,731	3,738
Personal Service	2,839	2,933	2,933	2,973	2,973
Non-Personal Service/Indirect Costs	452	761	754	758	765
<i>Public Employment Relations Board</i>	4,433	5,174	5,967	5,967	5,967
State Operations	4,433	5,174	5,967	5,967	5,967
Personal Service	4,151	4,760	5,527	5,527	5,527
Non-Personal Service/Indirect Costs	282	414	440	440	440
<i>State, Department of</i>	130,648	211,955	160,597	124,097	124,097
Assistance and Grants	52,396	111,855	56,228	19,728	19,728
State Operations	64,056	77,705	81,974	81,974	81,974
Personal Service	44,873	50,316	51,316	51,316	51,316
Non-Personal Service/Indirect Costs	19,183	27,389	30,658	30,658	30,658
General State Charges	14,196	22,395	22,395	22,395	22,395
<i>Tax Appeals, Division of</i>	3,225	4,232	3,882	3,882	3,882
State Operations	3,225	4,232	3,882	3,882	3,882
Personal Service	2,962	3,792	3,442	3,442	3,442
Non-Personal Service/Indirect Costs	263	440	440	440	440
<i>Taxation and Finance, Department of</i>	350,360	384,036	381,887	381,887	381,887
Assistance and Grants	4,017	6,776	6,776	6,776	6,776
State Operations	336,402	355,183	353,034	353,034	353,034
Personal Service	279,632	275,774	277,356	277,356	277,356
Non-Personal Service/Indirect Costs	56,770	79,409	75,678	75,678	75,678
General State Charges	9,941	22,077	22,077	22,077	22,077

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

	FY 2025 Actuals	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected
Veterans' Services, Department of	19,306	22,285	17,890	17,825	17,775
Assistance and Grants	11,308	13,455	8,923	8,858	8,808
State Operations	7,998	8,825	8,962	8,962	8,962
Personal Service	7,157	8,068	8,185	8,185	8,185
Non-Personal Service/Indirect Costs	841	757	777	777	777
General State Charges	0	5	5	5	5
Welfare Inspector General, Office of	600	747	836	836	836
State Operations	600	747	836	836	836
Personal Service	594	713	727	727	727
Non-Personal Service/Indirect Costs	6	34	109	109	109
Workers' Compensation Board	213,183	217,569	222,651	222,164	222,207
State Operations	150,373	153,479	156,274	155,745	155,745
Personal Service	96,093	96,171	98,009	98,009	98,009
Non-Personal Service/Indirect Costs	54,280	57,308	58,265	57,736	57,736
General State Charges	62,810	64,090	66,377	66,419	66,462
Functional Total	2,004,801	2,227,631	2,296,524	2,168,368	2,199,881
ELECTED OFFICIALS					
Audit and Control, Department of	195,393	210,003	213,476	217,139	217,139
State Operations	193,568	207,336	210,717	214,328	214,328
Personal Service	148,215	167,374	169,915	172,758	172,758
Non-Personal Service/Indirect Costs	45,353	39,962	40,802	41,570	41,570
General State Charges	1,825	2,667	2,759	2,811	2,811
Executive Chamber	22,718	24,203	25,703	25,703	25,703
State Operations	22,718	24,203	25,703	25,703	25,703
Personal Service	18,140	19,431	20,931	20,931	20,931
Non-Personal Service/Indirect Costs	4,578	4,772	4,772	4,772	4,772
Judiciary	3,589,907	4,016,085	4,016,085	4,016,085	4,016,085
Assistance and Grants	230,866	327,600	327,600	327,600	327,600
State Operations	2,387,799	2,644,700	2,644,700	2,644,700	2,644,700
Personal Service	1,950,092	2,170,300	2,170,300	2,170,300	2,170,300
Non-Personal Service/Indirect Costs	437,707	474,400	474,400	474,400	474,400
General State Charges	971,242	1,043,785	1,043,785	1,043,785	1,043,785
Law, Department of	314,921	379,654	328,528	328,485	328,485
Assistance and Grants	36,096	59,586	5,000	0	0
State Operations	251,630	289,763	292,722	297,179	297,179
Personal Service	188,181	212,785	215,344	218,598	218,598
Non-Personal Service/Indirect Costs	63,449	76,978	77,378	78,581	78,581
General State Charges	27,195	30,305	30,806	31,306	31,306
Legislature	265,004	303,546	303,546	303,546	303,546
State Operations	265,004	303,546	303,546	303,546	303,546
Personal Service	201,582	232,372	232,372	232,372	232,372
Non-Personal Service/Indirect Costs	63,422	71,174	71,174	71,174	71,174
General State Charges	0	0	0	0	0
Lieutenant Governor, Office of the	745	46	312	1,246	1,246
State Operations	745	46	312	1,246	1,246
Personal Service	689	0	185	1,119	1,119
Non-Personal Service/Indirect Costs	56	46	127	127	127
Functional Total	4,388,688	4,933,537	4,887,650	4,892,204	4,892,204
LOCAL GOVERNMENT ASSISTANCE					
Aid and Incentives for Municipalities	775,872	777,542	733,941	738,941	739,041
Assistance and Grants	775,872	777,542	733,941	738,941	739,041
County-Wide Shared Services Initiative	3,812	5,000	5,000	0	0
Assistance and Grants	3,812	5,000	5,000	0	0
Miscellaneous Financial Assistance	21,339	54,249	23,750	23,750	23,750
Assistance and Grants	21,339	54,249	23,750	23,750	23,750
Municipalities with VLT Facilities	30,120	30,119	30,119	30,119	30,119
Assistance and Grants	30,120	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	831,360	867,128	793,028	793,028	793,128
ALL OTHER CATEGORIES					
General State Charges	8,367,433	9,189,584	9,799,776	10,825,133	11,869,712

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

	FY 2025 Actuals	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected
General State Charges	8,367,433	9,189,584	9,799,776	10,825,133	11,869,712
Long-Term Debt Service	3,815,548	2,328,840	3,780,416	5,544,974	6,144,091
State Operations	39,853	41,015	38,515	38,515	38,515
Non-Personal Service/Indirect Costs	39,853	41,015	38,515	38,515	38,515
Debt Service	3,775,695	2,287,825	3,741,901	5,506,459	6,105,576
Miscellaneous	(854,889)	376,354	1,522,702	2,212,714	1,462,726
Assistance and Grants	(467,218)	260,380	518,742	758,742	608,742
State Operations	(388,998)	114,449	1,002,364	1,452,373	852,382
Personal Service	2,110	64,870	952,968	1,352,977	852,986
Non-Personal Service/Indirect Costs	(391,108)	49,579	49,396	99,396	(604)
General State Charges	1,327	1,525	1,596	1,599	1,602
Functional Total	11,328,092	11,894,778	15,102,894	18,582,821	19,476,529
TOTAL STATE OPERATING FUNDS SPENDING	133,652,694	147,511,019	155,690,365	163,409,820	168,984,048

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

	FY 2025 Actuals	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT					
Agriculture and Markets, Department of	100,822	107,975	102,227	100,862	101,120
Alcoholic Beverage Control, Division of	70,451	81,655	122,030	150,855	150,877
Economic Development, Department of	65,342	74,315	63,649	63,649	63,649
Empire State Development Corporation	90,395	130,810	130,860	149,860	139,860
Financial Services, Department of	438,066	437,465	443,479	443,479	443,479
Olympic Regional Development Authority	11,404	10,854	10,554	10,554	10,554
Public Service Department	152,631	127,852	137,967	151,704	156,206
Functional Total	929,111	970,926	1,010,766	1,070,963	1,065,745
PARKS AND THE ENVIRONMENT					
Adirondack Park Agency	5,936	6,341	6,517	6,526	6,580
Environmental Conservation, Department of	343,227	351,588	347,963	351,473	354,563
Parks, Recreation and Historic Preservation, Office of	267,767	277,775	281,393	281,719	282,050
Functional Total	616,930	635,704	635,873	639,718	643,193
TRANSPORTATION					
Motor Vehicles, Department of	82,805	89,693	89,693	90,154	90,154
Transportation, Department of	5,523,089	5,728,274	5,705,019	5,667,710	5,681,217
Waterfront Commission	4,100	4,432	4,836	4,978	5,071
Functional Total	5,609,994	5,822,399	5,799,548	5,762,842	5,776,442
HEALTH					
Aging, Office for the	192,675	236,708	198,279	209,448	215,628
Health, Department of	34,842,746	39,513,612	43,914,199	45,988,845	47,961,152
<i>Medical Assistance</i>	30,352,454	34,473,618	39,307,159	41,599,781	43,542,404
<i>Essential Plan</i>	31,070	18,000	98,450	122,000	122,000
<i>Medicaid Administration</i>	1,243,388	1,355,667	1,311,502	1,038,445	1,021,621
<i>Public Health</i>	3,215,834	3,666,327	3,197,088	3,228,619	3,275,127
Medicaid Inspector General, Office of the	19,195	20,143	20,143	20,143	20,143
Functional Total	35,054,616	39,770,463	44,132,621	46,218,436	48,196,923
SOCIAL WELFARE					
Children and Family Services, Office of	2,980,311	3,337,942	3,545,836	3,521,072	3,568,670
<i>OCFS</i>	2,907,777	3,220,012	3,425,906	3,400,142	3,445,740
<i>OCFS - Other</i>	72,534	117,930	119,930	120,930	122,930
Housing and Community Renewal, Division of	114,835	149,376	229,697	212,421	201,421
Human Rights, Division of	19,647	26,528	31,153	31,153	31,153
Labor, Department of	114,201	139,440	132,296	125,796	125,796
National and Community Service	352	869	894	917	917
Temporary and Disability Assistance, Office of	2,684,402	3,348,297	2,279,865	2,237,540	2,336,061
<i>Welfare Assistance</i>	1,272,095	1,408,522	1,363,737	1,381,026	1,398,515
<i>All Other</i>	1,412,307	1,939,775	916,128	856,514	937,546
Functional Total	5,913,748	7,002,452	6,219,741	6,128,899	6,264,018
MENTAL HYGIENE					
Addiction Services and Supports, Office of	590,906	869,257	809,155	833,726	838,198
<i>OASAS</i>	491,595	742,539	695,536	719,778	720,574
<i>OASAS - Other</i>	99,311	126,718	113,619	113,948	117,624
Developmental Disabilities, State Council on	0	1,500	1,500	1,500	1,500
Justice Center	38,344	41,229	41,884	42,443	43,011
Mental Health, Office of	4,175,516	4,792,897	5,261,305	5,366,175	5,650,205
<i>OMH</i>	2,365,556	2,595,221	2,904,594	3,001,624	3,246,465
<i>OMH - Other</i>	1,809,960	2,197,676	2,356,711	2,364,551	2,403,740
People with Developmental Disabilities, Office for	5,170,858	6,378,044	6,609,927	7,018,771	7,325,527
<i>OPWDD</i>	491,989	521,903	505,930	523,896	542,553
<i>OPWDD - Other</i>	4,678,869	5,856,141	6,103,997	6,494,875	6,782,974
Functional Total	9,975,624	12,082,927	12,723,771	13,262,615	13,858,441
PUBLIC PROTECTION/CRIMINAL JUSTICE					
Correction, Commission of	4,371	6,659	6,751	6,695	6,695
Corrections and Community Supervision, Department of	2,976,273	3,241,388	3,093,040	3,147,238	3,147,988
<i>DOCCS</i>	2,963,400	3,235,988	3,087,640	3,141,838	3,142,588
<i>DOCCS - Other</i>	12,873	5,400	5,400	5,400	5,400
Criminal Justice Services, Division of	521,013	618,498	539,056	540,598	540,598
Homeland Security and Emergency Services, Division of	143,470	175,286	178,764	181,247	181,247
Indigent Legal Services, Office of	349,331	404,633	395,943	304,091	339,091
Judicial Conduct, Commission on	8,246	9,330	9,330	9,330	9,330
Judicial Nomination, Commission on	0	30	30	30	30
Judicial Screening Committees, New York State	2	38	38	38	38
Military and Naval Affairs, Division of	301,238	802,731	136,300	138,976	141,395
Prosecutorial Conduct, Commission on	420	1,500	3,000	3,000	3,000
State Police, Division of	913,279	1,092,049	979,702	997,925	996,932
Statewide Financial System	33,508	35,267	34,036	34,036	34,036

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

	FY 2025 Actuals	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected
Victim Services, Office of	36,222	74,468	107,323	135,789	135,789
Functional Total	5,287,373	6,461,877	5,483,313	5,498,993	5,536,169
HIGHER EDUCATION					
City University of New York	2,115,878	2,294,957	2,241,040	2,227,374	2,252,201
Higher Education Services Corporation, New York State	636,561	712,947	740,167	755,965	767,853
State University of New York	9,036,664	10,092,451	10,495,111	10,880,691	11,296,725
Functional Total	11,789,103	13,100,355	13,476,318	13,864,030	14,316,779
EDUCATION					
Arts, Council on the	88,273	90,074	49,391	49,303	49,308
Education, Department of	39,834,981	41,650,768	43,078,927	44,477,600	45,915,288
<i>School Aid</i>	35,153,046	36,821,017	38,213,576	39,520,953	40,874,891
<i>School Aid – Other</i>	136,579	140,300	140,300	140,300	140,300
<i>STAR Property Tax Relief</i>	1,448,470	1,371,911	1,294,991	1,221,842	1,155,205
<i>Special Education Categorical Programs</i>	1,608,680	1,600,497	1,695,861	1,796,431	1,897,641
<i>All Other</i>	1,488,206	1,717,043	1,734,199	1,798,074	1,847,251
Functional Total	39,923,254	41,740,842	43,128,318	44,526,903	45,964,596
GENERAL GOVERNMENT					
Budget, Division of the	34,803	41,288	37,168	37,168	37,168
Civil Service, Department of	36,611	48,613	62,539	61,519	60,081
Deferred Compensation Board	792	909	926	926	926
Elections, State Board of	61,892	45,018	138,881	48,776	88,526
Employee Relations, Office of	7,899	8,894	12,082	12,082	12,082
Ethics and Lobbying, Independent Commission on	6,876	8,355	8,575	8,575	8,575
Gaming Commission, New York State	170,959	241,406	220,459	222,211	216,411
General Services, Office of	167,605	160,253	153,148	149,839	147,448
Information Technology Services, Office of	741,257	764,023	803,413	804,947	806,339
Inspector General, Office of the	9,708	10,791	11,752	11,752	11,752
Labor Management Committees	33,644	39,127	40,972	40,972	40,972
Prevention of Domestic Violence, Office for	11,000	12,956	12,899	12,943	12,950
Public Employment Relations Board	4,433	5,174	5,967	5,967	5,967
State, Department of	130,648	211,955	160,597	124,097	124,097
Tax Appeals, Division of	3,225	4,232	3,882	3,882	3,882
Taxation and Finance, Department of	350,360	384,036	381,887	381,887	381,887
Veterans' Services, Department of	19,306	22,285	17,890	17,825	17,775
Welfare Inspector General, Office of	600	747	836	836	836
Workers' Compensation Board	213,183	217,569	222,651	222,164	222,207
Functional Total	2,004,801	2,227,631	2,296,524	2,168,368	2,199,881
ELECTED OFFICIALS					
Audit and Control, Department of	195,393	210,003	213,476	217,139	217,139
Executive Chamber	22,718	24,203	25,703	25,703	25,703
Judiciary	3,589,908	4,016,085	4,016,085	4,016,085	4,016,085
Law, Department of	314,921	379,654	328,528	328,485	328,485
Legislature	265,004	303,546	303,546	303,546	303,546
Lieutenant Governor, Office of the	745	46	312	1,246	1,246
Functional Total	4,388,689	4,933,537	4,887,650	4,892,204	4,892,204
LOCAL GOVERNMENT ASSISTANCE					
Aid and Incentives for Municipalities	775,872	777,542	733,941	738,941	739,041
County-Wide Shared Services Initiative	3,812	5,000	5,000	0	0
Miscellaneous Financial Assistance	21,339	54,249	23,750	23,750	23,750
Municipalities with VLT Facilities	30,120	30,119	30,119	30,119	30,119
Small Government Assistance	217	218	218	218	218
Functional Total	831,360	867,128	793,028	793,028	793,128
ALL OTHER CATEGORIES					
General State Charges	8,367,433	9,189,584	9,799,776	10,825,133	11,869,712
Long-Term Debt Service	3,815,548	2,328,840	3,780,416	5,544,974	6,144,091
Miscellaneous	(854,889)	376,354	1,522,702	2,212,714	1,462,726
Functional Total	11,328,092	11,894,778	15,102,894	18,582,821	19,476,529
TOTAL STATE OPERATING FUNDS SPENDING	133,652,695	147,511,019	155,690,365	163,409,820	168,984,048

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

	FY 2025 Actuals	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT					
Agriculture and Markets, Department of	52,256	52,768	45,000	43,500	43,500
Alcoholic Beverage Control, Division of	200	5,200	45,024	72,524	72,524
Economic Development, Department of	44,019	55,710	45,044	45,044	45,044
Empire State Development Corporation	90,395	130,810	130,860	149,860	139,860
Financial Services, Department of	74,507	102,222	99,272	99,272	99,272
Public Service Department	51,728	8,633	12,633	22,133	22,133
Functional Total	313,105	355,343	377,833	432,333	422,333
PARKS AND THE ENVIRONMENT					
Environmental Conservation, Department of	3,182	5,213	2,128	2,128	2,128
Parks, Recreation and Historic Preservation, Office of	7,138	12,200	6,750	6,750	6,750
Functional Total	10,320	17,413	8,878	8,878	8,878
TRANSPORTATION					
Motor Vehicles, Department of	0	0	0	0	0
Transportation, Department of	5,119,960	5,352,076	5,317,974	5,269,179	5,270,788
Functional Total	5,119,960	5,352,076	5,317,974	5,269,179	5,270,788
HEALTH					
Aging, Office for the	189,434	232,372	193,943	205,112	211,292
Health, Department of	33,971,779	38,508,866	42,826,609	44,878,596	46,863,089
<i>Medical Assistance</i>	30,352,454	34,473,618	39,307,159	41,599,781	43,542,404
<i>Essential Plan</i>	12,615	18,000	18,000	18,000	18,000
<i>Medicaid Administration</i>	864,239	947,697	895,231	620,231	620,231
<i>Public Health</i>	2,742,471	3,069,551	2,606,219	2,640,584	2,682,454
Functional Total	34,161,213	38,741,238	43,020,552	45,083,708	47,074,381
SOCIAL WELFARE					
Children and Family Services, Office of	2,741,851	3,065,967	3,270,309	3,232,904	3,280,502
<i>OCFS</i>	2,669,317	2,948,037	3,150,379	3,111,974	3,157,572
<i>OCFS - Other</i>	72,534	117,930	119,930	120,930	122,930
Housing and Community Renewal, Division of	30,346	48,802	125,002	106,828	98,828
Human Rights, Division of	285	500	500	500	500
Labor, Department of	29,393	43,215	21,150	23,650	23,650
National and Community Service	0	511	533	556	556
Temporary and Disability Assistance, Office of	2,532,442	3,196,650	2,111,001	2,050,676	2,149,197
<i>Welfare Assistance</i>	1,272,095	1,408,522	1,363,737	1,381,026	1,398,515
<i>All Other</i>	1,260,347	1,788,128	747,264	669,650	750,682
Functional Total	5,334,317	6,355,645	5,528,495	5,415,114	5,553,233
MENTAL HYGIENE					
Addiction Services and Supports, Office of	478,179	731,604	662,895	685,950	688,346
<i>OASAS</i>	443,496	678,687	628,570	650,038	650,823
<i>OASAS - Other</i>	34,683	52,917	34,325	35,912	37,523
Justice Center	696	753	857	857	857
Mental Health, Office of	2,189,095	2,622,624	2,977,259	3,056,956	3,307,850
<i>OMH</i>	1,787,148	1,989,093	2,267,685	2,362,104	2,597,638
<i>OMH - Other</i>	401,947	633,531	709,574	694,852	710,212
People with Developmental Disabilities, Office for	3,462,080	4,534,438	4,743,652	5,130,571	5,414,088
<i>OPWDD</i>	471,155	503,701	490,728	508,694	527,351
<i>OPWDD - Other</i>	2,990,925	4,030,737	4,252,924	4,621,877	4,886,737
Functional Total	6,130,050	7,889,419	8,384,663	8,874,334	9,411,141
PUBLIC PROTECTION/CRIMINAL JUSTICE					
Corrections and Community Supervision, Department of	19,704	95,635	23,906	23,906	24,656
<i>DOCCS</i>	6,831	90,235	18,506	18,506	19,256
<i>DOCCS - Other</i>	12,873	5,400	5,400	5,400	5,400
Criminal Justice Services, Division of	458,400	562,892	482,654	482,654	482,654
Homeland Security and Emergency Services, Division of	84,255	100,988	101,016	101,211	101,211
Indigent Legal Services, Office of	340,306	396,030	387,196	295,196	330,196
Military and Naval Affairs, Division of	2,243	1,777	1,801	1,821	1,821
State Police, Division of	2	0	0	0	0
Victim Services, Office of	28,230	59,160	92,058	120,358	120,358
Functional Total	933,140	1,216,482	1,088,631	1,025,146	1,060,896
HIGHER EDUCATION					
City University of New York	2,115,628	2,294,957	2,241,040	2,227,374	2,252,201
Higher Education Services Corporation, New York State	612,464	686,022	703,870	719,827	731,690
State University of New York	551,505	617,297	600,479	591,704	591,119
Functional Total	3,279,597	3,598,276	3,545,389	3,538,905	3,575,010
EDUCATION					

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

	FY 2025 Actuals	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected
Arts, Council on the	83,582	82,533	41,533	41,533	41,533
Education, Department of	39,614,006	41,402,242	42,829,768	44,225,820	45,663,508
<i>School Aid</i>	35,153,046	36,821,017	38,213,576	39,520,953	40,874,891
<i>School Aid – Other</i>	136,579	140,300	140,300	140,300	140,300
<i>STAR Property Tax Relief</i>	1,448,470	1,371,911	1,294,991	1,221,842	1,155,205
<i>Special Education Categorical Programs</i>	1,608,680	1,600,497	1,695,861	1,796,431	1,897,641
<i>All Other</i>	1,267,231	1,468,517	1,485,040	1,546,294	1,595,471
Functional Total	39,697,588	41,484,775	42,871,301	44,267,353	45,705,041
GENERAL GOVERNMENT					
Civil Service, Department of	7	300	300	300	300
Elections, State Board of	41,290	14,700	107,700	17,700	57,700
Gaming Commission, New York State	109,145	156,900	134,200	134,200	128,400
General Services, Office of	22,018	0	0	0	0
Prevention of Domestic Violence, Office for	7,709	9,262	9,212	9,212	9,212
State, Department of	52,396	111,855	56,228	19,728	19,728
Taxation and Finance, Department of	4,017	6,776	6,776	6,776	6,776
Veterans' Services, Department of	11,308	13,455	8,923	8,858	8,808
Functional Total	247,890	313,248	323,339	196,774	230,924
ELECTED OFFICIALS					
Judiciary	230,866	327,600	327,600	327,600	327,600
Law, Department of	36,096	59,586	5,000	0	0
Functional Total	266,962	387,186	332,600	327,600	327,600
LOCAL GOVERNMENT ASSISTANCE					
Aid and Incentives for Municipalities	775,872	777,542	733,941	738,941	739,041
County-Wide Shared Services Initiative	3,812	5,000	5,000	0	0
Miscellaneous Financial Assistance	21,339	54,249	23,750	23,750	23,750
Municipalities with VLT Facilities	30,120	30,119	30,119	30,119	30,119
Small Government Assistance	217	218	218	218	218
Functional Total	831,360	867,128	793,028	793,028	793,128
ALL OTHER CATEGORIES					
Miscellaneous	(467,218)	260,380	518,742	758,742	608,742
Functional Total	(467,218)	260,380	518,742	758,742	608,742
TOTAL ASSISTANCE AND GRANTS SPENDING	95,858,284	106,838,609	112,111,425	115,991,094	120,042,095

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

	FY 2025 Actuals	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT					
Agriculture and Markets, Department of	47,426	52,911	54,931	55,066	55,324
Alcoholic Beverage Control, Division of	58,235	61,751	62,129	63,238	63,260
Economic Development, Department of	21,323	18,577	18,577	18,577	18,577
Empire State Development Corporation	0	0	0	0	0
Financial Services, Department of	246,300	218,440	224,093	224,093	224,093
Olympic Regional Development Authority	11,404	9,354	9,054	9,054	9,054
Public Service Department	64,016	77,812	81,040	82,712	84,258
Functional Total	448,704	438,845	449,824	452,740	454,566
PARKS AND THE ENVIRONMENT					
Adirondack Park Agency	5,936	6,341	6,517	6,526	6,580
Environmental Conservation, Department of	293,704	297,444	296,904	300,414	303,504
Parks, Recreation and Historic Preservation, Office of	253,937	260,015	269,083	269,409	269,740
Functional Total	553,577	563,800	572,504	576,349	579,824
TRANSPORTATION					
Motor Vehicles, Department of	60,861	62,926	62,926	63,387	63,387
Transportation, Department of	401,156	373,850	384,575	395,638	407,475
Waterfront Commission	4,045	4,432	4,836	4,978	5,071
Functional Total	466,062	441,208	452,337	464,003	475,933
HEALTH					
Aging, Office for the	3,241	4,336	4,336	4,336	4,336
Health, Department of	834,072	946,110	1,028,236	1,050,698	1,038,317
<i>Essential Plan</i>	18,455	0	80,450	104,000	104,000
<i>Medicaid Administration</i>	373,964	397,969	406,270	408,213	391,389
<i>Public Health</i>	441,653	548,141	541,516	538,485	542,928
Medicaid Inspector General, Office of the	19,195	20,143	20,143	20,143	20,143
Functional Total	856,508	970,589	1,052,715	1,075,177	1,062,796
SOCIAL WELFARE					
Children and Family Services, Office of	236,550	269,375	272,826	285,381	285,381
<i>OCFS</i>	236,550	269,375	272,826	285,381	285,381
Housing and Community Renewal, Division of	60,548	70,393	74,742	75,640	72,640
Human Rights, Division of	19,362	26,028	30,653	30,653	30,653
Labor, Department of	60,173	69,826	84,738	75,738	75,738
National and Community Service	352	358	361	361	361
Temporary and Disability Assistance, Office of	151,954	151,519	168,736	186,736	186,736
<i>All Other</i>	151,954	151,519	168,736	186,736	186,736
Functional Total	528,939	587,499	632,056	654,509	651,509
MENTAL HYGIENE					
Addiction Services and Supports, Office of	112,727	137,064	145,658	147,161	149,237
<i>OASAS</i>	48,099	63,263	66,364	69,125	69,136
<i>OASAS - Other</i>	64,628	73,801	79,294	78,036	80,101
Developmental Disabilities, State Council on	0	1,500	1,500	1,500	1,500
Justice Center	37,648	40,476	41,027	41,586	42,154
Mental Health, Office of	1,986,421	2,169,880	2,283,648	2,308,821	2,341,957
<i>OMH</i>	578,408	605,735	636,511	639,122	648,429
<i>OMH - Other</i>	1,408,013	1,564,145	1,647,137	1,669,699	1,693,528
People with Developmental Disabilities, Office for	1,708,778	1,843,606	1,866,275	1,888,200	1,911,439
<i>OPWDD</i>	20,834	18,202	15,202	15,202	15,202
<i>OPWDD - Other</i>	1,687,944	1,825,404	1,851,073	1,872,998	1,896,237
Functional Total	3,845,574	4,192,526	4,338,108	4,387,268	4,446,287
PUBLIC PROTECTION/CRIMINAL JUSTICE					
Correction, Commission of	4,371	6,659	6,751	6,695	6,695
Corrections and Community Supervision, Department of	2,956,031	3,145,114	3,068,492	3,122,690	3,122,690
<i>DOCCS</i>	2,956,031	3,145,114	3,068,492	3,122,690	3,122,690
Criminal Justice Services, Division of	61,369	55,606	56,402	57,944	57,944
Homeland Security and Emergency Services, Division of	58,664	73,419	76,866	79,136	79,136
Indigent Legal Services, Office of	5,765	5,602	5,697	5,795	5,795
Judicial Conduct, Commission on	8,246	9,330	9,330	9,330	9,330
Judicial Nomination, Commission on	0	30	30	30	30
Judicial Screening Committees, New York State	2	38	38	38	38
Military and Naval Affairs, Division of	298,982	800,954	134,499	137,155	139,574
Prosecutorial Conduct, Commission on	420	1,500	3,000	3,000	3,000
State Police, Division of	889,373	1,062,526	950,179	968,402	967,409
Statewide Financial System	33,508	35,267	34,036	34,036	34,036
Victim Services, Office of	5,571	12,935	12,892	13,024	13,024
Functional Total	4,322,302	5,208,980	4,358,212	4,437,275	4,438,701

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

	FY 2025 Actuals	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected
HIGHER EDUCATION					
City University of New York	250	0	0	0	0
Higher Education Services Corporation, New York State	15,655	20,718	36,297	36,138	36,163
State University of New York	7,941,211	8,792,839	9,171,655	9,530,082	9,908,983
Functional Total	<u>7,957,116</u>	<u>8,813,557</u>	<u>9,207,952</u>	<u>9,566,220</u>	<u>9,945,146</u>
EDUCATION					
Arts, Council on the	4,691	7,541	7,858	7,770	7,775
Education, Department of	177,511	200,226	200,159	202,780	202,780
<i>All Other</i>	177,511	200,226	200,159	202,780	202,780
Functional Total	<u>182,202</u>	<u>207,767</u>	<u>208,017</u>	<u>210,550</u>	<u>210,555</u>
GENERAL GOVERNMENT					
Budget, Division of the	32,829	39,698	36,278	36,278	36,278
Civil Service, Department of	36,604	48,313	62,239	60,953	59,515
Deferred Compensation Board	501	612	624	624	624
Elections, State Board of	20,602	30,318	31,181	31,076	30,826
Employee Relations, Office of	7,899	8,894	12,082	12,082	12,082
Ethics and Lobbying, Independent Commission on	6,876	8,355	8,575	8,575	8,575
Gaming Commission, New York State	45,702	62,082	63,608	64,628	64,628
General Services, Office of	141,717	157,395	150,233	146,924	144,533
Information Technology Services, Office of	741,257	764,023	803,413	804,947	806,339
Inspector General, Office of the	9,708	10,791	11,752	11,752	11,752
Labor Management Committees	28,591	34,715	35,452	35,452	35,452
Prevention of Domestic Violence, Office for	3,291	3,694	3,687	3,731	3,738
Public Employment Relations Board	4,433	5,174	5,967	5,967	5,967
State, Department of	64,056	77,705	81,974	81,974	81,974
Tax Appeals, Division of	3,225	4,232	3,882	3,882	3,882
Taxation and Finance, Department of	336,402	355,183	353,034	353,034	353,034
Veterans' Services, Department of	7,998	8,825	8,962	8,962	8,962
Welfare Inspector General, Office of	600	747	836	836	836
Workers' Compensation Board	150,373	153,479	156,274	155,745	155,745
Functional Total	<u>1,642,664</u>	<u>1,774,235</u>	<u>1,830,053</u>	<u>1,827,422</u>	<u>1,824,742</u>
ELECTED OFFICIALS					
Audit and Control, Department of	193,568	207,336	210,717	214,328	214,328
Executive Chamber	22,718	24,203	25,703	25,703	25,703
Judiciary	2,387,800	2,644,700	2,644,700	2,644,700	2,644,700
Law, Department of	251,630	289,763	292,722	297,179	297,179
Legislature	265,004	303,546	303,546	303,546	303,546
Lieutenant Governor, Office of the	745	46	312	1,246	1,246
Functional Total	<u>3,121,465</u>	<u>3,469,594</u>	<u>3,477,700</u>	<u>3,486,702</u>	<u>3,486,702</u>
ALL OTHER CATEGORIES					
Long-Term Debt Service	39,853	41,015	38,515	38,515	38,515
Miscellaneous	(388,998)	114,449	1,002,364	1,452,373	852,382
Functional Total	<u>(349,145)</u>	<u>155,464</u>	<u>1,040,879</u>	<u>1,490,888</u>	<u>890,897</u>
TOTAL STATE OPERATIONS SPENDING	<u>23,575,968</u>	<u>26,824,064</u>	<u>27,620,357</u>	<u>28,629,103</u>	<u>28,467,658</u>

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

	FY 2025 Actuals	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT					
Agriculture and Markets, Department of	39,585	44,690	46,634	46,760	46,868
Alcoholic Beverage Control, Division of	29,623	37,009	37,882	38,498	38,498
Economic Development, Department of	16,284	14,294	14,294	14,294	14,294
Financial Services, Department of	181,736	163,054	168,554	168,554	168,554
Olympic Regional Development Authority	6,789	2,838	2,838	2,838	2,838
Public Service Department	55,449	63,509	65,861	67,364	69,260
Functional Total	329,466	325,394	336,063	338,308	340,312
PARKS AND THE ENVIRONMENT					
Adirondack Park Agency	4,790	5,166	5,410	5,419	5,428
Environmental Conservation, Department of	246,153	251,056	249,066	250,076	250,166
Parks, Recreation and Historic Preservation, Office of	195,050	210,043	215,493	215,814	216,145
Functional Total	445,993	466,265	469,969	471,309	471,739
TRANSPORTATION					
Motor Vehicles, Department of	43,222	49,473	49,473	49,797	49,797
Transportation, Department of	213,183	189,824	195,504	201,378	207,392
Waterfront Commission	3,371	3,713	3,979	4,104	4,180
Functional Total	259,776	243,010	248,956	255,279	261,369
HEALTH					
Aging, Office for the	3,103	4,196	4,196	4,196	4,196
Health, Department of	349,722	382,887	387,137	393,381	394,528
<i>Essential Plan</i>	872	0	1,450	6,000	6,000
<i>Medicaid Administration</i>	62,482	72,110	72,177	72,417	72,417
<i>Public Health</i>	286,368	310,777	313,510	314,964	316,111
Medicaid Inspector General, Office of the	16,661	17,523	17,523	17,523	17,523
Functional Total	369,486	404,606	408,856	415,100	416,247
SOCIAL WELFARE					
Children and Family Services, Office of	165,874	176,418	180,028	189,029	189,029
<i>OCFS</i>	165,874	176,418	180,028	189,029	189,029
Housing and Community Renewal, Division of	48,169	54,760	54,760	54,760	54,760
Human Rights, Division of	16,394	21,714	24,339	24,339	24,339
Labor, Department of	38,204	42,271	49,933	49,933	49,933
National and Community Service	351	349	352	352	352
Temporary and Disability Assistance, Office of	72,090	81,139	90,212	99,212	99,212
<i>All Other</i>	72,090	81,139	90,212	99,212	99,212
Functional Total	341,082	376,651	399,624	417,625	417,625
MENTAL HYGIENE					
Addiction Services and Supports, Office of	75,877	90,986	93,435	94,361	95,296
<i>OASAS</i>	27,845	33,917	31,486	34,578	34,368
<i>OASAS - Other</i>	48,032	57,069	61,949	59,783	60,928
Developmental Disabilities, State Council on	0	1,500	1,500	1,500	1,500
Justice Center	29,080	31,595	31,911	32,230	32,552
Mental Health, Office of	1,458,619	1,587,316	1,673,787	1,689,168	1,706,093
<i>OMH</i>	411,217	485,029	509,225	512,002	516,770
<i>OMH - Other</i>	1,047,402	1,102,287	1,164,562	1,177,166	1,189,323
People with Developmental Disabilities, Office for	1,478,845	1,588,593	1,604,510	1,620,555	1,636,761
<i>OPWDD</i>	377	0	0	0	0
<i>OPWDD - Other</i>	1,478,468	1,588,593	1,604,510	1,620,555	1,636,761
Functional Total	3,042,421	3,299,990	3,405,143	3,437,814	3,472,202
PUBLIC PROTECTION/CRIMINAL JUSTICE					
Correction, Commission of	4,172	5,384	5,470	5,416	5,416
Corrections and Community Supervision, Department of	2,374,875	2,580,954	2,506,932	2,551,130	2,551,130
<i>DOCCS</i>	2,374,875	2,580,954	2,506,932	2,551,130	2,551,130
Criminal Justice Services, Division of	38,480	43,190	43,787	45,236	45,236
Homeland Security and Emergency Services, Division of	36,054	47,860	50,355	51,880	51,880
Indigent Legal Services, Office of	5,033	4,579	4,656	4,736	4,736
Judicial Conduct, Commission on	6,040	7,130	7,130	7,130	7,130
Military and Naval Affairs, Division of	248,073	587,624	118,604	120,976	123,395
Prosecutorial Conduct, Commission on	239	957	1,957	1,957	1,957
State Police, Division of	782,564	954,570	845,288	862,254	861,261
Statewide Financial System	13,852	13,068	13,336	13,336	13,336
Victim Services, Office of	4,470	4,821	4,778	4,855	4,855
Functional Total	3,513,852	4,250,137	3,602,293	3,668,906	3,670,332

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

	FY 2025 Actuals	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected
HIGHER EDUCATION					
Higher Education Services Corporation, New York State	9,070	11,200	11,650	12,009	12,034
State University of New York	4,988,977	5,416,556	5,651,903	5,861,356	6,083,516
Functional Total	<u>4,998,047</u>	<u>5,427,756</u>	<u>5,663,553</u>	<u>5,873,365</u>	<u>6,095,550</u>
EDUCATION					
Arts, Council on the	3,137	3,824	3,885	3,886	3,886
Education, Department of	112,776	116,672	119,662	121,173	121,173
<i>All Other</i>	112,776	116,672	119,662	121,173	121,173
Functional Total	<u>115,913</u>	<u>120,496</u>	<u>123,547</u>	<u>125,059</u>	<u>125,059</u>
GENERAL GOVERNMENT					
Budget, Division of the	31,268	33,353	33,353	33,353	33,353
Civil Service, Department of	28,243	29,923	37,702	37,552	36,614
Deferred Compensation Board	483	523	500	500	500
Elections, State Board of	13,335	18,830	19,018	19,278	19,278
Employee Relations, Office of	7,550	8,666	11,849	11,849	11,849
Ethics and Lobbying, Independent Commission on	5,746	6,781	7,206	7,206	7,206
Gaming Commission, New York State	32,309	36,643	38,161	39,161	39,161
General Services, Office of	50,841	51,454	51,906	51,906	51,906
Information Technology Services, Office of	367,131	397,529	406,400	407,514	408,553
Inspector General, Office of the	7,614	8,899	9,523	9,523	9,523
Labor Management Committees	7,245	6,939	6,058	6,058	6,058
Prevention of Domestic Violence, Office for	2,839	2,933	2,933	2,973	2,973
Public Employment Relations Board	4,151	4,760	5,527	5,527	5,527
State, Department of	44,873	50,316	51,316	51,316	51,316
Tax Appeals, Division of	2,962	3,792	3,442	3,442	3,442
Taxation and Finance, Department of	279,632	275,774	277,356	277,356	277,356
Veterans' Services, Department of	7,157	8,068	8,185	8,185	8,185
Welfare Inspector General, Office of	594	713	727	727	727
Workers' Compensation Board	96,093	96,171	98,009	98,009	98,009
Functional Total	<u>990,066</u>	<u>1,042,067</u>	<u>1,069,171</u>	<u>1,071,435</u>	<u>1,071,536</u>
ELECTED OFFICIALS					
Audit and Control, Department of	148,215	167,374	169,915	172,758	172,758
Executive Chamber	18,140	19,431	20,931	20,931	20,931
Judiciary	1,950,093	2,170,300	2,170,300	2,170,300	2,170,300
Law, Department of	188,181	212,785	215,344	218,598	218,598
Legislature	201,582	232,372	232,372	232,372	232,372
Lieutenant Governor, Office of the	689	0	185	1,119	1,119
Functional Total	<u>2,506,900</u>	<u>2,802,262</u>	<u>2,809,047</u>	<u>2,816,078</u>	<u>2,816,078</u>
ALL OTHER CATEGORIES					
Miscellaneous	2,110	64,870	952,968	1,352,977	852,986
Functional Total	<u>2,110</u>	<u>64,870</u>	<u>952,968</u>	<u>1,352,977</u>	<u>852,986</u>
TOTAL PERSONAL SERVICE SPENDING	<u>16,915,112</u>	<u>18,823,504</u>	<u>19,489,190</u>	<u>20,243,255</u>	<u>20,011,035</u>

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

	FY 2025 Actuals	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT					
Agriculture and Markets, Department of	7,841	8,221	8,297	8,306	8,456
Alcoholic Beverage Control, Division of	28,612	24,742	24,247	24,740	24,762
Economic Development, Department of	5,039	4,283	4,283	4,283	4,283
Empire State Development Corporation	0	0	0	0	0
Financial Services, Department of	64,564	55,386	55,539	55,539	55,539
Olympic Regional Development Authority	4,615	6,516	6,216	6,216	6,216
Public Service Department	8,567	14,303	15,179	15,348	14,998
Functional Total	119,238	113,451	113,761	114,432	114,254
PARKS AND THE ENVIRONMENT					
Adirondack Park Agency	1,146	1,175	1,107	1,107	1,152
Environmental Conservation, Department of	47,551	46,388	47,838	50,338	53,338
Parks, Recreation and Historic Preservation, Office of	58,887	49,972	53,590	53,595	53,595
Functional Total	107,584	97,535	102,535	105,040	108,085
TRANSPORTATION					
Motor Vehicles, Department of	17,639	13,453	13,453	13,590	13,590
Transportation, Department of	187,973	184,026	189,071	194,260	200,083
Waterfront Commission	674	719	857	874	891
Functional Total	206,286	198,198	203,381	208,724	214,564
HEALTH					
Aging, Office for the	138	140	140	140	140
Health, Department of	484,350	563,223	641,099	657,317	643,789
<i>Essential Plan</i>	17,583	0	79,000	98,000	98,000
<i>Medicaid Administration</i>	311,482	325,859	334,093	335,796	318,972
<i>Public Health</i>	155,285	237,364	228,006	223,521	226,817
Medicaid Inspector General, Office of the	2,534	2,620	2,620	2,620	2,620
Functional Total	487,022	565,983	643,859	660,077	646,549
SOCIAL WELFARE					
Children and Family Services, Office of	70,676	92,957	92,798	96,352	96,352
<i>OCFS</i>	70,676	92,957	92,798	96,352	96,352
Housing and Community Renewal, Division of	12,379	15,633	19,982	20,880	17,880
Human Rights, Division of	2,968	4,314	6,314	6,314	6,314
Labor, Department of	21,969	27,555	34,805	25,805	25,805
National and Community Service	1	9	9	9	9
Temporary and Disability Assistance, Office of	79,864	70,380	78,524	87,524	87,524
<i>All Other</i>	79,864	70,380	78,524	87,524	87,524
Functional Total	187,857	210,848	232,432	236,884	233,884
MENTAL HYGIENE					
Addiction Services and Supports, Office of	36,850	46,078	52,223	52,800	53,941
<i>OASAS</i>	20,254	29,346	34,878	34,547	34,768
<i>OASAS - Other</i>	16,596	16,732	17,345	18,253	19,173
Justice Center	8,568	8,881	9,116	9,356	9,602
Mental Health, Office of	527,802	582,564	609,861	619,653	635,864
<i>OMH</i>	167,191	120,706	127,286	127,120	131,659
<i>OMH - Other</i>	360,611	461,858	482,575	492,533	504,205
People with Developmental Disabilities, Office for	229,933	255,013	261,765	267,645	274,678
<i>OPWDD</i>	20,457	18,202	15,202	15,202	15,202
<i>OPWDD - Other</i>	209,476	236,811	246,563	252,443	259,476
Functional Total	803,153	892,536	932,965	949,454	974,085
PUBLIC PROTECTION/CRIMINAL JUSTICE					
Correction, Commission of	199	1,275	1,281	1,279	1,279
Corrections and Community Supervision, Department of	581,156	564,160	561,560	571,560	571,560
<i>DOCCS</i>	581,156	564,160	561,560	571,560	571,560
Criminal Justice Services, Division of	22,889	12,416	12,615	12,708	12,708
Homeland Security and Emergency Services, Division of	22,610	25,559	26,511	27,256	27,256
Indigent Legal Services, Office of	732	1,023	1,041	1,059	1,059
Judicial Conduct, Commission on	2,206	2,200	2,200	2,200	2,200
Judicial Nomination, Commission on	0	30	30	30	30
Judicial Screening Committees, New York State	2	38	38	38	38
Military and Naval Affairs, Division of	50,909	213,330	15,895	16,179	16,179
Prosecutorial Conduct, Commission on	181	543	1,043	1,043	1,043
State Police, Division of	106,809	107,956	104,891	106,148	106,148
Statewide Financial System	19,656	22,199	20,700	20,700	20,700
Victim Services, Office of	1,101	8,114	8,114	8,169	8,169
Functional Total	808,450	958,843	755,919	768,369	768,369
HIGHER EDUCATION					

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

	FY 2025 Actuals	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected
City University of New York	250	0	0	0	0
Higher Education Services Corporation, New York State	6,585	9,518	24,647	24,129	24,129
State University of New York	2,952,234	3,376,283	3,519,752	3,668,726	3,825,467
Functional Total	2,959,069	3,385,801	3,544,399	3,692,855	3,849,596
EDUCATION					
Arts, Council on the	1,554	3,717	3,973	3,884	3,889
Education, Department of	64,735	83,554	80,497	81,607	81,607
<i>All Other</i>	64,735	83,554	80,497	81,607	81,607
Functional Total	66,289	87,271	84,470	85,491	85,496
GENERAL GOVERNMENT					
Budget, Division of the	1,561	6,345	2,925	2,925	2,925
Civil Service, Department of	8,361	18,390	24,537	23,401	22,901
Deferred Compensation Board	18	89	124	124	124
Elections, State Board of	7,267	11,488	12,163	11,798	11,548
Employee Relations, Office of	349	228	233	233	233
Ethics and Lobbying, Independent Commission on	1,130	1,574	1,369	1,369	1,369
Gaming Commission, New York State	13,393	25,439	25,447	25,467	25,467
General Services, Office of	90,876	105,941	98,327	95,018	92,627
Information Technology Services, Office of	374,126	366,494	397,013	397,433	397,786
Inspector General, Office of the	2,094	1,892	2,229	2,229	2,229
Labor Management Committees	21,346	27,776	29,394	29,394	29,394
Prevention of Domestic Violence, Office for	452	761	754	758	765
Public Employment Relations Board	282	414	440	440	440
State, Department of	19,183	27,389	30,658	30,658	30,658
Tax Appeals, Division of	263	440	440	440	440
Taxation and Finance, Department of	56,770	79,409	75,678	75,678	75,678
Veterans' Services, Department of	841	757	777	777	777
Welfare Inspector General, Office of	6	34	109	109	109
Workers' Compensation Board	54,280	57,308	58,265	57,736	57,736
Functional Total	652,598	732,168	760,882	755,987	753,206
ELECTED OFFICIALS					
Audit and Control, Department of	45,353	39,962	40,802	41,570	41,570
Executive Chamber	4,578	4,772	4,772	4,772	4,772
Judiciary	437,707	474,400	474,400	474,400	474,400
Law, Department of	63,449	76,978	77,378	78,581	78,581
Legislature	63,422	71,174	71,174	71,174	71,174
Lieutenant Governor, Office of the	56	46	127	127	127
Functional Total	614,565	667,332	668,653	670,624	670,624
ALL OTHER CATEGORIES					
Long-Term Debt Service	39,853	41,015	38,515	38,515	38,515
Miscellaneous	(391,108)	49,579	49,396	99,396	(604)
Functional Total	(351,255)	90,594	87,911	137,911	37,911
TOTAL NON-PERSONAL SERVICE/INDIRECT COSTS SPENDING	6,660,856	8,000,560	8,131,167	8,385,848	8,456,623

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

	FY 2025 Actuals	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT					
Agriculture and Markets, Department of	1,140	2,296	2,296	2,296	2,296
Alcoholic Beverage Control, Division of	12,016	14,704	14,877	15,093	15,093
Economic Development, Department of	0	28	28	28	28
Financial Services, Department of	117,259	116,803	120,114	120,114	120,114
Olympic Regional Development Authority	0	1,500	1,500	1,500	1,500
Public Service Department	36,887	41,407	44,294	46,859	49,815
Functional Total	167,302	176,738	183,109	185,890	188,846
PARKS AND THE ENVIRONMENT					
Environmental Conservation, Department of	46,341	48,931	48,931	48,931	48,931
Parks, Recreation and Historic Preservation, Office of	6,692	5,560	5,560	5,560	5,560
Functional Total	53,033	54,491	54,491	54,491	54,491
TRANSPORTATION					
Motor Vehicles, Department of	21,944	26,767	26,767	26,767	26,767
Transportation, Department of	1,973	2,348	2,470	2,893	2,954
Waterfront Commission	55	0	0	0	0
Functional Total	23,972	29,115	29,237	29,660	29,721
HEALTH					
Health, Department of	36,895	58,636	59,354	59,551	59,746
<i>Medicaid Administration</i>	5,185	10,001	10,001	10,001	10,001
<i>Public Health</i>	31,710	48,635	49,353	49,550	49,745
Functional Total	36,895	58,636	59,354	59,551	59,746
SOCIAL WELFARE					
Children and Family Services, Office of	1,910	2,600	2,701	2,787	2,787
<i>OCFS</i>	1,910	2,600	2,701	2,787	2,787
Housing and Community Renewal, Division of	23,941	30,181	29,953	29,953	29,953
Labor, Department of	24,635	26,399	26,408	26,408	26,408
Temporary and Disability Assistance, Office of	6	128	128	128	128
<i>All Other</i>	6	128	128	128	128
Functional Total	50,492	59,308	59,190	59,276	59,276
MENTAL HYGIENE					
Addiction Services and Supports, Office of	0	589	602	615	615
<i>OASAS</i>	0	589	602	615	615
Mental Health, Office of	0	393	398	398	398
<i>OMH</i>	0	393	398	398	398
Functional Total	0	982	1,000	1,013	1,013
PUBLIC PROTECTION/CRIMINAL JUSTICE					
Corrections and Community Supervision, Department of	538	639	642	642	642
<i>DOCCS</i>	538	639	642	642	642
Criminal Justice Services, Division of	1,244	0	0	0	0
Homeland Security and Emergency Services, Division of	551	879	882	900	900
Indigent Legal Services, Office of	3,260	3,001	3,050	3,100	3,100
Military and Naval Affairs, Division of	13	0	0	0	0
State Police, Division of	23,904	29,523	29,523	29,523	29,523
Victim Services, Office of	2,421	2,373	2,373	2,407	2,407
Functional Total	31,931	36,415	36,470	36,572	36,572
HIGHER EDUCATION					
Higher Education Services Corporation, New York State	8,442	6,207	0	0	0
State University of New York	543,948	682,315	722,977	758,905	796,623
Functional Total	552,390	688,522	722,977	758,905	796,623
EDUCATION					
Education, Department of	43,464	48,300	49,000	49,000	49,000
<i>All Other</i>	43,464	48,300	49,000	49,000	49,000
Functional Total	43,464	48,300	49,000	49,000	49,000
GENERAL GOVERNMENT					
Budget, Division of the	1,974	1,590	890	890	890
Civil Service, Department of	0	0	0	266	266
Deferred Compensation Board	291	297	302	302	302
Gaming Commission, New York State	16,112	22,424	22,651	23,383	23,383
General Services, Office of	3,870	2,858	2,915	2,915	2,915
Labor Management Committees	5,053	4,412	5,520	5,520	5,520
State, Department of	14,196	22,395	22,395	22,395	22,395
Taxation and Finance, Department of	9,941	22,077	22,077	22,077	22,077
Veterans' Services, Department of	0	5	5	5	5

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

	FY 2025 Actuals	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected
Workers' Compensation Board	62,810	64,090	66,377	66,419	66,462
Functional Total	<u>114,247</u>	<u>140,148</u>	<u>143,132</u>	<u>144,172</u>	<u>144,215</u>
ELECTED OFFICIALS					
Audit and Control, Department of	1,825	2,667	2,759	2,811	2,811
Judiciary	971,242	1,043,785	1,043,785	1,043,785	1,043,785
Law, Department of	27,195	30,305	30,806	31,306	31,306
Legislature	0	0	0	0	0
Functional Total	<u>1,000,262</u>	<u>1,076,757</u>	<u>1,077,350</u>	<u>1,077,902</u>	<u>1,077,902</u>
ALL OTHER CATEGORIES					
General State Charges	8,367,433	9,189,584	9,799,776	10,825,133	11,869,712
Miscellaneous	1,327	1,525	1,596	1,599	1,602
Functional Total	<u>8,368,760</u>	<u>9,191,109</u>	<u>9,801,372</u>	<u>10,826,732</u>	<u>11,871,314</u>
TOTAL GENERAL STATE CHARGES SPENDING	<u><u>10,442,748</u></u>	<u><u>11,560,521</u></u>	<u><u>12,216,682</u></u>	<u><u>13,283,164</u></u>	<u><u>14,368,719</u></u>

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

	FY 2025 Actuals	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT					
Agriculture and Markets, Department of	20,203	64,309	59,309	80,309	64,309
Economic Development Capital	5,572	8,000	8,000	8,000	8,000
Economic Development, Department of	2,836	11,400	7,900	7,900	7,900
Empire State Development Corporation	1,386,186	1,697,879	1,759,066	1,960,875	1,895,326
Energy Research and Development Authority, New York State	143,820	41,816	35,400	39,100	43,200
Financial Services, Department of	6,561	22,500	22,500	0	0
Lake Ontario Resiliency/Economic Development	4,926	10,250	370	0	0
Nonprofit Infrastructure Capital Investment Program	11,934	25,000	15,000	15,000	8,711
Olympic Regional Development Authority	68,792	173,300	54,800	22,500	28,300
Power Authority, New York	12,422	29,675	32,200	32,200	12,200
Regional Economic Development Program	1,918	1,295	1,295	1,295	295
Strategic Investment Program	1,597	2,000	2,000	2,000	2,000
Functional Total	1,666,767	2,087,424	1,997,840	2,169,179	2,070,241
PARKS AND THE ENVIRONMENT					
Adirondack Park Agency	0	2,000	14,000	9,000	4,000
Environmental Conservation, Department of	1,570,195	1,902,396	1,909,697	1,980,637	1,993,637
Hudson River Park Trust	3,782	5,633	0	2,000	3,000
Parks, Recreation and Historic Preservation, Office of	256,729	381,397	372,897	389,897	339,397
Public Facilities Sustainability Program	0	10,000	15,000	20,000	25,000
Sustainable Future Program	0	100,000	200,000	200,000	200,000
Functional Total	1,830,706	2,401,426	2,511,594	2,601,534	2,565,034
TRANSPORTATION					
Metropolitan Transportation Authority	700,000	1,310,000	1,555,266	884,867	514,235
Motor Vehicles, Department of	364,236	398,475	408,400	352,214	385,924
Transportation, Department of	6,220,233	6,778,099	7,672,596	7,912,698	8,130,332
Functional Total	7,284,469	8,486,574	9,636,262	9,149,779	9,030,491
HEALTH					
Health, Department of	453,373	1,002,096	1,346,519	1,388,028	1,293,896
<i>Public Health</i>	453,373	1,002,096	1,346,519	1,388,028	1,293,896
Functional Total	453,373	1,002,096	1,346,519	1,388,028	1,293,896
SOCIAL WELFARE					
Children and Family Services, Office of	26,877	88,754	86,317	77,817	66,817
<i>OCFS</i>	26,877	88,754	86,317	77,817	66,817
Housing and Community Renewal, Division of	1,547,781	1,604,973	1,877,229	2,000,406	1,707,499
Temporary and Disability Assistance, Office of	115,323	146,641	121,641	121,641	121,641
<i>All Other</i>	115,323	146,641	121,641	121,641	121,641
Functional Total	1,689,981	1,840,368	2,085,187	2,199,864	1,895,957
MENTAL HYGIENE					
Addiction Services and Supports, Office of	61,207	75,616	69,746	69,790	69,859
<i>OASAS</i>	61,207	75,616	69,746	69,790	69,859
Mental Health, Office of	416,634	559,415	782,086	755,239	746,993
<i>OMH</i>	416,634	559,415	782,086	755,239	746,993
People with Developmental Disabilities, Office for	128,279	188,100	202,719	182,813	179,765
<i>OPWDD</i>	128,279	188,100	202,719	182,813	179,765
Functional Total	606,120	823,131	1,054,551	1,007,842	996,617
PUBLIC PROTECTION/CRIMINAL JUSTICE					
Corrections and Community Supervision, Department of	418,213	415,008	340,052	340,052	340,052
<i>DOCCS</i>	418,213	415,008	340,052	340,052	340,052
Criminal Justice Services, Division of	143,487	37,250	57,691	51,000	51,000
Homeland Security and Emergency Services, Division of	25,032	39,402	68,478	88,286	93,291
Military and Naval Affairs, Division of	101,617	177,158	112,774	79,358	76,774
State Police, Division of	79,792	75,448	108,839	71,039	71,039
Victim Services, Office of	2,077	1,976	0	0	0
Functional Total	770,218	746,242	687,834	629,735	632,156
HIGHER EDUCATION					
City University of New York	344,494	537,591	595,513	617,605	615,738
Higher Education Facilities Capital Matching Grants Program	14,829	35,150	34,150	20,150	14,150
State University of New York	1,246,121	1,360,508	1,552,705	1,891,210	1,804,665
Functional Total	1,605,444	1,933,249	2,182,368	2,528,965	2,434,553
EDUCATION					
Arts, Council on the	311	9,300	0	0	0
Education, Department of	212,322	372,373	422,522	301,921	275,143
<i>School Aid</i>	135,585	170,000	150,000	130,000	110,000
<i>All Other</i>	76,737	202,373	272,522	171,921	165,143
Functional Total	212,633	381,673	422,522	301,921	275,143

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

	FY 2025 Actuals	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected
GENERAL GOVERNMENT					
Elections, State Board of	9,857	11,347	16,700	6,644	0
General Services, Office of	241,962	331,571	264,309	255,590	257,821
Information Technology Services, Office of	105,306	228,573	139,126	139,347	139,347
Public Employment Relations Board	11	2,467	0	0	0
State, Department of	60,898	79,866	215,171	235,088	175,088
Veterans' Services, Department of	3,940	2,045	0	0	0
Workers' Compensation Board	256	11,000	11,000	10,661	0
Functional Total	<u>422,230</u>	<u>666,869</u>	<u>646,306</u>	<u>647,330</u>	<u>572,256</u>
ELECTED OFFICIALS					
Audit and Control, Department of	7,830	6,769	12,696	4,509	2,081
Judiciary	38,431	43,700	24,423	9,000	0
Law, Department of	691	7,945	4,063	1,932	690
Functional Total	<u>46,952</u>	<u>58,414</u>	<u>41,182</u>	<u>15,441</u>	<u>2,771</u>
ALL OTHER CATEGORIES					
Arts and Cultural Facilities Improvement	10,165	21,835	25,000	30,000	55,000
Community Resiliency, Economic Sustainability and Technology	33,447	70,000	55,000	183,000	183,000
Local Community Assistance Program	7,567	10,000	15,000	15,000	15,000
Miscellaneous	254,310	(1,690,085)	(1,646,746)	(1,652,587)	(1,698,497)
Special Infrastructure Account	81,318	96,650	154,435	442,204	492,204
Functional Total	<u>386,807</u>	<u>(1,491,600)</u>	<u>(1,397,311)</u>	<u>(982,383)</u>	<u>(953,293)</u>
TOTAL CAPITAL PROJECTS FUNDS SPENDING	<u>16,975,700</u>	<u>18,935,866</u>	<u>21,214,854</u>	<u>21,657,235</u>	<u>20,815,822</u>

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

	FY 2025 Actuals	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT					
<i>Agriculture and Markets, Department of</i>	154,912	187,721	176,973	196,608	180,866
Assistance and Grants	54,003	52,768	45,000	43,500	43,500
State Operations	76,909	66,132	68,152	68,287	68,545
Personal Service	44,351	48,103	50,047	50,173	50,281
Non-Personal Service/Indirect Costs	32,558	18,029	18,105	18,114	18,264
General State Charges	3,957	4,512	4,512	4,512	4,512
Capital Projects	20,043	64,309	59,309	80,309	64,309
<i>Alcoholic Beverage Control, Division of</i>	70,474	81,655	122,030	150,855	150,877
Assistance and Grants	200	5,200	45,024	72,524	72,524
State Operations	58,252	61,751	62,129	63,238	63,260
Personal Service	29,634	37,009	37,882	38,498	38,498
Non-Personal Service/Indirect Costs	28,618	24,742	24,247	24,740	24,762
General State Charges	12,022	14,704	14,877	15,093	15,093
<i>Economic Development Capital</i>	5,572	8,000	8,000	8,000	8,000
Assistance and Grants	5,572	8,000	8,000	8,000	8,000
<i>Economic Development, Department of</i>	77,614	96,015	81,849	81,849	81,849
Assistance and Grants	55,375	70,165	59,499	59,499	59,499
State Operations	22,239	18,822	18,822	18,822	18,822
Personal Service	16,284	14,294	14,294	14,294	14,294
Non-Personal Service/Indirect Costs	5,955	4,528	4,528	4,528	4,528
General State Charges	0	28	28	28	28
Capital Projects	0	7,000	3,500	3,500	3,500
<i>Empire State Development Corporation</i>	1,476,581	1,927,189	1,914,676	2,135,485	2,059,936
Assistance and Grants	1,465,517	1,020,684	1,183,378	1,223,594	1,213,594
State Operations	0	0	0	0	0
Non-Personal Service/Indirect Costs	0	0	0	0	0
Capital Projects	11,064	906,505	731,298	911,891	846,342
<i>Energy Research and Development Authority, New York State</i>	143,820	41,816	35,400	39,100	43,200
Assistance and Grants	127,956	0	0	0	0
Capital Projects	15,864	41,816	35,400	39,100	43,200
<i>Financial Services, Department of</i>	444,627	461,365	467,379	444,879	444,879
Assistance and Grants	74,507	102,222	99,272	99,272	99,272
State Operations	246,300	219,840	225,493	225,493	225,493
Personal Service	181,736	163,054	168,554	168,554	168,554
Non-Personal Service/Indirect Costs	64,564	56,786	56,939	56,939	56,939
General State Charges	117,259	116,803	120,114	120,114	120,114
Capital Projects	6,561	22,500	22,500	0	0
<i>Lake Ontario Resiliency/Economic Development</i>	4,926	10,250	370	0	0
Assistance and Grants	4,926	0	0	0	0
Capital Projects	0	10,250	370	0	0
<i>Nonprofit Infrastructure Capital Investment Program</i>	11,934	25,000	15,000	15,000	8,711
Assistance and Grants	11,934	25,000	15,000	15,000	8,711
<i>Olympic Regional Development Authority</i>	80,196	184,154	65,354	33,054	38,854
Assistance and Grants	0	0	0	0	3,300
State Operations	11,404	9,354	9,054	9,054	9,054
Personal Service	6,789	2,838	2,838	2,838	2,838
Non-Personal Service/Indirect Costs	4,615	6,516	6,216	6,216	6,216
General State Charges	0	1,500	1,500	1,500	1,500
Capital Projects	68,792	173,300	54,800	22,500	25,000
<i>Power Authority, New York</i>	12,422	29,675	32,200	32,200	12,200
Assistance and Grants	2,396	0	0	0	0
Capital Projects	10,026	29,675	32,200	32,200	12,200
<i>Public Service Department</i>	156,713	130,330	140,445	154,182	158,684
Assistance and Grants	51,728	8,633	12,633	22,133	22,133
State Operations	67,401	79,369	82,597	84,269	85,815
Personal Service	57,873	64,936	67,288	68,791	70,687
Non-Personal Service/Indirect Costs	9,528	14,433	15,309	15,478	15,128
General State Charges	37,584	42,328	45,215	47,780	50,736
<i>Regional Economic Development Program</i>	1,918	1,295	1,295	1,295	295
Assistance and Grants	1,918	0	0	0	0
Capital Projects	0	1,295	1,295	1,295	295
<i>Strategic Investment Program</i>	1,597	2,000	2,000	2,000	2,000
Assistance and Grants	1,597	0	0	0	0
Capital Projects	0	2,000	2,000	2,000	2,000
Functional Total	2,643,306	3,186,465	3,062,971	3,294,507	3,190,351

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

	FY 2025 Actuals	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected
PARKS AND THE ENVIRONMENT					
Adirondack Park Agency	5,936	8,341	20,517	15,526	10,580
State Operations	5,936	6,341	6,517	6,526	6,580
Personal Service	4,790	5,166	5,410	5,419	5,428
Non-Personal Service/Indirect Costs	1,146	1,175	1,107	1,107	1,152
Capital Projects	0	2,000	14,000	9,000	4,000
Environmental Conservation, Department of	1,977,884	2,320,189	2,323,865	2,398,315	2,414,405
Assistance and Grants	858,125	742,218	764,133	764,133	764,133
State Operations	343,114	344,897	344,357	347,867	350,957
Personal Service	269,523	281,567	279,577	280,587	280,677
Non-Personal Service/Indirect Costs	73,591	63,330	64,780	67,280	70,280
General State Charges	61,393	67,683	67,683	67,683	67,683
Capital Projects	715,252	1,165,391	1,147,692	1,218,632	1,231,632
Hudson River Park Trust	3,782	5,633	0	2,000	3,000
Capital Projects	3,782	5,633	0	2,000	3,000
Parks, Recreation and Historic Preservation, Office of	533,093	667,680	662,798	680,124	629,955
Assistance and Grants	10,491	16,670	11,220	11,220	11,220
State Operations	259,172	264,029	273,097	273,423	273,754
Personal Service	198,143	212,910	218,360	218,681	219,012
Non-Personal Service/Indirect Costs	61,029	51,119	54,737	54,742	54,742
General State Charges	6,711	5,584	5,584	5,584	5,584
Capital Projects	256,719	381,397	372,897	389,897	339,397
Public Facilities Sustainability Program	0	10,000	15,000	20,000	25,000
Capital Projects	0	10,000	15,000	20,000	25,000
Sustainable Future Program	0	100,000	200,000	200,000	200,000
Capital Projects	0	100,000	200,000	200,000	200,000
Functional Total	2,520,695	3,111,843	3,222,180	3,315,965	3,282,940
TRANSPORTATION					
Metropolitan Transportation Authority	700,000	1,310,000	1,555,266	884,867	514,235
Assistance and Grants	700,000	1,310,000	1,555,266	884,867	514,235
Motor Vehicles, Department of	479,822	518,364	528,289	472,564	506,274
Assistance and Grants	23,843	18,000	18,000	18,000	18,000
State Operations	67,062	72,032	72,032	72,493	72,493
Personal Service	47,572	54,268	54,268	54,592	54,592
Non-Personal Service/Indirect Costs	19,490	17,764	17,764	17,901	17,901
General State Charges	24,681	29,857	29,857	29,857	29,857
Capital Projects	364,236	398,475	408,400	352,214	385,924
Transportation, Department of	11,848,741	12,580,743	13,453,066	13,657,850	13,889,778
Assistance and Grants	6,651,703	7,238,924	7,189,206	7,019,942	6,997,801
State Operations	428,282	398,498	409,928	421,870	434,494
Personal Service	225,041	200,623	206,626	212,834	219,192
Non-Personal Service/Indirect Costs	203,241	197,875	203,302	209,036	215,302
General State Charges	8,843	9,566	10,064	11,599	11,660
Capital Projects	4,759,913	4,933,755	5,843,868	6,204,439	6,445,823
Waterfront Commission	4,100	4,472	4,876	5,018	5,111
State Operations	4,045	4,472	4,876	5,018	5,111
Personal Service	3,371	3,753	4,019	4,144	4,220
Non-Personal Service/Indirect Costs	674	719	857	874	891
General State Charges	55	0	0	0	0
Functional Total	13,032,663	14,413,579	15,541,497	15,020,299	14,915,398
HEALTH					
Aging, Office for the	331,334	345,818	307,389	318,558	324,738
Assistance and Grants	321,517	331,066	292,637	303,806	309,986
State Operations	9,657	14,752	14,752	14,752	14,752
Personal Service	8,258	10,264	10,264	10,264	10,264
Non-Personal Service/Indirect Costs	1,399	4,488	4,488	4,488	4,488
General State Charges	160	0	0	0	0
Health, Department of	104,972,008	117,084,348	111,870,143	110,010,057	112,954,321
Medical Assistance	82,180,785	91,579,350	97,539,516	99,466,531	102,447,370
Assistance and Grants	82,180,785	91,579,350	97,539,516	99,466,531	102,447,370
Essential Plan	12,889,102	14,620,076	3,864,310	547,000	547,000
Assistance and Grants	12,361,140	14,057,089	3,213,000	18,000	18,000
State Operations	527,962	562,987	651,310	529,000	529,000
Personal Service	4,398	5,702	7,302	6,000	6,000

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

	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
	Actuals	Projected	Projected	Projected	Projected
Non-Personal Service/Indirect Costs	523,564	557,285	644,008	523,000	523,000
Medicaid Administration	2,390,696	2,959,813	2,808,109	2,223,084	2,181,260
Assistance and Grants	1,621,943	1,911,562	1,665,065	1,115,065	1,115,065
State Operations	761,899	1,029,092	1,123,885	1,088,860	1,047,036
Personal Service	114,620	133,432	134,025	134,713	134,713
Non-Personal Service/Indirect Costs	647,279	895,660	989,860	954,147	912,323
General State Charges	6,854	19,159	19,159	19,159	19,159
Public Health	7,511,425	7,925,109	7,658,208	7,773,442	7,778,691
Assistance and Grants	6,383,102	6,843,117	6,585,582	6,705,222	6,703,660
State Operations	966,276	893,787	888,899	889,267	895,696
Personal Service	355,766	375,716	378,442	379,914	381,061
Non-Personal Service/Indirect Costs	610,510	518,071	510,457	509,353	514,635
General State Charges	80,347	92,069	92,799	93,012	93,219
Capital Projects	81,700	96,136	90,928	85,941	86,116
Medicaid Inspector General, Office of the	49,993	51,649	51,649	51,649	51,649
State Operations	39,190	40,787	40,787	40,787	40,787
Personal Service	33,250	35,081	35,081	35,081	35,081
Non-Personal Service/Indirect Costs	5,940	5,706	5,706	5,706	5,706
General State Charges	10,803	10,862	10,862	10,862	10,862
Functional Total	105,353,335	117,481,815	112,229,181	110,380,264	113,330,708
SOCIAL WELFARE					
Children and Family Services, Office of	4,738,511	4,974,254	4,813,853	4,782,429	4,819,027
OCFS	4,665,977	4,856,324	4,693,923	4,661,499	4,696,097
Assistance and Grants	4,274,958	4,359,381	4,194,679	4,156,274	4,201,872
State Operations	343,564	381,929	385,636	399,337	399,337
Personal Service	206,170	211,816	216,040	225,273	225,273
Non-Personal Service/Indirect Costs	137,394	170,113	169,596	174,064	174,064
General State Charges	21,278	26,260	27,291	28,071	28,071
Capital Projects	26,177	88,754	86,317	77,817	66,817
OCFS - Other	72,534	117,930	119,930	120,930	122,930
Assistance and Grants	72,534	117,930	119,930	120,930	122,930
Housing and Community Renewal, Division of	1,764,833	1,853,275	2,206,747	2,296,648	1,974,675
Assistance and Grants	1,666,768	1,735,275	2,084,731	2,173,734	1,854,761
State Operations	70,105	82,213	86,562	87,460	84,460
Personal Service	54,604	63,212	63,212	63,212	63,212
Non-Personal Service/Indirect Costs	15,501	19,001	23,350	24,248	21,248
General State Charges	27,960	35,787	35,454	35,454	35,454
Human Rights, Division of	21,855	31,288	35,913	35,913	35,913
Assistance and Grants	285	500	500	500	500
State Operations	21,570	30,788	35,413	35,413	35,413
Personal Service	16,394	25,135	27,760	27,760	27,760
Non-Personal Service/Indirect Costs	5,176	5,653	7,653	7,653	7,653
Labor, Department of	776,545	673,183	666,280	659,780	659,780
Assistance and Grants	203,436	195,107	173,042	175,542	175,542
State Operations	419,097	331,397	346,452	337,452	337,452
Personal Service	243,838	222,163	229,968	229,968	229,968
Non-Personal Service/Indirect Costs	175,259	109,234	116,484	107,484	107,484
General State Charges	154,012	146,679	146,786	146,786	146,786
National and Community Service	21,734	18,864	18,819	18,842	18,842
Assistance and Grants	0	511	533	556	556
State Operations	21,734	18,105	18,034	18,034	18,034
Personal Service	1,034	819	831	831	831
Non-Personal Service/Indirect Costs	20,700	17,286	17,203	17,203	17,203
General State Charges	0	248	252	252	252
Temporary and Disability Assistance, Office of	6,928,977	7,617,025	6,619,523	6,323,698	6,422,219
Welfare Assistance	3,826,597	4,209,868	4,261,013	4,024,802	4,042,291
Assistance and Grants	3,826,597	4,209,868	4,261,013	4,024,802	4,042,291
All Other	3,102,380	3,407,157	2,358,510	2,298,896	2,379,928
Assistance and Grants	2,680,295	3,049,985	1,985,121	1,907,507	1,988,539
State Operations	350,181	304,784	322,001	340,001	340,001
Personal Service	183,364	160,450	169,523	178,523	178,523
Non-Personal Service/Indirect Costs	166,817	144,334	152,478	161,478	161,478
General State Charges	70,138	50,604	50,604	50,604	50,604
Capital Projects	1,766	1,784	784	784	784
Functional Total	14,252,455	15,167,889	14,361,135	14,117,310	13,930,456

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

	FY 2025 Actuals	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected
MENTAL HYGIENE					
Addiction Services and Supports, Office of	819,821	1,084,427	1,018,606	1,043,221	1,047,762
OASAS	720,510	957,709	904,987	929,273	930,138
Assistance and Grants	633,203	872,428	816,361	837,829	838,614
State Operations	72,897	72,377	75,629	78,390	78,401
Personal Service	33,036	39,173	36,795	39,887	39,677
Non-Personal Service/Indirect Costs	39,861	33,204	38,834	38,503	38,724
General State Charges	0	589	602	615	615
Capital Projects	14,410	12,315	12,395	12,439	12,508
OASAS - Other	99,311	126,718	113,619	113,948	117,624
Assistance and Grants	34,683	52,917	34,325	35,912	37,523
State Operations	64,628	73,801	79,294	78,036	80,101
Personal Service	48,032	57,069	61,949	59,783	60,928
Non-Personal Service/Indirect Costs	16,596	16,732	17,345	18,253	19,173
Developmental Disabilities, State Council on	5,075	5,700	5,700	5,700	5,700
State Operations	4,614	4,915	4,915	4,915	4,915
Personal Service	1,114	1,600	1,600	1,600	1,600
Non-Personal Service/Indirect Costs	3,500	3,315	3,315	3,315	3,315
General State Charges	461	785	785	785	785
Justice Center	56,523	56,620	57,297	57,883	58,451
Assistance and Grants	696	753	857	857	857
State Operations	55,827	55,714	56,283	56,857	57,425
Personal Service	44,136	44,280	44,599	44,920	45,242
Non-Personal Service/Indirect Costs	11,691	11,434	11,684	11,937	12,183
General State Charges	0	153	157	169	169
Mental Health, Office of	4,685,275	5,420,370	6,111,449	6,189,472	6,465,256
OMH	2,875,315	3,222,694	3,754,738	3,824,921	4,061,516
Assistance and Grants	1,925,386	2,139,288	2,648,879	2,730,569	2,964,603
State Operations	591,277	617,216	647,992	650,603	659,910
Personal Service	412,570	486,094	510,290	513,067	517,835
Non-Personal Service/Indirect Costs	178,707	131,122	137,702	137,536	142,075
General State Charges	871	1,005	1,010	1,010	1,010
Capital Projects	357,781	465,185	456,857	442,739	435,993
OMH - Other	1,809,960	2,197,676	2,356,711	2,364,551	2,403,740
Assistance and Grants	401,947	633,531	709,574	694,852	710,212
State Operations	1,408,013	1,564,145	1,647,137	1,669,699	1,693,528
Personal Service	1,047,402	1,102,287	1,164,562	1,177,166	1,189,323
Non-Personal Service/Indirect Costs	360,611	461,858	482,575	492,533	504,205
People with Developmental Disabilities, Office for	5,299,341	6,567,144	6,813,646	7,202,584	7,506,292
OPWDD	620,472	711,003	709,649	707,709	723,318
Assistance and Grants	471,987	507,580	494,607	512,573	531,230
State Operations	20,960	19,202	16,202	16,202	16,202
Personal Service	501	0	0	0	0
Non-Personal Service/Indirect Costs	20,459	19,202	16,202	16,202	16,202
General State Charges	78	0	0	0	0
Capital Projects	127,447	184,221	198,840	178,934	175,886
OPWDD - Other	4,678,869	5,856,141	6,103,997	6,494,875	6,782,974
Assistance and Grants	2,990,925	4,030,737	4,252,924	4,621,877	4,886,737
State Operations	1,687,944	1,825,404	1,851,073	1,872,998	1,896,237
Personal Service	1,478,468	1,588,593	1,604,510	1,620,555	1,636,761
Non-Personal Service/Indirect Costs	209,476	236,811	246,563	252,443	259,476
Functional Total	10,866,035	13,134,261	14,006,698	14,498,860	15,083,461
PUBLIC PROTECTION/CRIMINAL JUSTICE					
Correction, Commission of	4,371	6,659	6,751	6,695	6,695
State Operations	4,371	6,659	6,751	6,695	6,695
Personal Service	4,172	5,384	5,470	5,416	5,416
Non-Personal Service/Indirect Costs	199	1,275	1,281	1,279	1,279
Corrections and Community Supervision, Department of	3,401,590	3,663,611	3,440,317	3,494,515	3,495,265
DOCCS	3,388,717	3,658,211	3,434,917	3,489,115	3,489,865
Assistance and Grants	6,831	90,235	18,506	18,506	19,256
State Operations	2,962,604	3,150,058	3,073,436	3,127,634	3,127,634
Personal Service	2,376,092	2,584,707	2,510,685	2,554,883	2,554,883
Non-Personal Service/Indirect Costs	586,512	565,351	562,751	572,751	572,751
General State Charges	1,069	2,910	2,923	2,923	2,923
Capital Projects	418,213	415,008	340,052	340,052	340,052

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

	FY 2025 Actuals	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected
DOCCS - Other	12,873	5,400	5,400	5,400	5,400
Assistance and Grants	12,873	5,400	5,400	5,400	5,400
Criminal Justice Services, Division of	693,529	681,679	622,877	617,922	617,922
Assistance and Grants	622,162	578,692	498,454	498,454	498,454
State Operations	68,375	65,361	66,348	68,077	68,077
Personal Service	41,608	48,252	48,949	50,495	50,495
Non-Personal Service/Indirect Costs	26,767	17,109	17,399	17,582	17,582
General State Charges	1,923	376	384	391	391
Capital Projects	1,069	37,250	57,691	51,000	51,000
Homeland Security and Emergency Services, Division of	4,291,032	3,761,688	1,302,242	1,324,533	1,329,538
Assistance and Grants	4,163,113	3,640,216	1,153,929	1,159,822	1,154,822
State Operations	107,425	113,419	116,866	119,136	119,136
Personal Service	51,864	62,860	65,355	66,880	66,880
Non-Personal Service/Indirect Costs	55,561	50,559	51,511	52,256	52,256
General State Charges	9,175	7,879	7,882	7,900	7,900
Capital Projects	11,319	174	23,565	37,675	47,680
Indigent Legal Services, Office of	349,331	404,633	395,943	304,091	339,091
Assistance and Grants	340,306	396,030	387,196	295,196	330,196
State Operations	5,765	5,602	5,697	5,795	5,795
Personal Service	5,033	4,579	4,656	4,736	4,736
Non-Personal Service/Indirect Costs	732	1,023	1,041	1,059	1,059
General State Charges	3,260	3,001	3,050	3,100	3,100
Judicial Conduct, Commission on	8,246	9,330	9,330	9,330	9,330
State Operations	8,246	9,330	9,330	9,330	9,330
Personal Service	6,040	7,130	7,130	7,130	7,130
Non-Personal Service/Indirect Costs	2,206	2,200	2,200	2,200	2,200
Judicial Nomination, Commission on	0	30	30	30	30
State Operations	0	30	30	30	30
Non-Personal Service/Indirect Costs	0	30	30	30	30
Judicial Screening Committees, New York State	2	38	38	38	38
State Operations	2	38	38	38	38
Non-Personal Service/Indirect Costs	2	38	38	38	38
Military and Naval Affairs, Division of	460,377	1,029,344	299,446	269,560	269,906
Assistance and Grants	2,243	1,777	1,801	1,821	1,821
State Operations	345,910	842,978	177,440	180,950	183,880
Personal Service	274,229	612,208	143,680	146,554	149,484
Non-Personal Service/Indirect Costs	71,681	230,770	33,760	34,396	34,396
General State Charges	10,607	7,431	7,431	7,431	7,431
Capital Projects	101,617	177,158	112,774	79,358	76,774
Prosecutorial Conduct, Commission on	420	1,500	3,000	3,000	3,000
State Operations	420	1,500	3,000	3,000	3,000
Personal Service	239	957	1,957	1,957	1,957
Non-Personal Service/Indirect Costs	181	543	1,043	1,043	1,043
State Police, Division of	1,034,866	1,197,967	1,119,933	1,100,954	1,099,961
Assistance and Grants	2	0	0	0	0
State Operations	928,100	1,091,496	980,071	998,892	997,899
Personal Service	803,919	967,996	858,983	876,223	875,230
Non-Personal Service/Indirect Costs	124,181	123,500	121,088	122,669	122,669
General State Charges	26,972	31,023	31,023	31,023	31,023
Capital Projects	79,792	75,448	108,839	71,039	71,039
Statewide Financial System	33,508	35,267	34,036	34,036	34,036
State Operations	33,508	35,267	34,036	34,036	34,036
Personal Service	13,852	13,068	13,336	13,336	13,336
Non-Personal Service/Indirect Costs	19,656	22,199	20,700	20,700	20,700
Victim Services, Office of	150,130	173,268	204,147	232,613	232,613
Assistance and Grants	134,595	152,160	185,058	213,358	213,358
State Operations	10,799	16,309	16,266	16,398	16,398
Personal Service	8,291	7,276	7,233	7,310	7,310
Non-Personal Service/Indirect Costs	2,508	9,033	9,033	9,088	9,088
General State Charges	2,670	2,823	2,823	2,857	2,857
Capital Projects	2,066	1,976	0	0	0
Functional Total	10,427,402	10,965,014	7,438,090	7,397,317	7,437,425
HIGHER EDUCATION					
City University of New York	2,462,621	2,846,448	2,838,553	2,846,979	2,869,939
Assistance and Grants	2,117,180	2,306,857	2,241,040	2,227,374	2,252,201
State Operations	947	2,000	2,000	2,000	2,000

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

	FY 2025 Actuals	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected
Non-Personal Service/Indirect Costs	947	2,000	2,000	2,000	2,000
Capital Projects	344,494	537,591	595,513	617,605	615,738
Higher Education Facilities Capital Matching Grants Program	14,829	35,150	34,150	20,150	14,150
Assistance and Grants	14,829	35,150	34,150	20,150	14,150
Higher Education Services Corporation, New York State	640,438	719,581	746,801	762,599	774,487
Assistance and Grants	612,464	686,022	703,870	719,827	731,690
State Operations	19,385	27,351	42,930	42,771	42,796
Personal Service	9,354	12,036	12,486	12,845	12,870
Non-Personal Service/Indirect Costs	10,031	15,315	30,444	29,926	29,926
General State Charges	8,589	6,208	1	1	1
State University of New York	10,718,799	11,801,646	12,396,503	13,120,588	13,450,077
Assistance and Grants	551,505	617,297	600,479	591,704	591,119
State Operations	8,377,101	9,141,475	9,520,291	9,878,718	10,257,619
Personal Service	4,998,209	5,424,862	5,660,209	5,869,662	6,091,822
Non-Personal Service/Indirect Costs	3,378,892	3,716,613	3,860,082	4,009,056	4,165,797
General State Charges	544,072	682,366	723,028	758,956	796,674
Capital Projects	1,246,121	1,360,508	1,552,705	1,891,210	1,804,665
Functional Total	13,836,687	15,402,825	16,016,007	16,750,316	17,108,653
EDUCATION					
Arts, Council on the	89,625	100,074	50,091	50,003	50,008
Assistance and Grants	84,934	92,433	42,133	42,133	42,133
State Operations	4,691	7,641	7,958	7,870	7,875
Personal Service	3,137	3,824	3,885	3,886	3,886
Non-Personal Service/Indirect Costs	1,554	3,817	4,073	3,984	3,989
Education, Department of	48,988,456	46,553,904	47,888,212	49,166,284	50,577,194
School Aid	42,921,502	40,430,955	41,659,514	42,946,891	44,280,829
Assistance and Grants	42,916,146	40,430,955	41,659,514	42,946,891	44,280,829
State Operations	4,572	0	0	0	0
Personal Service	986	0	0	0	0
Non-Personal Service/Indirect Costs	3,586	0	0	0	0
General State Charges	784	0	0	0	0
School Aid – Other	136,579	140,300	140,300	140,300	140,300
Assistance and Grants	136,579	140,300	140,300	140,300	140,300
STAR Property Tax Relief	1,448,470	1,371,911	1,294,991	1,221,842	1,155,205
Assistance and Grants	1,448,470	1,371,911	1,294,991	1,221,842	1,155,205
Special Education Categorical Programs	2,604,203	2,400,497	2,495,861	2,596,431	2,697,641
Assistance and Grants	2,604,203	2,400,497	2,495,861	2,596,431	2,697,641
All Other	1,877,702	2,210,241	2,297,546	2,260,820	2,303,219
Assistance and Grants	1,391,408	1,663,934	1,731,611	1,739,501	1,788,678
State Operations	364,784	353,344	353,277	355,898	355,898
Personal Service	212,301	204,409	207,399	208,910	208,910
Non-Personal Service/Indirect Costs	152,483	148,935	145,878	146,988	146,988
General State Charges	106,647	104,300	105,000	105,000	105,000
Capital Projects	14,863	88,663	107,658	60,421	53,643
Functional Total	49,078,081	46,653,978	47,938,303	49,216,287	50,627,202
GENERAL GOVERNMENT					
Budget, Division of the	52,299	41,288	37,168	37,168	37,168
State Operations	50,250	39,698	36,278	36,278	36,278
Personal Service	31,386	33,353	33,353	33,353	33,353
Non-Personal Service/Indirect Costs	18,864	6,345	2,925	2,925	2,925
General State Charges	2,049	1,590	890	890	890
Civil Service, Department of	36,611	48,613	62,539	61,519	60,081
Assistance and Grants	7	300	300	300	300
State Operations	36,604	48,313	62,239	60,953	59,515
Personal Service	28,243	29,923	37,702	37,552	36,614
Non-Personal Service/Indirect Costs	8,361	18,390	24,537	23,401	22,901
General State Charges	0	0	0	266	266
Deferred Compensation Board	792	909	926	926	926
State Operations	501	612	624	624	624
Personal Service	483	523	500	500	500
Non-Personal Service/Indirect Costs	18	89	124	124	124
General State Charges	291	297	302	302	302
Elections, State Board of	77,248	65,341	164,706	62,667	95,773
Assistance and Grants	43,215	14,700	107,700	17,700	57,700

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

	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
	Actuals	Projected	Projected	Projected	Projected
State Operations	24,727	38,841	39,837	37,845	37,595
Personal Service	14,313	19,534	19,736	20,010	20,010
Non-Personal Service/Indirect Costs	10,414	19,307	20,101	17,835	17,585
General State Charges	619	453	469	478	478
Capital Projects	8,687	11,347	16,700	6,644	0
Employee Relations, Office of	7,899	8,894	12,082	12,082	12,082
State Operations	7,899	8,894	12,082	12,082	12,082
Personal Service	7,550	8,666	11,849	11,849	11,849
Non-Personal Service/Indirect Costs	349	228	233	233	233
Ethics and Lobbying, Independent Commission on	6,876	8,355	8,575	8,575	8,575
State Operations	6,876	8,355	8,575	8,575	8,575
Personal Service	5,746	6,781	7,206	7,206	7,206
Non-Personal Service/Indirect Costs	1,130	1,574	1,369	1,369	1,369
Gaming Commission, New York State	170,959	241,406	220,459	222,211	216,411
Assistance and Grants	109,145	156,900	134,200	134,200	128,400
State Operations	45,702	62,082	63,608	64,628	64,628
Personal Service	32,309	36,643	38,161	39,161	39,161
Non-Personal Service/Indirect Costs	13,393	25,439	25,447	25,467	25,467
General State Charges	16,112	22,424	22,651	23,383	23,383
General Services, Office of	430,147	509,267	434,900	422,872	422,712
Assistance and Grants	22,018	250	250	250	250
State Operations	162,297	174,588	167,426	164,117	161,726
Personal Service	50,841	51,454	51,906	51,906	51,906
Non-Personal Service/Indirect Costs	111,456	123,134	115,520	112,211	109,820
General State Charges	3,870	2,858	2,915	2,915	2,915
Capital Projects	241,962	331,571	264,309	255,590	257,821
Information Technology Services, Office of	850,827	992,596	942,539	944,294	945,686
State Operations	745,184	764,023	803,413	804,947	806,339
Personal Service	367,684	397,529	406,400	407,514	408,553
Non-Personal Service/Indirect Costs	377,500	366,494	397,013	397,433	397,786
General State Charges	337	0	0	0	0
Capital Projects	105,306	228,573	139,126	139,347	139,347
Inspector General, Office of the	9,708	10,791	11,752	11,752	11,752
State Operations	9,708	10,791	11,752	11,752	11,752
Personal Service	7,614	8,899	9,523	9,523	9,523
Non-Personal Service/Indirect Costs	2,094	1,892	2,229	2,229	2,229
Labor Management Committees	33,644	39,127	40,972	40,972	40,972
State Operations	28,591	34,715	35,452	35,452	35,452
Personal Service	7,245	6,939	6,058	6,058	6,058
Non-Personal Service/Indirect Costs	21,346	27,776	29,394	29,394	29,394
General State Charges	5,053	4,412	5,520	5,520	5,520
Prevention of Domestic Violence, Office for	11,192	12,956	12,899	12,943	12,950
Assistance and Grants	7,825	9,262	9,212	9,212	9,212
State Operations	3,367	3,694	3,687	3,731	3,738
Personal Service	2,913	2,933	2,933	2,973	2,973
Non-Personal Service/Indirect Costs	454	761	754	758	765
Public Employment Relations Board	4,444	7,641	5,967	5,967	5,967
State Operations	4,433	5,174	5,967	5,967	5,967
Personal Service	4,151	4,760	5,527	5,527	5,527
Non-Personal Service/Indirect Costs	282	414	440	440	440
Capital Projects	11	2,467	0	0	0
State, Department of	263,939	375,394	459,341	442,758	382,758
Assistance and Grants	173,517	259,812	217,356	171,685	171,685
State Operations	69,149	97,509	101,778	101,778	101,778
Personal Service	48,784	61,074	62,074	62,074	62,074
Non-Personal Service/Indirect Costs	20,365	36,435	39,704	39,704	39,704
General State Charges	16,125	28,207	28,207	28,207	28,207
Capital Projects	5,148	(10,134)	112,000	141,088	81,088
Tax Appeals, Division of	3,225	4,232	3,882	3,882	3,882
State Operations	3,225	4,232	3,882	3,882	3,882
Personal Service	2,962	3,792	3,442	3,442	3,442
Non-Personal Service/Indirect Costs	263	440	440	440	440
Taxation and Finance, Department of	350,790	384,536	382,387	382,387	382,387
Assistance and Grants	4,017	6,776	6,776	6,776	6,776
State Operations	336,832	355,683	353,534	353,534	353,534
Personal Service	279,632	275,774	277,356	277,356	277,356
Non-Personal Service/Indirect Costs	57,200	79,909	76,178	76,178	76,178
General State Charges	9,941	22,077	22,077	22,077	22,077

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

	FY 2025 Actuals	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected
Veterans' Services, Department of	24,735	26,722	20,306	20,241	20,191
Assistance and Grants	13,200	13,455	8,923	8,858	8,808
State Operations	9,030	10,626	10,784	10,784	10,784
Personal Service	7,880	8,971	9,097	9,097	9,097
Non-Personal Service/Indirect Costs	1,150	1,655	1,687	1,687	1,687
General State Charges	457	596	599	599	599
Capital Projects	2,048	2,045	0	0	0
Welfare Inspector General, Office of	600	747	836	836	836
State Operations	600	747	836	836	836
Personal Service	594	713	727	727	727
Non-Personal Service/Indirect Costs	6	34	109	109	109
Workers' Compensation Board	213,439	228,569	233,651	232,825	222,207
State Operations	150,373	153,479	156,274	155,745	155,745
Personal Service	96,093	96,171	98,009	98,009	98,009
Non-Personal Service/Indirect Costs	54,280	57,308	58,265	57,736	57,736
General State Charges	62,810	64,090	66,377	66,419	66,462
Capital Projects	256	11,000	11,000	10,661	0
Functional Total	2,549,374	3,007,384	3,055,887	2,926,877	2,883,316
ELECTED OFFICIALS					
Audit and Control, Department of	203,223	216,772	226,172	221,648	219,220
State Operations	193,568	207,336	210,717	214,328	214,328
Personal Service	148,215	167,374	169,915	172,758	172,758
Non-Personal Service/Indirect Costs	45,353	39,962	40,802	41,570	41,570
General State Charges	1,825	2,667	2,759	2,811	2,811
Capital Projects	7,830	6,769	12,696	4,509	2,081
Executive Chamber	22,718	24,203	25,703	25,703	25,703
State Operations	22,718	24,203	25,703	25,703	25,703
Personal Service	18,140	19,431	20,931	20,931	20,931
Non-Personal Service/Indirect Costs	4,578	4,772	4,772	4,772	4,772
Judiciary	3,640,080	4,072,585	4,053,308	4,037,885	4,028,885
Assistance and Grants	230,866	327,600	327,600	327,600	327,600
State Operations	2,399,186	2,657,200	2,657,200	2,657,200	2,657,200
Personal Service	1,951,399	2,171,800	2,171,800	2,171,800	2,171,800
Non-Personal Service/Indirect Costs	447,787	485,400	485,400	485,400	485,400
General State Charges	971,597	1,044,085	1,044,085	1,044,085	1,044,085
Capital Projects	38,431	43,700	24,423	9,000	0
Law, Department of	355,757	440,476	385,468	384,193	382,951
Assistance and Grants	36,096	59,586	5,000	0	0
State Operations	278,923	326,428	329,387	334,469	334,469
Personal Service	209,263	238,258	240,817	244,514	244,514
Non-Personal Service/Indirect Costs	69,660	88,170	88,570	89,955	89,955
General State Charges	40,047	46,517	47,018	47,792	47,792
Capital Projects	691	7,945	4,063	1,932	690
Legislature	265,004	303,546	303,546	303,546	303,546
State Operations	265,004	303,546	303,546	303,546	303,546
Personal Service	201,582	232,372	232,372	232,372	232,372
Non-Personal Service/Indirect Costs	63,422	71,174	71,174	71,174	71,174
General State Charges	0	0	0	0	0
Lieutenant Governor, Office of the	745	46	312	1,246	1,246
State Operations	745	46	312	1,246	1,246
Personal Service	689	0	185	1,119	1,119
Non-Personal Service/Indirect Costs	56	46	127	127	127
Functional Total	4,487,527	5,057,628	4,994,509	4,974,221	4,961,551

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

	FY 2025 Actuals	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected
LOCAL GOVERNMENT ASSISTANCE					
<i>Aid and Incentives for Municipalities</i>	775,872	777,542	733,941	738,941	739,041
Assistance and Grants	775,872	777,542	733,941	738,941	739,041
<i>County-Wide Shared Services Initiative</i>	3,812	5,000	5,000	0	0
Assistance and Grants	3,812	5,000	5,000	0	0
<i>Miscellaneous Financial Assistance</i>	21,339	54,249	23,750	23,750	23,750
Assistance and Grants	21,339	54,249	23,750	23,750	23,750
<i>Municipalities with VLT Facilities</i>	30,120	30,119	30,119	30,119	30,119
Assistance and Grants	30,120	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	831,360	867,128	793,028	793,028	793,128
ALL OTHER CATEGORIES					
<i>Arts and Cultural Facilities Improvement</i>	10,165	21,835	25,000	30,000	55,000
Assistance and Grants	9,782	21,835	25,000	30,000	55,000
Capital Projects	383	0	0	0	0
<i>Community Resiliency, Economic Sustainability and Technology</i>	33,447	70,000	55,000	183,000	183,000
Assistance and Grants	33,324	0	0	0	0
Capital Projects	123	70,000	55,000	183,000	183,000
<i>General State Charges</i>	8,367,433	9,189,584	9,799,776	10,825,133	11,869,712
General State Charges	8,367,433	9,189,584	9,799,776	10,825,133	11,869,712
<i>Local Community Assistance Program</i>	7,567	10,000	15,000	15,000	15,000
Assistance and Grants	7,067	0	0	0	0
Capital Projects	500	10,000	15,000	15,000	15,000
<i>Long-Term Debt Service</i>	3,815,548	2,328,840	3,780,416	5,544,974	6,144,091
State Operations	39,853	41,015	38,515	38,515	38,515
Non-Personal Service/Indirect Costs	39,853	41,015	38,515	38,515	38,515
Debt Service	3,775,695	2,287,825	3,741,901	5,506,459	6,105,576
<i>Miscellaneous</i>	(723,087)	(1,781,669)	(591,982)	92,189	(703,709)
Assistance and Grants	(820,773)	(579,463)	(321,101)	(81,101)	(231,101)
State Operations	12,343	114,449	1,002,364	1,452,373	852,382
Personal Service	2,110	64,870	952,968	1,352,977	852,986
Non-Personal Service/Indirect Costs	10,233	49,579	49,396	99,396	(604)
General State Charges	1,327	1,525	1,596	1,599	1,602
Capital Projects	84,016	(1,318,180)	(1,274,841)	(1,280,682)	(1,326,592)
<i>Special Infrastructure Account</i>	81,318	96,650	154,435	442,204	492,204
Assistance and Grants	78,843	267,973	528,012	247,852	247,852
Capital Projects	2,475	(171,323)	(373,577)	194,352	244,352
Functional Total	11,592,391	9,935,240	13,237,645	17,132,500	18,055,298
TOTAL ALL GOVERNMENTAL FUNDS SPENDING	241,471,311	258,385,049	255,897,131	259,817,751	265,599,887

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

	FY 2025 Actuals	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT					
Agriculture and Markets, Department of	154,912	187,721	176,973	196,608	180,866
Alcoholic Beverage Control, Division of	70,474	81,655	122,030	150,855	150,877
Economic Development Capital	5,572	8,000	8,000	8,000	8,000
Economic Development, Department of	77,614	96,015	81,849	81,849	81,849
Empire State Development Corporation	1,476,581	1,927,189	1,914,676	2,135,485	2,059,936
Energy Research and Development Authority, New York State	143,820	41,816	35,400	39,100	43,200
Financial Services, Department of	444,627	461,365	467,379	444,879	444,879
Lake Ontario Resiliency/Economic Development	4,926	10,250	370	0	0
Nonprofit Infrastructure Capital Investment Program	11,934	25,000	15,000	15,000	8,711
Olympic Regional Development Authority	80,196	184,154	65,354	33,054	38,854
Power Authority, New York	12,422	29,675	32,200	32,200	12,200
Public Service Department	156,713	130,330	140,445	154,182	158,684
Regional Economic Development Program	1,918	1,295	1,295	1,295	295
Strategic Investment Program	1,597	2,000	2,000	2,000	2,000
Functional Total	2,643,306	3,186,465	3,062,971	3,294,507	3,190,351
PARKS AND THE ENVIRONMENT					
Adirondack Park Agency	5,936	8,341	20,517	15,526	10,580
Environmental Conservation, Department of	1,977,884	2,320,189	2,323,865	2,398,315	2,414,405
Hudson River Park Trust	3,782	5,633	0	2,000	3,000
Parks, Recreation and Historic Preservation, Office of	533,093	667,680	662,798	680,124	629,955
Public Facilities Sustainability Program	0	10,000	15,000	20,000	25,000
Sustainable Future Program	0	100,000	200,000	200,000	200,000
Functional Total	2,520,695	3,111,843	3,222,180	3,315,965	3,282,940
TRANSPORTATION					
Metropolitan Transportation Authority	700,000	1,310,000	1,555,266	884,867	514,235
Motor Vehicles, Department of	479,822	518,364	528,289	472,564	506,274
Transportation, Department of	11,848,741	12,580,743	13,453,066	13,657,850	13,889,778
Waterfront Commission	4,100	4,472	4,876	5,018	5,111
Functional Total	13,032,663	14,413,579	15,541,497	15,020,299	14,915,398
HEALTH					
Aging, Office for the	331,334	345,818	307,389	318,558	324,738
Health, Department of	104,972,008	117,084,348	111,870,143	110,010,057	112,954,321
<i>Medical Assistance</i>	82,180,785	91,579,350	97,539,516	99,466,531	102,447,370
<i>Essential Plan</i>	12,889,102	14,620,076	3,864,310	547,000	547,000
<i>Medicaid Administration</i>	2,390,696	2,959,813	2,808,109	2,223,084	2,181,260
<i>Public Health</i>	7,511,425	7,925,109	7,658,208	7,773,442	7,778,691
Medicaid Inspector General, Office of the	49,993	51,649	51,649	51,649	51,649
Functional Total	105,353,335	117,481,815	112,229,181	110,380,264	113,330,708
SOCIAL WELFARE					
Children and Family Services, Office of	4,738,511	4,974,254	4,813,853	4,782,429	4,819,027
<i>OCFS</i>	4,665,977	4,856,324	4,693,923	4,661,499	4,696,097
<i>OCFS - Other</i>	72,534	117,930	119,930	120,930	122,930
Housing and Community Renewal, Division of	1,764,833	1,853,275	2,206,747	2,296,648	1,974,675
Human Rights, Division of	21,855	31,288	35,913	35,913	35,913
Labor, Department of	776,545	673,183	666,280	659,780	659,780
National and Community Service	21,734	18,864	18,819	18,842	18,842
Temporary and Disability Assistance, Office of	6,928,977	7,617,025	6,619,523	6,323,698	6,422,219
<i>Welfare Assistance</i>	3,826,597	4,209,868	4,261,013	4,024,802	4,042,291
<i>All Other</i>	3,102,380	3,407,157	2,358,510	2,298,896	2,379,928
Functional Total	14,252,455	15,167,889	14,361,135	14,117,310	13,930,456
MENTAL HYGIENE					
Addiction Services and Supports, Office of	819,821	1,084,427	1,018,606	1,043,221	1,047,762
<i>OASAS</i>	720,510	957,709	904,987	929,273	930,138
<i>OASAS - Other</i>	99,311	126,718	113,619	113,948	117,624
Developmental Disabilities, State Council on	5,075	5,700	5,700	5,700	5,700
Justice Center	56,523	56,620	57,297	57,883	58,451
Mental Health, Office of	4,685,275	5,420,370	6,111,449	6,189,472	6,465,256
<i>OMH</i>	2,875,315	3,222,694	3,754,738	3,824,921	4,061,516
<i>OMH - Other</i>	1,809,960	2,197,676	2,356,711	2,364,551	2,403,740
People with Developmental Disabilities, Office for	5,299,341	6,567,144	6,813,646	7,202,584	7,506,292
<i>OPWDD</i>	620,472	711,003	709,649	707,709	723,318
<i>OPWDD - Other</i>	4,678,869	5,856,141	6,103,997	6,494,875	6,782,974
Functional Total	10,866,035	13,134,261	14,006,698	14,498,860	15,083,461
PUBLIC PROTECTION/CRIMINAL JUSTICE					
Correction, Commission of	4,371	6,659	6,751	6,695	6,695
Corrections and Community Supervision, Department of	3,401,590	3,663,611	3,440,317	3,494,515	3,495,265
<i>DOCCS</i>	3,388,717	3,658,211	3,434,917	3,489,115	3,489,865

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

	FY 2025 Actuals	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected
<i>DOCCS - Other</i>	12,873	5,400	5,400	5,400	5,400
Criminal Justice Services, Division of	693,529	681,679	622,877	617,922	617,922
Homeland Security and Emergency Services, Division of	4,291,032	3,761,688	1,302,242	1,324,533	1,329,538
Indigent Legal Services, Office of	349,331	404,633	395,943	304,091	339,091
Judicial Conduct, Commission on	8,246	9,330	9,330	9,330	9,330
Judicial Nomination, Commission on	0	30	30	30	30
Judicial Screening Committees, New York State	2	38	38	38	38
Military and Naval Affairs, Division of	460,377	1,029,344	299,446	269,560	269,906
Prosecutorial Conduct, Commission on	420	1,500	3,000	3,000	3,000
State Police, Division of	1,034,866	1,197,967	1,119,933	1,100,954	1,099,961
Statewide Financial System	33,508	35,267	34,036	34,036	34,036
Victim Services, Office of	150,130	173,268	204,147	232,613	232,613
Functional Total	10,427,402	10,965,014	7,438,090	7,397,317	7,437,425
HIGHER EDUCATION					
City University of New York	2,462,621	2,846,448	2,838,553	2,846,979	2,869,939
Higher Education Facilities Capital Matching Grants Program	14,829	35,150	34,150	20,150	14,150
Higher Education Services Corporation, New York State	640,438	719,581	746,801	762,599	774,487
State University of New York	10,718,799	11,801,646	12,396,503	13,120,588	13,450,077
Functional Total	13,836,687	15,402,825	16,016,007	16,750,316	17,108,653
EDUCATION					
Arts, Council on the	89,625	100,074	50,091	50,003	50,008
Education, Department of	48,988,456	46,553,904	47,888,212	49,166,284	50,577,194
<i>School Aid</i>	42,921,502	40,430,955	41,659,514	42,946,891	44,280,829
<i>School Aid – Other</i>	136,579	140,300	140,300	140,300	140,300
<i>STAR Property Tax Relief</i>	1,448,470	1,371,911	1,294,991	1,221,842	1,155,205
<i>Special Education Categorical Programs</i>	2,604,203	2,400,497	2,495,861	2,596,431	2,697,641
<i>All Other</i>	1,877,702	2,210,241	2,297,546	2,260,820	2,303,219
Functional Total	49,078,081	46,653,978	47,938,303	49,216,287	50,627,202
GENERAL GOVERNMENT					
Budget, Division of the	52,299	41,288	37,168	37,168	37,168
Civil Service, Department of	36,611	48,613	62,539	61,519	60,081
Deferred Compensation Board	792	909	926	926	926
Elections, State Board of	77,248	65,341	164,706	62,667	95,773
Employee Relations, Office of	7,899	8,894	12,082	12,082	12,082
Ethics and Lobbying, Independent Commission on	6,876	8,355	8,575	8,575	8,575
Gaming Commission, New York State	170,959	241,406	220,459	222,211	216,411
General Services, Office of	430,147	509,267	434,900	422,872	422,712
Information Technology Services, Office of	850,827	992,596	942,539	944,294	945,686
Inspector General, Office of the	9,708	10,791	11,752	11,752	11,752
Labor Management Committees	33,644	39,127	40,972	40,972	40,972
Prevention of Domestic Violence, Office for	11,192	12,956	12,899	12,943	12,950
Public Employment Relations Board	4,444	7,641	5,967	5,967	5,967
State, Department of	263,939	375,394	459,341	442,758	382,758
Tax Appeals, Division of	3,225	4,232	3,882	3,882	3,882
Taxation and Finance, Department of	350,790	384,536	382,387	382,387	382,387
Veterans' Services, Department of	24,735	26,722	20,306	20,241	20,191
Welfare Inspector General, Office of	600	747	836	836	836
Workers' Compensation Board	213,439	228,569	233,651	232,825	222,207
Functional Total	2,549,374	3,007,384	3,055,887	2,926,877	2,883,316
ELECTED OFFICIALS					
Audit and Control, Department of	203,223	216,772	226,172	221,648	219,220
Executive Chamber	22,718	24,203	25,703	25,703	25,703
Judiciary	3,640,081	4,072,585	4,053,308	4,037,885	4,028,885
Law, Department of	355,757	440,476	385,468	384,193	382,951
Legislature	265,004	303,546	303,546	303,546	303,546
Lieutenant Governor, Office of the	745	46	312	1,246	1,246
Functional Total	4,487,528	5,057,628	4,994,509	4,974,221	4,961,551
LOCAL GOVERNMENT ASSISTANCE					
Aid and Incentives for Municipalities	775,872	777,542	733,941	738,941	739,041
County-Wide Shared Services Initiative	3,812	5,000	5,000	0	0
Miscellaneous Financial Assistance	21,339	54,249	23,750	23,750	23,750
Municipalities with VLT Facilities	30,120	30,119	30,119	30,119	30,119
Small Government Assistance	217	218	218	218	218
Functional Total	831,360	867,128	793,028	793,028	793,128
ALL OTHER CATEGORIES					
Arts and Cultural Facilities Improvement	10,165	21,835	25,000	30,000	55,000
Community Resiliency, Economic Sustainability and Technology	33,447	70,000	55,000	183,000	183,000
General State Charges	8,367,433	9,189,584	9,799,776	10,825,133	11,869,712
Local Community Assistance Program	7,567	10,000	15,000	15,000	15,000
Long-Term Debt Service	3,815,548	2,328,840	3,780,416	5,544,974	6,144,091

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

	FY 2025 Actuals	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected
Miscellaneous	(723,087)	(1,781,669)	(591,982)	92,189	(703,709)
Special Infrastructure Account	81,318	96,650	154,435	442,204	492,204
Functional Total	<u>11,592,391</u>	<u>9,935,240</u>	<u>13,237,645</u>	<u>17,132,500</u>	<u>18,055,298</u>
 TOTAL ALL GOVERNMENTAL FUNDS SPENDING	 <u><u>241,471,312</u></u>	 <u><u>258,385,049</u></u>	 <u><u>255,897,131</u></u>	 <u><u>259,817,751</u></u>	 <u><u>265,599,887</u></u>

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

	FY 2025 Actuals	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT					
Agriculture and Markets, Department of	54,003	52,768	45,000	43,500	43,500
Alcoholic Beverage Control, Division of	200	5,200	45,024	72,524	72,524
Economic Development Capital	5,572	8,000	8,000	8,000	8,000
Economic Development, Department of	55,375	70,165	59,499	59,499	59,499
Empire State Development Corporation	1,465,517	1,020,684	1,183,378	1,223,594	1,213,594
Energy Research and Development Authority, New York State	127,956	0	0	0	0
Financial Services, Department of	74,507	102,222	99,272	99,272	99,272
Lake Ontario Resiliency/Economic Development	4,926	0	0	0	0
Nonprofit Infrastructure Capital Investment Program	11,934	25,000	15,000	15,000	8,711
Olympic Regional Development Authority	0	0	0	0	3,300
Power Authority, New York	2,396	0	0	0	0
Public Service Department	51,728	8,633	12,633	22,133	22,133
Regional Economic Development Program	1,918	0	0	0	0
Strategic Investment Program	1,597	0	0	0	0
Functional Total	1,857,629	1,292,672	1,467,806	1,543,522	1,530,533
PARKS AND THE ENVIRONMENT					
Environmental Conservation, Department of	858,125	742,218	764,133	764,133	764,133
Parks, Recreation and Historic Preservation, Office of	10,491	16,670	11,220	11,220	11,220
Functional Total	868,616	758,888	775,353	775,353	775,353
TRANSPORTATION					
Metropolitan Transportation Authority	700,000	1,310,000	1,555,266	884,867	514,235
Motor Vehicles, Department of	23,843	18,000	18,000	18,000	18,000
Transportation, Department of	6,651,703	7,238,924	7,189,206	7,019,942	6,997,801
Functional Total	7,375,546	8,566,924	8,762,472	7,922,809	7,530,036
HEALTH					
Aging, Office for the	321,517	331,066	292,637	303,806	309,986
Health, Department of	102,546,970	114,391,118	109,003,163	107,304,818	110,284,095
<i>Medical Assistance</i>	82,180,785	91,579,350	97,539,516	99,466,531	102,447,370
<i>Essential Plan</i>	12,361,140	14,057,089	3,213,000	18,000	18,000
<i>Medicaid Administration</i>	1,621,943	1,911,562	1,665,065	1,115,065	1,115,065
<i>Public Health</i>	6,383,102	6,843,117	6,585,582	6,705,222	6,703,660
Functional Total	102,868,487	114,722,184	109,295,800	107,608,624	110,594,081
SOCIAL WELFARE					
Children and Family Services, Office of	4,347,492	4,477,311	4,314,609	4,277,204	4,324,802
<i>OCFS</i>	4,274,958	4,359,381	4,194,679	4,156,274	4,201,872
<i>OCFS - Other</i>	72,534	117,930	119,930	120,930	122,930
Housing and Community Renewal, Division of	1,666,768	1,735,275	2,084,731	2,173,734	1,854,761
Human Rights, Division of	285	500	500	500	500
Labor, Department of	203,436	195,107	173,042	175,542	175,542
National and Community Service	0	511	533	556	556
Temporary and Disability Assistance, Office of	6,506,892	7,259,853	6,246,134	5,932,309	6,030,830
<i>Welfare Assistance</i>	3,826,597	4,209,868	4,261,013	4,024,802	4,042,291
<i>All Other</i>	2,680,295	3,049,985	1,985,121	1,907,507	1,988,539
Functional Total	12,724,873	13,668,557	12,819,549	12,559,845	12,386,991
MENTAL HYGIENE					
Addiction Services and Supports, Office of	667,886	925,345	850,686	873,741	876,137
<i>OASAS</i>	633,203	872,428	816,361	837,829	838,614
<i>OASAS - Other</i>	34,683	52,917	34,325	35,912	37,523
Justice Center	696	753	857	857	857
Mental Health, Office of	2,327,333	2,772,819	3,358,453	3,425,421	3,674,815
<i>OMH</i>	1,925,386	2,139,288	2,648,879	2,730,569	2,964,603
<i>OMH - Other</i>	401,947	633,531	709,574	694,852	710,212
People with Developmental Disabilities, Office for	3,462,912	4,538,317	4,747,531	5,134,450	5,417,967
<i>OPWDD</i>	471,987	507,580	494,607	512,573	531,230
<i>OPWDD - Other</i>	2,990,925	4,030,737	4,252,924	4,621,877	4,886,737
Functional Total	6,458,827	8,237,234	8,957,527	9,434,469	9,969,776
PUBLIC PROTECTION/CRIMINAL JUSTICE					
Corrections and Community Supervision, Department of	19,704	95,635	23,906	23,906	24,656
<i>DOCCS</i>	6,831	90,235	18,506	18,506	19,256
<i>DOCCS - Other</i>	12,873	5,400	5,400	5,400	5,400

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

	FY 2025 Actuals	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected
Criminal Justice Services, Division of	622,162	578,692	498,454	498,454	498,454
Homeland Security and Emergency Services, Division of	4,163,113	3,640,216	1,153,929	1,159,822	1,154,822
Indigent Legal Services, Office of	340,306	396,030	387,196	295,196	330,196
Military and Naval Affairs, Division of	2,243	1,777	1,801	1,821	1,821
State Police, Division of	2	0	0	0	0
Victim Services, Office of	134,595	152,160	185,058	213,358	213,358
Functional Total	5,282,125	4,864,510	2,250,344	2,192,557	2,223,307
HIGHER EDUCATION					
City University of New York	2,117,180	2,306,857	2,241,040	2,227,374	2,252,201
Higher Education Facilities Capital Matching Grants Program	14,829	35,150	34,150	20,150	14,150
Higher Education Services Corporation, New York State	612,464	686,022	703,870	719,827	731,690
State University of New York	551,505	617,297	600,479	591,704	591,119
Functional Total	3,295,978	3,645,326	3,579,539	3,559,055	3,589,160
EDUCATION					
Arts, Council on the	84,934	92,433	42,133	42,133	42,133
Education, Department of	48,496,806	46,007,597	47,322,277	48,644,965	50,062,653
<i>School Aid</i>	42,916,146	40,430,955	41,659,514	42,946,891	44,280,829
<i>School Aid – Other</i>	136,579	140,300	140,300	140,300	140,300
<i>STAR Property Tax Relief</i>	1,448,470	1,371,911	1,294,991	1,221,842	1,155,205
<i>Special Education Categorical Programs</i>	2,604,203	2,400,497	2,495,861	2,596,431	2,697,641
<i>All Other</i>	1,391,408	1,663,934	1,731,611	1,739,501	1,788,678
Functional Total	48,581,740	46,100,030	47,364,410	48,687,098	50,104,786
GENERAL GOVERNMENT					
Civil Service, Department of	7	300	300	300	300
Elections, State Board of	43,215	14,700	107,700	17,700	57,700
Gaming Commission, New York State	109,145	156,900	134,200	134,200	128,400
General Services, Office of	22,018	250	250	250	250
Prevention of Domestic Violence, Office for	7,825	9,262	9,212	9,212	9,212
State, Department of	173,517	259,812	217,356	171,685	171,685
Taxation and Finance, Department of	4,017	6,776	6,776	6,776	6,776
Veterans' Services, Department of	13,200	13,455	8,923	8,858	8,808
Functional Total	372,944	461,455	484,717	348,981	383,131
ELECTED OFFICIALS					
Judiciary	230,866	327,600	327,600	327,600	327,600
Law, Department of	36,096	59,586	5,000	0	0
Functional Total	266,962	387,186	332,600	327,600	327,600
LOCAL GOVERNMENT ASSISTANCE					
Aid and Incentives for Municipalities	775,872	777,542	733,941	738,941	739,041
County-Wide Shared Services Initiative	3,812	5,000	5,000	0	0
Miscellaneous Financial Assistance	21,339	54,249	23,750	23,750	23,750
Municipalities with VLT Facilities	30,120	30,119	30,119	30,119	30,119
Small Government Assistance	217	218	218	218	218
Functional Total	831,360	867,128	793,028	793,028	793,128
ALL OTHER CATEGORIES					
Arts and Cultural Facilities Improvement	9,782	21,835	25,000	30,000	55,000
Community Resiliency, Economic Sustainability and Technology	33,324	0	0	0	0
Local Community Assistance Program	7,067	0	0	0	0
Miscellaneous	(820,773)	(579,463)	(321,101)	(81,101)	(231,101)
Special Infrastructure Account	78,843	267,973	528,012	247,852	247,852
Functional Total	(691,757)	(289,655)	231,911	196,751	71,751
TOTAL ASSISTANCE AND GRANTS SPENDING	190,093,330	203,282,439	197,115,056	195,949,692	200,279,633

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

	FY 2025 Actuals	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT					
Agriculture and Markets, Department of	76,909	66,132	68,152	68,287	68,545
Alcoholic Beverage Control, Division of	58,252	61,751	62,129	63,238	63,260
Economic Development, Department of	22,239	18,822	18,822	18,822	18,822
Empire State Development Corporation	0	0	0	0	0
Financial Services, Department of	246,300	219,840	225,493	225,493	225,493
Olympic Regional Development Authority	11,404	9,354	9,054	9,054	9,054
Public Service Department	67,401	79,369	82,597	84,269	85,815
Functional Total	482,505	455,268	466,247	469,163	470,989
PARKS AND THE ENVIRONMENT					
Adirondack Park Agency	5,936	6,341	6,517	6,526	6,580
Environmental Conservation, Department of	343,114	344,897	344,357	347,867	350,957
Parks, Recreation and Historic Preservation, Office of	259,172	264,029	273,097	273,423	273,754
Functional Total	608,222	615,267	623,971	627,816	631,291
TRANSPORTATION					
Motor Vehicles, Department of	67,062	72,032	72,032	72,493	72,493
Transportation, Department of	428,282	398,498	409,928	421,870	434,494
Waterfront Commission	4,045	4,472	4,876	5,018	5,111
Functional Total	499,389	475,002	486,836	499,381	512,098
HEALTH					
Aging, Office for the	9,657	14,752	14,752	14,752	14,752
Health, Department of	2,256,137	2,485,866	2,664,094	2,507,127	2,471,732
<i>Essential Plan</i>	527,962	562,987	651,310	529,000	529,000
<i>Medicaid Administration</i>	761,899	1,029,092	1,123,885	1,088,860	1,047,036
<i>Public Health</i>	966,276	893,787	888,899	889,267	895,696
Medicaid Inspector General, Office of the	39,190	40,787	40,787	40,787	40,787
Functional Total	2,304,984	2,541,405	2,719,633	2,562,666	2,527,271
SOCIAL WELFARE					
Children and Family Services, Office of	343,564	381,929	385,636	399,337	399,337
<i>OCFS</i>	343,564	381,929	385,636	399,337	399,337
Housing and Community Renewal, Division of	70,105	82,213	86,562	87,460	84,460
Human Rights, Division of	21,570	30,788	35,413	35,413	35,413
Labor, Department of	419,097	331,397	346,452	337,452	337,452
National and Community Service	21,734	18,105	18,034	18,034	18,034
Temporary and Disability Assistance, Office of	350,181	304,784	322,001	340,001	340,001
<i>All Other</i>	350,181	304,784	322,001	340,001	340,001
Functional Total	1,226,251	1,149,216	1,194,098	1,217,697	1,214,697
MENTAL HYGIENE					
Addiction Services and Supports, Office of	137,525	146,178	154,923	156,426	158,502
<i>OASAS</i>	72,897	72,377	75,629	78,390	78,401
<i>OASAS - Other</i>	64,628	73,801	79,294	78,036	80,101
Developmental Disabilities, State Council on	4,614	4,915	4,915	4,915	4,915
Justice Center	55,827	55,714	56,283	56,857	57,425
Mental Health, Office of	1,999,290	2,181,361	2,295,129	2,320,302	2,353,438
<i>OMH</i>	591,277	617,216	647,992	650,603	659,910
<i>OMH - Other</i>	1,408,013	1,564,145	1,647,137	1,669,699	1,693,528
People with Developmental Disabilities, Office for	1,708,904	1,844,606	1,867,275	1,889,200	1,912,439
<i>OPWDD</i>	20,960	19,202	16,202	16,202	16,202
<i>OPWDD - Other</i>	1,687,944	1,825,404	1,851,073	1,872,998	1,896,237
Functional Total	3,906,160	4,232,774	4,378,525	4,427,700	4,486,719
PUBLIC PROTECTION/CRIMINAL JUSTICE					
Correction, Commission of	4,371	6,659	6,751	6,695	6,695
Corrections and Community Supervision, Department of	2,962,604	3,150,058	3,073,436	3,127,634	3,127,634
<i>DOCCS</i>	2,962,604	3,150,058	3,073,436	3,127,634	3,127,634
Criminal Justice Services, Division of	68,375	65,361	66,348	68,077	68,077
Homeland Security and Emergency Services, Division of	107,425	113,419	116,866	119,136	119,136
Indigent Legal Services, Office of	5,765	5,602	5,697	5,795	5,795
Judicial Conduct, Commission on	8,246	9,330	9,330	9,330	9,330
Judicial Nomination, Commission on	0	30	30	30	30
Judicial Screening Committees, New York State	2	38	38	38	38
Military and Naval Affairs, Division of	345,910	842,978	177,440	180,950	183,880
Prosecutorial Conduct, Commission on	420	1,500	3,000	3,000	3,000
State Police, Division of	928,100	1,091,496	980,071	998,892	997,899
Statewide Financial System	33,508	35,267	34,036	34,036	34,036
Victim Services, Office of	10,799	16,309	16,266	16,398	16,398
Functional Total	4,475,525	5,338,047	4,489,309	4,570,011	4,571,948

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

	FY 2025 Actuals	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected
HIGHER EDUCATION					
City University of New York	947	2,000	2,000	2,000	2,000
Higher Education Services Corporation, New York State	19,385	27,351	42,930	42,771	42,796
State University of New York	8,377,102	9,141,475	9,520,291	9,878,718	10,257,619
Functional Total	8,397,434	9,170,826	9,565,221	9,923,489	10,302,415
EDUCATION					
Arts, Council on the	4,691	7,641	7,958	7,870	7,875
Education, Department of	369,356	353,344	353,277	355,898	355,898
<i>School Aid</i>	4,572	0	0	0	0
<i>All Other</i>	364,784	353,344	353,277	355,898	355,898
Functional Total	374,047	360,985	361,235	363,768	363,773
GENERAL GOVERNMENT					
Budget, Division of the	50,250	39,698	36,278	36,278	36,278
Civil Service, Department of	36,604	48,313	62,239	60,953	59,515
Deferred Compensation Board	501	612	624	624	624
Elections, State Board of	24,727	38,841	39,837	37,845	37,595
Employee Relations, Office of	7,899	8,894	12,082	12,082	12,082
Ethics and Lobbying, Independent Commission on	6,876	8,355	8,575	8,575	8,575
Gaming Commission, New York State	45,702	62,082	63,608	64,628	64,628
General Services, Office of	162,297	174,588	167,426	164,117	161,726
Information Technology Services, Office of	745,184	764,023	803,413	804,947	806,339
Inspector General, Office of the	9,708	10,791	11,752	11,752	11,752
Labor Management Committees	28,591	34,715	35,452	35,452	35,452
Prevention of Domestic Violence, Office for	3,367	3,694	3,687	3,731	3,738
Public Employment Relations Board	4,433	5,174	5,967	5,967	5,967
State, Department of	69,149	97,509	101,778	101,778	101,778
Tax Appeals, Division of	3,225	4,232	3,882	3,882	3,882
Taxation and Finance, Department of	336,832	355,683	353,534	353,534	353,534
Veterans' Services, Department of	9,030	10,626	10,784	10,784	10,784
Welfare Inspector General, Office of	600	747	836	836	836
Workers' Compensation Board	150,373	153,479	156,274	155,745	155,745
Functional Total	1,695,348	1,822,056	1,878,028	1,873,510	1,870,830
ELECTED OFFICIALS					
Audit and Control, Department of	193,568	207,336	210,717	214,328	214,328
Executive Chamber	22,718	24,203	25,703	25,703	25,703
Judiciary	2,399,187	2,657,200	2,657,200	2,657,200	2,657,200
Law, Department of	278,923	326,428	329,387	334,469	334,469
Legislature	265,004	303,546	303,546	303,546	303,546
Lieutenant Governor, Office of the	745	46	312	1,246	1,246
Functional Total	3,160,145	3,518,759	3,526,865	3,536,492	3,536,492
ALL OTHER CATEGORIES					
Long-Term Debt Service	39,853	41,015	38,515	38,515	38,515
Miscellaneous	12,343	114,449	1,002,364	1,452,373	852,382
Functional Total	52,196	155,464	1,040,879	1,490,888	890,897
TOTAL STATE OPERATIONS SPENDING	27,182,206	29,835,069	30,730,847	31,562,581	31,379,420

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

	FY 2025 Actuals	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT					
Agriculture and Markets, Department of	44,351	48,103	50,047	50,173	50,281
Alcoholic Beverage Control, Division of	29,634	37,009	37,882	38,498	38,498
Economic Development, Department of	16,284	14,294	14,294	14,294	14,294
Financial Services, Department of	181,736	163,054	168,554	168,554	168,554
Olympic Regional Development Authority	6,789	2,838	2,838	2,838	2,838
Public Service Department	57,873	64,936	67,288	68,791	70,687
Functional Total	336,667	330,234	340,903	343,148	345,152
PARKS AND THE ENVIRONMENT					
Adirondack Park Agency	4,790	5,166	5,410	5,419	5,428
Environmental Conservation, Department of	269,523	281,567	279,577	280,587	280,677
Parks, Recreation and Historic Preservation, Office of	198,143	212,910	218,360	218,681	219,012
Functional Total	472,456	499,643	503,347	504,687	505,117
TRANSPORTATION					
Motor Vehicles, Department of	47,572	54,268	54,268	54,592	54,592
Transportation, Department of	225,041	200,623	206,626	212,834	219,192
Waterfront Commission	3,371	3,753	4,019	4,144	4,220
Functional Total	275,984	258,644	264,913	271,570	278,004
HEALTH					
Aging, Office for the	8,258	10,264	10,264	10,264	10,264
Health, Department of	474,784	514,850	519,769	520,627	521,774
<i>Essential Plan</i>	4,398	5,702	7,302	6,000	6,000
<i>Medicaid Administration</i>	114,620	133,432	134,025	134,713	134,713
<i>Public Health</i>	355,766	375,716	378,442	379,914	381,061
Medicaid Inspector General, Office of the	33,250	35,081	35,081	35,081	35,081
Functional Total	516,292	560,195	565,114	565,972	567,119
SOCIAL WELFARE					
Children and Family Services, Office of	206,170	211,816	216,040	225,273	225,273
<i>OCFS</i>	206,170	211,816	216,040	225,273	225,273
Housing and Community Renewal, Division of	54,604	63,212	63,212	63,212	63,212
Human Rights, Division of	16,394	25,135	27,760	27,760	27,760
Labor, Department of	243,838	222,163	229,968	229,968	229,968
National and Community Service	1,034	819	831	831	831
Temporary and Disability Assistance, Office of	183,364	160,450	169,523	178,523	178,523
<i>All Other</i>	183,364	160,450	169,523	178,523	178,523
Functional Total	705,404	683,595	707,334	725,567	725,567
MENTAL HYGIENE					
Addiction Services and Supports, Office of	81,068	96,242	98,744	99,670	100,605
<i>OASAS</i>	33,036	39,173	36,795	39,887	39,677
<i>OASAS - Other</i>	48,032	57,069	61,949	59,783	60,928
Developmental Disabilities, State Council on	1,114	1,600	1,600	1,600	1,600
Justice Center	44,136	44,280	44,599	44,920	45,242
Mental Health, Office of	1,459,972	1,588,381	1,674,852	1,690,233	1,707,158
<i>OMH</i>	412,570	486,094	510,290	513,067	517,835
<i>OMH - Other</i>	1,047,402	1,102,287	1,164,562	1,177,166	1,189,323
People with Developmental Disabilities, Office for	1,478,969	1,588,593	1,604,510	1,620,555	1,636,761
<i>OPWDD</i>	501	0	0	0	0
<i>OPWDD - Other</i>	1,478,468	1,588,593	1,604,510	1,620,555	1,636,761
Functional Total	3,065,259	3,319,096	3,424,305	3,456,978	3,491,366
PUBLIC PROTECTION/CRIMINAL JUSTICE					
Correction, Commission of	4,172	5,384	5,470	5,416	5,416
Corrections and Community Supervision, Department of	2,376,092	2,584,707	2,510,685	2,554,883	2,554,883
<i>DOCCS</i>	2,376,092	2,584,707	2,510,685	2,554,883	2,554,883
Criminal Justice Services, Division of	41,608	48,252	48,949	50,495	50,495
Homeland Security and Emergency Services, Division of	51,864	62,860	65,355	66,880	66,880
Indigent Legal Services, Office of	5,033	4,579	4,656	4,736	4,736
Judicial Conduct, Commission on	6,040	7,130	7,130	7,130	7,130
Military and Naval Affairs, Division of	274,229	612,208	143,680	146,554	149,484
Prosecutorial Conduct, Commission on	239	957	1,957	1,957	1,957
State Police, Division of	803,919	967,996	858,983	876,223	875,230
Statewide Financial System	13,852	13,068	13,336	13,336	13,336
Victim Services, Office of	8,291	7,276	7,233	7,310	7,310
Functional Total	3,585,339	4,314,417	3,667,434	3,734,920	3,736,857

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

	FY 2025 Actuals	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected
HIGHER EDUCATION					
Higher Education Services Corporation, New York State	9,354	12,036	12,486	12,845	12,870
State University of New York	4,998,210	5,424,862	5,660,209	5,869,662	6,091,822
Functional Total	5,007,564	5,436,898	5,672,695	5,882,507	6,104,692
EDUCATION					
Arts, Council on the	3,137	3,824	3,885	3,886	3,886
Education, Department of	213,287	204,409	207,399	208,910	208,910
<i>School Aid</i>	986	0	0	0	0
<i>All Other</i>	212,301	204,409	207,399	208,910	208,910
Functional Total	216,424	208,233	211,284	212,796	212,796
GENERAL GOVERNMENT					
Budget, Division of the	31,386	33,353	33,353	33,353	33,353
Civil Service, Department of	28,243	29,923	37,702	37,552	36,614
Deferred Compensation Board	483	523	500	500	500
Elections, State Board of	14,313	19,534	19,736	20,010	20,010
Employee Relations, Office of	7,550	8,666	11,849	11,849	11,849
Ethics and Lobbying, Independent Commission on	5,746	6,781	7,206	7,206	7,206
Gaming Commission, New York State	32,309	36,643	38,161	39,161	39,161
General Services, Office of	50,841	51,454	51,906	51,906	51,906
Information Technology Services, Office of	367,684	397,529	406,400	407,514	408,553
Inspector General, Office of the	7,614	8,899	9,523	9,523	9,523
Labor Management Committees	7,245	6,939	6,058	6,058	6,058
Prevention of Domestic Violence, Office for	2,913	2,933	2,933	2,973	2,973
Public Employment Relations Board	4,151	4,760	5,527	5,527	5,527
State, Department of	48,784	61,074	62,074	62,074	62,074
Tax Appeals, Division of	2,962	3,792	3,442	3,442	3,442
Taxation and Finance, Department of	279,632	275,774	277,356	277,356	277,356
Veterans' Services, Department of	7,880	8,971	9,097	9,097	9,097
Welfare Inspector General, Office of	594	713	727	727	727
Workers' Compensation Board	96,093	96,171	98,009	98,009	98,009
Functional Total	996,423	1,054,432	1,081,559	1,083,837	1,083,938
ELECTED OFFICIALS					
Audit and Control, Department of	148,215	167,374	169,915	172,758	172,758
Executive Chamber	18,140	19,431	20,931	20,931	20,931
Judiciary	1,951,400	2,171,800	2,171,800	2,171,800	2,171,800
Law, Department of	209,263	238,258	240,817	244,514	244,514
Legislature	201,582	232,372	232,372	232,372	232,372
Lieutenant Governor, Office of the	689	0	185	1,119	1,119
Functional Total	2,529,289	2,829,235	2,836,020	2,843,494	2,843,494
ALL OTHER CATEGORIES					
Miscellaneous	2,110	64,870	952,968	1,352,977	852,986
Functional Total	2,110	64,870	952,968	1,352,977	852,986
TOTAL PERSONAL SERVICE SPENDING	17,709,211	19,559,492	20,227,876	20,978,453	20,747,088

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

	FY 2025 Actuals	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT					
Agriculture and Markets, Department of	32,558	18,029	18,105	18,114	18,264
Alcoholic Beverage Control, Division of	28,618	24,742	24,247	24,740	24,762
Economic Development, Department of	5,955	4,528	4,528	4,528	4,528
Empire State Development Corporation	0	0	0	0	0
Financial Services, Department of	64,564	56,786	56,939	56,939	56,939
Olympic Regional Development Authority	4,615	6,516	6,216	6,216	6,216
Public Service Department	9,528	14,433	15,309	15,478	15,128
Functional Total	145,838	125,034	125,344	126,015	125,837
PARKS AND THE ENVIRONMENT					
Adirondack Park Agency	1,146	1,175	1,107	1,107	1,152
Environmental Conservation, Department of	73,591	63,330	64,780	67,280	70,280
Parks, Recreation and Historic Preservation, Office of	61,029	51,119	54,737	54,742	54,742
Functional Total	135,766	115,624	120,624	123,129	126,174
TRANSPORTATION					
Motor Vehicles, Department of	19,490	17,764	17,764	17,901	17,901
Transportation, Department of	203,241	197,875	203,302	209,036	215,302
Waterfront Commission	674	719	857	874	891
Functional Total	223,405	216,358	221,923	227,811	234,094
HEALTH					
Aging, Office for the	1,399	4,488	4,488	4,488	4,488
Health, Department of	1,781,353	1,971,016	2,144,325	1,986,500	1,949,958
<i>Essential Plan</i>	523,564	557,285	644,008	523,000	523,000
<i>Medicaid Administration</i>	647,279	895,660	989,860	954,147	912,323
<i>Public Health</i>	610,510	518,071	510,457	509,353	514,635
Medicaid Inspector General, Office of the	5,940	5,706	5,706	5,706	5,706
Functional Total	1,788,692	1,981,210	2,154,519	1,996,694	1,960,152
SOCIAL WELFARE					
Children and Family Services, Office of	137,394	170,113	169,596	174,064	174,064
<i>OCFS</i>	137,394	170,113	169,596	174,064	174,064
Housing and Community Renewal, Division of	15,501	19,001	23,350	24,248	21,248
Human Rights, Division of	5,176	5,653	7,653	7,653	7,653
Labor, Department of	175,259	109,234	116,484	107,484	107,484
National and Community Service	20,700	17,286	17,203	17,203	17,203
Temporary and Disability Assistance, Office of	166,817	144,334	152,478	161,478	161,478
<i>All Other</i>	166,817	144,334	152,478	161,478	161,478
Functional Total	520,847	465,621	486,764	492,130	489,130
MENTAL HYGIENE					
Addiction Services and Supports, Office of	56,457	49,936	56,179	56,756	57,897
<i>OASAS</i>	39,861	33,204	38,834	38,503	38,724
<i>OASAS - Other</i>	16,596	16,732	17,345	18,253	19,173
Developmental Disabilities, State Council on	3,500	3,315	3,315	3,315	3,315
Justice Center	11,691	11,434	11,684	11,937	12,183
Mental Health, Office of	539,318	592,980	620,277	630,069	646,280
<i>OMH</i>	178,707	131,122	137,702	137,536	142,075
<i>OMH - Other</i>	360,611	461,858	482,575	492,533	504,205
People with Developmental Disabilities, Office for	229,935	256,013	262,765	268,645	275,678
<i>OPWDD</i>	20,459	19,202	16,202	16,202	16,202
<i>OPWDD - Other</i>	209,476	236,811	246,563	252,443	259,476
Functional Total	840,901	913,678	954,220	970,722	995,353
PUBLIC PROTECTION/CRIMINAL JUSTICE					
Correction, Commission of	199	1,275	1,281	1,279	1,279
Corrections and Community Supervision, Department of	586,512	565,351	562,751	572,751	572,751
<i>DOCCS</i>	586,512	565,351	562,751	572,751	572,751
Criminal Justice Services, Division of	26,767	17,109	17,399	17,582	17,582
Homeland Security and Emergency Services, Division of	55,561	50,559	51,511	52,256	52,256
Indigent Legal Services, Office of	732	1,023	1,041	1,059	1,059
Judicial Conduct, Commission on	2,206	2,200	2,200	2,200	2,200
Judicial Nomination, Commission on	0	30	30	30	30
Judicial Screening Committees, New York State	2	38	38	38	38
Military and Naval Affairs, Division of	71,681	230,770	33,760	34,396	34,396
Prosecutorial Conduct, Commission on	181	543	1,043	1,043	1,043
State Police, Division of	124,181	123,500	121,088	122,669	122,669
Statewide Financial System	19,656	22,199	20,700	20,700	20,700
Victim Services, Office of	2,508	9,033	9,033	9,088	9,088
Functional Total	890,186	1,023,630	821,875	835,091	835,091

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

	FY 2025 Actuals	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected
HIGHER EDUCATION					
City University of New York	947	2,000	2,000	2,000	2,000
Higher Education Services Corporation, New York State	10,031	15,315	30,444	29,926	29,926
State University of New York	3,378,892	3,716,613	3,860,082	4,009,056	4,165,797
Functional Total	3,389,870	3,733,928	3,892,526	4,040,982	4,197,723
EDUCATION					
Arts, Council on the	1,554	3,817	4,073	3,984	3,989
Education, Department of	156,069	148,935	145,878	146,988	146,988
<i>School Aid</i>	3,586	0	0	0	0
<i>All Other</i>	152,483	148,935	145,878	146,988	146,988
Functional Total	157,623	152,752	149,951	150,972	150,977
GENERAL GOVERNMENT					
Budget, Division of the	18,864	6,345	2,925	2,925	2,925
Civil Service, Department of	8,361	18,390	24,537	23,401	22,901
Deferred Compensation Board	18	89	124	124	124
Elections, State Board of	10,414	19,307	20,101	17,835	17,585
Employee Relations, Office of	349	228	233	233	233
Ethics and Lobbying, Independent Commission on	1,130	1,574	1,369	1,369	1,369
Gaming Commission, New York State	13,393	25,439	25,447	25,467	25,467
General Services, Office of	111,456	123,134	115,520	112,211	109,820
Information Technology Services, Office of	377,500	366,494	397,013	397,433	397,786
Inspector General, Office of the	2,094	1,892	2,229	2,229	2,229
Labor Management Committees	21,346	27,776	29,394	29,394	29,394
Prevention of Domestic Violence, Office for	454	761	754	758	765
Public Employment Relations Board	282	414	440	440	440
State, Department of	20,365	36,435	39,704	39,704	39,704
Tax Appeals, Division of	263	440	440	440	440
Taxation and Finance, Department of	57,200	79,909	76,178	76,178	76,178
Veterans' Services, Department of	1,150	1,655	1,687	1,687	1,687
Welfare Inspector General, Office of	6	34	109	109	109
Workers' Compensation Board	54,280	57,308	58,265	57,736	57,736
Functional Total	698,925	767,624	796,469	789,673	786,892
ELECTED OFFICIALS					
Audit and Control, Department of	45,353	39,962	40,802	41,570	41,570
Executive Chamber	4,578	4,772	4,772	4,772	4,772
Judiciary	447,787	485,400	485,400	485,400	485,400
Law, Department of	69,660	88,170	88,570	89,955	89,955
Legislature	63,422	71,174	71,174	71,174	71,174
Lieutenant Governor, Office of the	56	46	127	127	127
Functional Total	630,856	689,524	690,845	692,998	692,998
ALL OTHER CATEGORIES					
Long-Term Debt Service	39,853	41,015	38,515	38,515	38,515
Miscellaneous	10,233	49,579	49,396	99,396	(604)
Functional Total	50,086	90,594	87,911	137,911	37,911
TOTAL NON-PERSONAL SERVICE/INDIRECT COSTS SPENDING	9,472,995	10,275,577	10,502,971	10,584,128	10,632,332

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

	FY 2025 Actuals	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT					
Agriculture and Markets, Department of	3,957	4,512	4,512	4,512	4,512
Alcoholic Beverage Control, Division of	12,022	14,704	14,877	15,093	15,093
Economic Development, Department of	0	28	28	28	28
Financial Services, Department of	117,259	116,803	120,114	120,114	120,114
Olympic Regional Development Authority	0	1,500	1,500	1,500	1,500
Public Service Department	37,584	42,328	45,215	47,780	50,736
Functional Total	170,822	179,875	186,246	189,027	191,983
PARKS AND THE ENVIRONMENT					
Environmental Conservation, Department of	61,393	67,683	67,683	67,683	67,683
Parks, Recreation and Historic Preservation, Office of	6,711	5,584	5,584	5,584	5,584
Functional Total	68,104	73,267	73,267	73,267	73,267
TRANSPORTATION					
Motor Vehicles, Department of	24,681	29,857	29,857	29,857	29,857
Transportation, Department of	8,843	9,566	10,064	11,599	11,660
Waterfront Commission	55	0	0	0	0
Functional Total	33,579	39,423	39,921	41,456	41,517
HEALTH					
Aging, Office for the	160	0	0	0	0
Health, Department of	87,201	111,228	111,958	112,171	112,378
<i>Medicaid Administration</i>	6,854	19,159	19,159	19,159	19,159
<i>Public Health</i>	80,347	92,069	92,799	93,012	93,219
Medicaid Inspector General, Office of the	10,803	10,862	10,862	10,862	10,862
Functional Total	98,164	122,090	122,820	123,033	123,240
SOCIAL WELFARE					
Children and Family Services, Office of	21,278	26,260	27,291	28,071	28,071
<i>OCFS</i>	21,278	26,260	27,291	28,071	28,071
Housing and Community Renewal, Division of	27,960	35,787	35,454	35,454	35,454
Labor, Department of	154,012	146,679	146,786	146,786	146,786
National and Community Service	0	248	252	252	252
Temporary and Disability Assistance, Office of	70,138	50,604	50,604	50,604	50,604
<i>All Other</i>	70,138	50,604	50,604	50,604	50,604
Functional Total	273,388	259,578	260,387	261,167	261,167
MENTAL HYGIENE					
Addiction Services and Supports, Office of	0	589	602	615	615
<i>OASAS</i>	0	589	602	615	615
Developmental Disabilities, State Council on	461	785	785	785	785
Justice Center	0	153	157	169	169
Mental Health, Office of	871	1,005	1,010	1,010	1,010
<i>OMH</i>	871	1,005	1,010	1,010	1,010
People with Developmental Disabilities, Office for	78	0	0	0	0
<i>OPWDD</i>	78	0	0	0	0
Functional Total	1,410	2,532	2,554	2,579	2,579
PUBLIC PROTECTION/CRIMINAL JUSTICE					
Corrections and Community Supervision, Department of	1,069	2,910	2,923	2,923	2,923
<i>DOCCS</i>	1,069	2,910	2,923	2,923	2,923
Criminal Justice Services, Division of	1,923	376	384	391	391
Homeland Security and Emergency Services, Division of	9,175	7,879	7,882	7,900	7,900
Indigent Legal Services, Office of	3,260	3,001	3,050	3,100	3,100
Military and Naval Affairs, Division of	10,607	7,431	7,431	7,431	7,431
State Police, Division of	26,972	31,023	31,023	31,023	31,023
Victim Services, Office of	2,670	2,823	2,823	2,857	2,857
Functional Total	55,676	55,443	55,516	55,625	55,625
HIGHER EDUCATION					
Higher Education Services Corporation, New York State	8,589	6,208	1	1	1
State University of New York	544,071	682,366	723,028	758,956	796,674
Functional Total	552,660	688,574	723,029	758,957	796,675
EDUCATION					
Education, Department of	107,431	104,300	105,000	105,000	105,000
<i>School Aid</i>	784	0	0	0	0
<i>All Other</i>	106,647	104,300	105,000	105,000	105,000
Functional Total	107,431	104,300	105,000	105,000	105,000
GENERAL GOVERNMENT					
Budget, Division of the	2,049	1,590	890	890	890

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

	FY 2025 Actuals	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected
Civil Service, Department of	0	0	0	266	266
Deferred Compensation Board	291	297	302	302	302
Elections, State Board of	619	453	469	478	478
Gaming Commission, New York State	16,112	22,424	22,651	23,383	23,383
General Services, Office of	3,870	2,858	2,915	2,915	2,915
Information Technology Services, Office of	337	0	0	0	0
Labor Management Committees	5,053	4,412	5,520	5,520	5,520
State, Department of	16,125	28,207	28,207	28,207	28,207
Taxation and Finance, Department of	9,941	22,077	22,077	22,077	22,077
Veterans' Services, Department of	457	596	599	599	599
Workers' Compensation Board	62,810	64,090	66,377	66,419	66,462
Functional Total	117,664	147,004	150,007	151,056	151,099
ELECTED OFFICIALS					
Audit and Control, Department of	1,825	2,667	2,759	2,811	2,811
Judiciary	971,597	1,044,085	1,044,085	1,044,085	1,044,085
Law, Department of	40,047	46,517	47,018	47,792	47,792
Legislature	0	0	0	0	0
Functional Total	1,013,469	1,093,269	1,093,862	1,094,688	1,094,688
ALL OTHER CATEGORIES					
General State Charges	8,367,433	9,189,584	9,799,776	10,825,133	11,869,712
Miscellaneous	1,327	1,525	1,596	1,599	1,602
Functional Total	8,368,760	9,191,109	9,801,372	10,826,732	11,871,314
TOTAL GENERAL STATE CHARGES SPENDING	10,861,127	11,956,464	12,613,981	13,682,587	14,768,154

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

	FY 2025 Actuals	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT					
Agriculture and Markets, Department of	20,043	64,309	59,309	80,309	64,309
Economic Development, Department of	0	7,000	3,500	3,500	3,500
Empire State Development Corporation	11,064	906,505	731,298	911,891	846,342
Energy Research and Development Authority, New York State	15,864	41,816	35,400	39,100	43,200
Financial Services, Department of	6,561	22,500	22,500	0	0
Lake Ontario Resiliency/Economic Development	0	10,250	370	0	0
Olympic Regional Development Authority	68,792	173,300	54,800	22,500	25,000
Power Authority, New York	10,026	29,675	32,200	32,200	12,200
Regional Economic Development Program	0	1,295	1,295	1,295	295
Strategic Investment Program	0	2,000	2,000	2,000	2,000
Functional Total	132,350	1,258,650	942,672	1,092,795	996,846
PARKS AND THE ENVIRONMENT					
Adirondack Park Agency	0	2,000	14,000	9,000	4,000
Environmental Conservation, Department of	715,252	1,165,391	1,147,692	1,218,632	1,231,632
Hudson River Park Trust	3,782	5,633	0	2,000	3,000
Parks, Recreation and Historic Preservation, Office of	256,719	381,397	372,897	389,897	339,397
Public Facilities Sustainability Program	0	10,000	15,000	20,000	25,000
Sustainable Future Program	0	100,000	200,000	200,000	200,000
Functional Total	975,753	1,664,421	1,749,589	1,839,529	1,803,029
TRANSPORTATION					
Motor Vehicles, Department of	364,236	398,475	408,400	352,214	385,924
Transportation, Department of	4,759,913	4,933,755	5,843,868	6,204,439	6,445,823
Functional Total	5,124,149	5,332,230	6,252,268	6,556,653	6,831,747
HEALTH					
Health, Department of	81,700	96,136	90,928	85,941	86,116
<i>Public Health</i>	81,700	96,136	90,928	85,941	86,116
Functional Total	81,700	96,136	90,928	85,941	86,116
SOCIAL WELFARE					
Children and Family Services, Office of	26,177	88,754	86,317	77,817	66,817
<i>OCFS</i>	26,177	88,754	86,317	77,817	66,817
Temporary and Disability Assistance, Office of	1,766	1,784	784	784	784
<i>All Other</i>	1,766	1,784	784	784	784
Functional Total	27,943	90,538	87,101	78,601	67,601
MENTAL HYGIENE					
Addiction Services and Supports, Office of	14,410	12,315	12,395	12,439	12,508
<i>OASAS</i>	14,410	12,315	12,395	12,439	12,508
Mental Health, Office of	357,781	465,185	456,857	442,739	435,993
<i>OMH</i>	357,781	465,185	456,857	442,739	435,993
People with Developmental Disabilities, Office for	127,447	184,221	198,840	178,934	175,886
<i>OPWDD</i>	127,447	184,221	198,840	178,934	175,886
Functional Total	499,638	661,721	668,092	634,112	624,387
PUBLIC PROTECTION/CRIMINAL JUSTICE					
Corrections and Community Supervision, Department of	418,213	415,008	340,052	340,052	340,052
<i>DOCCS</i>	418,213	415,008	340,052	340,052	340,052
Criminal Justice Services, Division of	1,069	37,250	57,691	51,000	51,000
Homeland Security and Emergency Services, Division of	11,319	174	23,565	37,675	47,680
Military and Naval Affairs, Division of	101,617	177,158	112,774	79,358	76,774
State Police, Division of	79,792	75,448	108,839	71,039	71,039
Victim Services, Office of	2,066	1,976	0	0	0
Functional Total	614,076	707,014	642,921	579,124	586,545
HIGHER EDUCATION					
City University of New York	344,494	537,591	595,513	617,605	615,738
State University of New York	1,246,121	1,360,508	1,552,705	1,891,210	1,804,665
Functional Total	1,590,615	1,898,099	2,148,218	2,508,815	2,420,403
EDUCATION					
Education, Department of	14,863	88,663	107,658	60,421	53,643
<i>All Other</i>	14,863	88,663	107,658	60,421	53,643
Functional Total	14,863	88,663	107,658	60,421	53,643
GENERAL GOVERNMENT					
Elections, State Board of	8,687	11,347	16,700	6,644	0
General Services, Office of	241,962	331,571	264,309	255,590	257,821
Information Technology Services, Office of	105,306	228,573	139,126	139,347	139,347
Public Employment Relations Board	11	2,467	0	0	0

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

	FY 2025 Actuals	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected
State, Department of	5,148	(10,134)	112,000	141,088	81,088
Veterans' Services, Department of	2,048	2,045	0	0	0
Workers' Compensation Board	256	11,000	11,000	10,661	0
Functional Total	<u>363,418</u>	<u>576,869</u>	<u>543,135</u>	<u>553,330</u>	<u>478,256</u>
ELECTED OFFICIALS					
Audit and Control, Department of	7,830	6,769	12,696	4,509	2,081
Judiciary	38,431	43,700	24,423	9,000	0
Law, Department of	691	7,945	4,063	1,932	690
Functional Total	<u>46,952</u>	<u>58,414</u>	<u>41,182</u>	<u>15,441</u>	<u>2,771</u>
ALL OTHER CATEGORIES					
Arts and Cultural Facilities Improvement	383	0	0	0	0
Community Resiliency, Economic Sustainability and Technology	123	70,000	55,000	183,000	183,000
Local Community Assistance Program	500	10,000	15,000	15,000	15,000
Miscellaneous	84,016	(1,318,180)	(1,274,841)	(1,280,682)	(1,326,592)
Special Infrastructure Account	2,475	(171,323)	(373,577)	194,352	244,352
Functional Total	<u>87,497</u>	<u>(1,409,503)</u>	<u>(1,578,418)</u>	<u>(888,330)</u>	<u>(884,240)</u>
TOTAL CAPITAL PROJECTS SPENDING	<u>9,558,954</u>	<u>11,023,252</u>	<u>11,695,346</u>	<u>13,116,432</u>	<u>13,067,104</u>

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

	FY 2025 Actuals	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT					
Agriculture and Markets, Department of	121,025	172,284	161,536	181,171	165,429
Alcoholic Beverage Control, Division of	70,451	81,655	122,030	150,855	150,877
Economic Development Capital	5,572	8,000	8,000	8,000	8,000
Economic Development, Department of	68,178	85,715	71,549	71,549	71,549
Empire State Development Corporation	1,470,855	1,599,689	1,660,926	1,881,735	1,806,186
Energy Research and Development Authority, New York State	143,820	41,816	35,400	39,100	43,200
Financial Services, Department of	444,627	459,965	465,979	443,479	443,479
Lake Ontario Resiliency/Economic Development	4,926	10,250	370	0	0
Nonprofit Infrastructure Capital Investment Program	11,934	25,000	15,000	15,000	8,711
Olympic Regional Development Authority	80,196	184,154	65,354	33,054	38,854
Power Authority, New York	12,422	29,675	32,200	32,200	12,200
Public Service Department	152,631	127,852	137,967	151,704	156,206
Regional Economic Development Program	1,918	1,295	1,295	1,295	295
Strategic Investment Program	1,597	2,000	2,000	2,000	2,000
Functional Total	2,590,152	2,829,350	2,779,606	3,011,142	2,906,986
PARKS AND THE ENVIRONMENT					
Adirondack Park Agency	5,936	8,341	20,517	15,526	10,580
Environmental Conservation, Department of	1,429,640	1,814,397	1,797,073	1,871,523	1,887,613
Hudson River Park Trust	3,782	5,633	0	2,000	3,000
Parks, Recreation and Historic Preservation, Office of	514,922	651,172	646,290	663,616	613,447
Public Facilities Sustainability Program	0	10,000	15,000	20,000	25,000
Sustainable Future Program	0	100,000	200,000	200,000	200,000
Functional Total	1,954,280	2,589,543	2,678,880	2,772,665	2,739,640
TRANSPORTATION					
Metropolitan Transportation Authority	700,000	1,310,000	1,555,266	884,867	514,235
Motor Vehicles, Department of	447,041	488,168	498,093	442,368	476,078
Transportation, Department of	9,723,586	10,191,480	10,571,173	10,763,734	10,959,454
Waterfront Commission	4,100	4,432	4,836	4,978	5,071
Functional Total	10,874,727	11,994,080	12,629,368	12,095,947	11,954,838
HEALTH					
Aging, Office for the	192,675	236,708	198,279	209,448	215,628
Health, Department of	35,264,006	40,351,895	45,098,718	47,219,685	49,097,860
<i>Medical Assistance</i>	30,352,454	34,473,618	39,307,159	41,599,781	43,542,404
<i>Essential Plan</i>	31,070	18,000	98,450	122,000	122,000
<i>Medicaid Administration</i>	1,243,388	1,355,667	1,311,502	1,038,445	1,021,621
<i>Public Health</i>	3,637,094	4,504,610	4,381,607	4,459,459	4,411,835
Medicaid Inspector General, Office of the	19,195	20,143	20,143	20,143	20,143
Functional Total	35,475,876	40,608,746	45,317,140	47,449,276	49,333,631
SOCIAL WELFARE					
Children and Family Services, Office of	3,007,188	3,426,696	3,632,153	3,598,889	3,635,487
<i>OCFS</i>	2,934,654	3,308,766	3,512,223	3,477,959	3,512,557
<i>OCFS - Other</i>	72,534	117,930	119,930	120,930	122,930
Housing and Community Renewal, Division of	1,662,616	1,754,349	2,106,926	2,212,827	1,908,920
Human Rights, Division of	19,647	26,528	31,153	31,153	31,153
Labor, Department of	114,201	139,440	132,296	125,796	125,796
National and Community Service	352	869	894	917	917
Temporary and Disability Assistance, Office of	2,799,725	3,494,938	2,401,506	2,359,181	2,457,702
<i>Welfare Assistance</i>	1,272,095	1,408,522	1,363,737	1,381,026	1,398,515
<i>All Other</i>	1,527,630	2,086,416	1,037,769	978,155	1,059,187
Functional Total	7,603,729	8,842,820	8,304,928	8,328,763	8,159,975
MENTAL HYGIENE					
Addiction Services and Supports, Office of	652,113	944,873	878,901	903,516	908,057
<i>OASAS</i>	552,802	818,155	765,282	789,568	790,433
<i>OASAS - Other</i>	99,311	126,718	113,619	113,948	117,624
Developmental Disabilities, State Council on	0	1,500	1,500	1,500	1,500
Justice Center	38,344	41,229	41,884	42,443	43,011
Mental Health, Office of	4,592,150	5,352,312	6,043,391	6,121,414	6,397,198
<i>OMH</i>	2,782,190	3,154,636	3,686,680	3,756,863	3,993,458
<i>OMH - Other</i>	1,809,960	2,197,676	2,356,711	2,364,551	2,403,740
People with Developmental Disabilities, Office for	5,299,137	6,566,144	6,812,646	7,201,584	7,505,292
<i>OPWDD</i>	620,268	710,003	708,649	706,709	722,318
<i>OPWDD - Other</i>	4,678,869	5,856,141	6,103,997	6,494,875	6,782,974
Functional Total	10,581,744	12,906,058	13,778,322	14,270,457	14,855,058
PUBLIC PROTECTION/CRIMINAL JUSTICE					
Correction, Commission of	4,371	6,659	6,751	6,695	6,695
Corrections and Community Supervision, Department of	3,394,486	3,656,396	3,433,092	3,487,290	3,488,040
<i>DOCCS</i>	3,381,613	3,650,996	3,427,692	3,481,890	3,482,640
<i>DOCCS - Other</i>	12,873	5,400	5,400	5,400	5,400

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

	FY 2025 Actuals	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected
Criminal Justice Services, Division of	664,500	655,748	596,747	591,598	591,598
Homeland Security and Emergency Services, Division of	168,502	214,688	247,242	269,533	274,538
Indigent Legal Services, Office of	349,331	404,633	395,943	304,091	339,091
Judicial Conduct, Commission on	8,246	9,330	9,330	9,330	9,330
Judicial Nomination, Commission on	0	30	30	30	30
Judicial Screening Committees, New York State	2	38	38	38	38
Military and Naval Affairs, Division of	352,691	907,297	213,430	185,877	185,618
Prosecutorial Conduct, Commission on	420	1,500	3,000	3,000	3,000
State Police, Division of	993,071	1,167,497	1,088,541	1,068,964	1,067,971
Statewide Financial System	33,508	35,267	34,036	34,036	34,036
Victim Services, Office of	38,299	76,444	107,323	135,789	135,789
Functional Total	6,007,427	7,135,527	6,135,503	6,096,271	6,135,774
HIGHER EDUCATION					
City University of New York	2,460,372	2,832,548	2,836,553	2,844,979	2,867,939
Higher Education Facilities Capital Matching Grants Program	14,829	35,150	34,150	20,150	14,150
Higher Education Services Corporation, New York State	636,561	712,947	740,167	755,965	767,853
State University of New York	10,282,785	11,451,459	12,046,316	12,771,901	13,101,390
Functional Total	13,394,547	15,032,104	15,657,186	16,392,995	16,751,332
EDUCATION					
Arts, Council on the	88,584	99,374	49,391	49,303	49,308
Education, Department of	40,047,303	42,023,141	43,501,449	44,779,521	46,190,431
<i>School Aid</i>	35,288,631	36,991,017	38,363,576	39,650,953	40,984,891
<i>School Aid – Other</i>	136,579	140,300	140,300	140,300	140,300
<i>STAR Property Tax Relief</i>	1,448,470	1,371,911	1,294,991	1,221,842	1,155,205
<i>Special Education Categorical Programs</i>	1,608,680	1,600,497	1,695,861	1,796,431	1,897,641
<i>All Other</i>	1,564,943	1,919,416	2,006,721	1,969,995	2,012,394
Functional Total	40,135,887	42,122,515	43,550,840	44,828,824	46,239,739
GENERAL GOVERNMENT					
Budget, Division of the	34,803	41,288	37,168	37,168	37,168
Civil Service, Department of	36,611	48,613	62,539	61,519	60,081
Deferred Compensation Board	792	909	926	926	926
Elections, State Board of	71,749	56,365	155,581	55,420	88,526
Employee Relations, Office of	7,899	8,894	12,082	12,082	12,082
Ethics and Lobbying, Independent Commission on	6,876	8,355	8,575	8,575	8,575
Gaming Commission, New York State	170,959	241,406	220,459	222,211	216,411
General Services, Office of	409,567	491,824	417,457	405,429	405,269
Information Technology Services, Office of	834,308	988,170	938,113	939,868	941,260
Inspector General, Office of the	9,708	10,791	11,752	11,752	11,752
Labor Management Committees	33,644	39,127	40,972	40,972	40,972
Prevention of Domestic Violence, Office for	11,000	12,956	12,899	12,943	12,950
Public Employment Relations Board	4,444	7,641	5,967	5,967	5,967
State, Department of	191,546	291,821	375,768	359,185	299,185
Tax Appeals, Division of	3,225	4,232	3,882	3,882	3,882
Taxation and Finance, Department of	350,360	384,036	381,887	381,887	381,887
Veterans' Services, Department of	23,246	24,330	17,890	17,825	17,775
Welfare Inspector General, Office of	600	747	836	836	836
Workers' Compensation Board	213,439	228,569	233,651	232,825	222,207
Functional Total	2,414,776	2,890,074	2,938,404	2,811,272	2,767,711
ELECTED OFFICIALS					
Audit and Control, Department of	203,223	216,772	226,172	221,648	219,220
Executive Chamber	22,718	24,203	25,703	25,703	25,703
Judiciary	3,628,339	4,059,785	4,040,508	4,025,085	4,016,085
Law, Department of	315,612	387,599	332,591	330,417	329,175
Legislature	265,004	303,546	303,546	303,546	303,546
Lieutenant Governor, Office of the	745	46	312	1,246	1,246
Functional Total	4,435,641	4,991,951	4,928,832	4,907,645	4,894,975
LOCAL GOVERNMENT ASSISTANCE					
Aid and Incentives for Municipalities	775,872	777,542	733,941	738,941	739,041
County-Wide Shared Services Initiative	3,812	5,000	5,000	0	0
Miscellaneous Financial Assistance	21,339	54,249	23,750	23,750	23,750
Municipalities with VLT Facilities	30,120	30,119	30,119	30,119	30,119
Small Government Assistance	217	218	218	218	218
Functional Total	831,360	867,128	793,028	793,028	793,128

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

	FY 2025 Actuals	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected
ALL OTHER CATEGORIES					
Arts and Cultural Facilities Improvement	10,165	21,835	25,000	30,000	55,000
Community Resiliency, Economic Sustainability and Technology	33,447	70,000	55,000	183,000	183,000
General State Charges	8,367,433	9,189,584	9,799,776	10,825,133	11,869,712
Local Community Assistance Program	7,567	10,000	15,000	15,000	15,000
Long-Term Debt Service	3,815,548	2,328,840	3,780,416	5,544,974	6,144,091
Miscellaneous	(600,426)	(1,313,731)	(124,044)	560,127	(235,771)
Special Infrastructure Account	81,318	96,650	154,435	442,204	492,204
Functional Total	<u>11,715,052</u>	<u>10,403,178</u>	<u>13,705,583</u>	<u>17,600,438</u>	<u>18,523,236</u>
TOTAL STATE FUNDS SPENDING	<u>148,015,198</u>	<u>163,213,074</u>	<u>173,197,620</u>	<u>181,358,723</u>	<u>186,056,023</u>

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

	FY 2025 Actuals	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT					
Agriculture and Markets, Department of	52,416	52,768	45,000	43,500	43,500
Alcoholic Beverage Control, Division of	200	5,200	45,024	72,524	72,524
Economic Development Capital	5,572	8,000	8,000	8,000	8,000
Economic Development, Department of	46,855	60,110	49,444	49,444	49,444
Empire State Development Corporation	1,459,791	922,184	1,158,628	1,198,844	1,188,844
Energy Research and Development Authority, New York State	127,956	0	0	0	0
Financial Services, Department of	74,507	102,222	99,272	99,272	99,272
Lake Ontario Resiliency/Economic Development	4,926	0	0	0	0
Nonprofit Infrastructure Capital Investment Program	11,934	25,000	15,000	15,000	8,711
Olympic Regional Development Authority	0	0	0	0	3,300
Power Authority, New York	2,396	0	0	0	0
Public Service Department	51,728	8,633	12,633	22,133	22,133
Regional Economic Development Program	1,918	0	0	0	0
Strategic Investment Program	1,597	0	0	0	0
Functional Total	1,841,796	1,184,117	1,433,001	1,508,717	1,495,728
PARKS AND THE ENVIRONMENT					
Environmental Conservation, Department of	398,542	315,218	316,133	316,133	316,133
Parks, Recreation and Historic Preservation, Office of	7,148	12,200	6,750	6,750	6,750
Functional Total	405,690	327,418	322,883	322,883	322,883
TRANSPORTATION					
Metropolitan Transportation Authority	700,000	1,310,000	1,555,266	884,867	514,235
Motor Vehicles, Department of	0	0	0	0	0
Transportation, Department of	6,223,790	6,521,217	6,436,200	6,266,936	6,238,545
Functional Total	6,923,790	7,831,217	7,991,466	7,151,803	6,752,780
HEALTH					
Aging, Office for the	189,434	232,372	193,943	205,112	211,292
Health, Department of	34,321,880	39,264,826	43,932,200	46,030,683	47,920,869
<i>Medical Assistance</i>	30,352,454	34,473,618	39,307,159	41,599,781	43,542,404
<i>Essential Plan</i>	12,615	18,000	18,000	18,000	18,000
<i>Medicaid Administration</i>	864,239	947,697	895,231	620,231	620,231
<i>Public Health</i>	3,092,572	3,825,511	3,711,810	3,792,671	3,740,234
Functional Total	34,511,314	39,497,198	44,126,143	46,235,795	48,132,161
SOCIAL WELFARE					
Children and Family Services, Office of	2,742,551	3,065,967	3,270,309	3,232,904	3,280,502
<i>OCFS</i>	2,670,017	2,948,037	3,150,379	3,111,974	3,157,572
<i>OCFS - Other</i>	72,534	117,930	119,930	120,930	122,930
Housing and Community Renewal, Division of	1,578,127	1,653,775	2,002,231	2,107,234	1,806,327
Human Rights, Division of	285	500	500	500	500
Labor, Department of	29,393	43,215	21,150	23,650	23,650
National and Community Service	0	511	533	556	556
Temporary and Disability Assistance, Office of	2,645,999	3,341,507	2,231,858	2,171,533	2,270,054
<i>Welfare Assistance</i>	1,272,095	1,408,522	1,363,737	1,381,026	1,398,515
<i>All Other</i>	1,373,904	1,932,985	868,121	790,507	871,539
Functional Total	6,996,355	8,105,475	7,526,581	7,536,377	7,381,589
MENTAL HYGIENE					
Addiction Services and Supports, Office of	524,976	794,905	720,246	743,301	745,697
<i>OASAS</i>	490,293	741,988	685,921	707,389	708,174
<i>OASAS - Other</i>	34,683	52,917	34,325	35,912	37,523
Justice Center	696	753	857	857	857
Mental Health, Office of	2,247,948	2,716,854	3,302,488	3,369,456	3,618,850
<i>OMH</i>	1,846,001	2,083,323	2,592,914	2,674,604	2,908,638
<i>OMH - Other</i>	401,947	633,531	709,574	694,852	710,212
People with Developmental Disabilities, Office for	3,462,912	4,538,317	4,747,531	5,134,450	5,417,967
<i>OPWDD</i>	471,987	507,580	494,607	512,573	531,230
<i>OPWDD - Other</i>	2,990,925	4,030,737	4,252,924	4,621,877	4,886,737
Functional Total	6,236,532	8,050,829	8,771,122	9,248,064	9,783,371
PUBLIC PROTECTION/CRIMINAL JUSTICE					
Corrections and Community Supervision, Department of	19,704	95,635	23,906	23,906	24,656
<i>DOCCS</i>	6,831	90,235	18,506	18,506	19,256
<i>DOCCS - Other</i>	12,873	5,400	5,400	5,400	5,400
Criminal Justice Services, Division of	600,818	562,892	482,654	482,654	482,654
Homeland Security and Emergency Services, Division of	97,968	140,216	145,929	151,822	146,822
Indigent Legal Services, Office of	340,306	396,030	387,196	295,196	330,196
Military and Naval Affairs, Division of	2,243	1,777	1,801	1,821	1,821
State Police, Division of	2	0	0	0	0
Victim Services, Office of	28,241	59,160	92,058	120,358	120,358
Functional Total	1,089,282	1,255,710	1,133,544	1,075,757	1,106,507

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

	FY 2025 Actuals	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected
HIGHER EDUCATION					
City University of New York	2,115,628	2,294,957	2,241,040	2,227,374	2,252,201
Higher Education Facilities Capital Matching Grants Program	14,829	35,150	34,150	20,150	14,150
Higher Education Services Corporation, New York State	612,464	686,022	703,870	719,827	731,690
State University of New York	551,505	617,297	600,479	591,704	591,119
Functional Total	<u>3,294,426</u>	<u>3,633,426</u>	<u>3,579,539</u>	<u>3,559,055</u>	<u>3,589,160</u>
EDUCATION					
Arts, Council on the	83,893	91,833	41,533	41,533	41,533
Education, Department of	<u>39,811,465</u>	<u>41,685,952</u>	<u>43,144,632</u>	<u>44,467,320</u>	<u>45,885,008</u>
<i>School Aid</i>	35,288,631	36,991,017	38,363,576	39,650,953	40,984,891
<i>School Aid – Other</i>	136,579	140,300	140,300	140,300	140,300
<i>STAR Property Tax Relief</i>	1,448,470	1,371,911	1,294,991	1,221,842	1,155,205
<i>Special Education Categorical Programs</i>	1,608,680	1,600,497	1,695,861	1,796,431	1,897,641
<i>All Other</i>	1,329,105	1,582,227	1,649,904	1,657,794	1,706,971
Functional Total	<u>39,895,358</u>	<u>41,777,785</u>	<u>43,186,165</u>	<u>44,508,853</u>	<u>45,926,541</u>
GENERAL GOVERNMENT					
Civil Service, Department of	7	300	300	300	300
Elections, State Board of	42,460	14,700	107,700	17,700	57,700
Gaming Commission, New York State	109,145	156,900	134,200	134,200	128,400
General Services, Office of	22,018	0	0	0	0
Prevention of Domestic Violence, Office for	7,709	9,262	9,212	9,212	9,212
State, Department of	108,146	201,855	159,399	113,728	113,728
Taxation and Finance, Department of	4,017	6,776	6,776	6,776	6,776
Veterans' Services, Department of	13,200	13,455	8,923	8,858	8,808
Functional Total	<u>306,702</u>	<u>403,248</u>	<u>426,510</u>	<u>290,774</u>	<u>324,924</u>
ELECTED OFFICIALS					
Judiciary	230,866	327,600	327,600	327,600	327,600
Law, Department of	<u>36,096</u>	<u>59,586</u>	<u>5,000</u>	<u>0</u>	<u>0</u>
Functional Total	<u>266,962</u>	<u>387,186</u>	<u>332,600</u>	<u>327,600</u>	<u>327,600</u>
LOCAL GOVERNMENT ASSISTANCE					
Aid and Incentives for Municipalities	775,872	777,542	733,941	738,941	739,041
County-Wide Shared Services Initiative	3,812	5,000	5,000	0	0
Miscellaneous Financial Assistance	21,339	54,249	23,750	23,750	23,750
Municipalities with VLT Facilities	30,120	30,119	30,119	30,119	30,119
Small Government Assistance	217	218	218	218	218
Functional Total	<u>831,360</u>	<u>867,128</u>	<u>793,028</u>	<u>793,028</u>	<u>793,128</u>
ALL OTHER CATEGORIES					
Arts and Cultural Facilities Improvement	9,782	21,835	25,000	30,000	55,000
Community Resiliency, Economic Sustainability and Technology	33,324	0	0	0	0
Local Community Assistance Program	7,067	0	0	0	0
Miscellaneous	(296,924)	(111,525)	146,837	386,837	236,837
Special Infrastructure Account	78,843	267,973	528,012	247,852	247,852
Functional Total	<u>(167,908)</u>	<u>178,283</u>	<u>699,849</u>	<u>664,689</u>	<u>539,689</u>
TOTAL ASSISTANCE AND GRANTS SPENDING	<u>102,431,659</u>	<u>113,499,020</u>	<u>120,322,431</u>	<u>123,223,395</u>	<u>126,476,061</u>

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

	FY 2025 Actuals	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT					
Agriculture and Markets, Department of	47,426	52,911	54,931	55,066	55,324
Alcoholic Beverage Control, Division of	58,235	61,751	62,129	63,238	63,260
Economic Development, Department of	21,323	18,577	18,577	18,577	18,577
Empire State Development Corporation	0	0	0	0	0
Financial Services, Department of	246,300	218,440	224,093	224,093	224,093
Olympic Regional Development Authority	11,404	9,354	9,054	9,054	9,054
Public Service Department	64,016	77,812	81,040	82,712	84,258
Functional Total	448,704	438,845	449,824	452,740	454,566
PARKS AND THE ENVIRONMENT					
Adirondack Park Agency	5,936	6,341	6,517	6,526	6,580
Environmental Conservation, Department of	293,704	297,444	296,904	300,414	303,504
Parks, Recreation and Historic Preservation, Office of	253,937	260,015	269,083	269,409	269,740
Functional Total	553,577	563,800	572,504	576,349	579,824
TRANSPORTATION					
Motor Vehicles, Department of	60,861	62,926	62,926	63,387	63,387
Transportation, Department of	401,156	373,850	384,575	395,638	407,475
Waterfront Commission	4,045	4,432	4,836	4,978	5,071
Functional Total	466,062	441,208	452,337	464,003	475,933
HEALTH					
Aging, Office for the	3,241	4,336	4,336	4,336	4,336
Health, Department of	834,072	946,110	1,028,236	1,050,698	1,038,317
<i>Essential Plan</i>	18,455	0	80,450	104,000	104,000
<i>Medicaid Administration</i>	373,964	397,969	406,270	408,213	391,389
<i>Public Health</i>	441,653	548,141	541,516	538,485	542,928
Medicaid Inspector General, Office of the	19,195	20,143	20,143	20,143	20,143
Functional Total	856,508	970,589	1,052,715	1,075,177	1,062,796
SOCIAL WELFARE					
Children and Family Services, Office of	236,550	269,375	272,826	285,381	285,381
<i>OCFS</i>	236,550	269,375	272,826	285,381	285,381
Housing and Community Renewal, Division of	60,548	70,393	74,742	75,640	72,640
Human Rights, Division of	19,362	26,028	30,653	30,653	30,653
Labor, Department of	60,173	69,826	84,738	75,738	75,738
National and Community Service	352	358	361	361	361
Temporary and Disability Assistance, Office of	151,954	151,519	168,736	186,736	186,736
<i>All Other</i>	151,954	151,519	168,736	186,736	186,736
Functional Total	528,939	587,499	632,056	654,509	651,509
MENTAL HYGIENE					
Addiction Services and Supports, Office of	112,727	137,064	145,658	147,161	149,237
<i>OASAS</i>	48,099	63,263	66,364	69,125	69,136
<i>OASAS - Other</i>	64,628	73,801	79,294	78,036	80,101
Developmental Disabilities, State Council on	0	1,500	1,500	1,500	1,500
Justice Center	37,648	40,476	41,027	41,586	42,154
Mental Health, Office of	1,986,421	2,169,880	2,283,648	2,308,821	2,341,957
<i>OMH</i>	578,408	605,735	636,511	639,122	648,429
<i>OMH - Other</i>	1,408,013	1,564,145	1,647,137	1,669,699	1,693,528
People with Developmental Disabilities, Office for	1,708,778	1,843,606	1,866,275	1,888,200	1,911,439
<i>OPWDD</i>	20,834	18,202	15,202	15,202	15,202
<i>OPWDD - Other</i>	1,687,944	1,825,404	1,851,073	1,872,998	1,896,237
Functional Total	3,845,574	4,192,526	4,338,108	4,387,268	4,446,287
PUBLIC PROTECTION/CRIMINAL JUSTICE					
Correction, Commission of	4,371	6,659	6,751	6,695	6,695
Corrections and Community Supervision, Department of	2,956,031	3,145,114	3,068,492	3,122,690	3,122,690
<i>DOCCS</i>	2,956,031	3,145,114	3,068,492	3,122,690	3,122,690
Criminal Justice Services, Division of	61,369	55,606	56,402	57,944	57,944
Homeland Security and Emergency Services, Division of	58,664	73,419	76,866	79,136	79,136
Indigent Legal Services, Office of	5,765	5,602	5,697	5,795	5,795
Judicial Conduct, Commission on	8,246	9,330	9,330	9,330	9,330
Judicial Nomination, Commission on	0	30	30	30	30
Judicial Screening Committees, New York State	2	38	38	38	38
Military and Naval Affairs, Division of	298,982	800,954	134,499	137,155	139,574
Prosecutorial Conduct, Commission on	420	1,500	3,000	3,000	3,000
State Police, Division of	889,373	1,062,526	950,179	968,402	967,409
Statewide Financial System	33,508	35,267	34,036	34,036	34,036
Victim Services, Office of	5,571	12,935	12,892	13,024	13,024
Functional Total	4,322,302	5,208,980	4,358,212	4,437,275	4,438,701

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

	FY 2025 Actuals	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected
HIGHER EDUCATION					
City University of New York	250	0	0	0	0
Higher Education Services Corporation, New York State	15,655	20,718	36,297	36,138	36,163
State University of New York	7,941,211	8,792,839	9,171,655	9,530,082	9,908,983
Functional Total	<u>7,957,116</u>	<u>8,813,557</u>	<u>9,207,952</u>	<u>9,566,220</u>	<u>9,945,146</u>
EDUCATION					
Arts, Council on the	4,691	7,541	7,858	7,770	7,775
Education, Department of	177,511	200,226	200,159	202,780	202,780
<i>All Other</i>	177,511	200,226	200,159	202,780	202,780
Functional Total	<u>182,202</u>	<u>207,767</u>	<u>208,017</u>	<u>210,550</u>	<u>210,555</u>
GENERAL GOVERNMENT					
Budget, Division of the	32,829	39,698	36,278	36,278	36,278
Civil Service, Department of	36,604	48,313	62,239	60,953	59,515
Deferred Compensation Board	501	612	624	624	624
Elections, State Board of	20,602	30,318	31,181	31,076	30,826
Employee Relations, Office of	7,899	8,894	12,082	12,082	12,082
Ethics and Lobbying, Independent Commission on	6,876	8,355	8,575	8,575	8,575
Gaming Commission, New York State	45,702	62,082	63,608	64,628	64,628
General Services, Office of	141,717	157,395	150,233	146,924	144,533
Information Technology Services, Office of	741,257	764,023	803,413	804,947	806,339
Inspector General, Office of the	9,708	10,791	11,752	11,752	11,752
Labor Management Committees	28,591	34,715	35,452	35,452	35,452
Prevention of Domestic Violence, Office for	3,291	3,694	3,687	3,731	3,738
Public Employment Relations Board	4,433	5,174	5,967	5,967	5,967
State, Department of	64,056	77,705	81,974	81,974	81,974
Tax Appeals, Division of	3,225	4,232	3,882	3,882	3,882
Taxation and Finance, Department of	336,402	355,183	353,034	353,034	353,034
Veterans' Services, Department of	7,998	8,825	8,962	8,962	8,962
Welfare Inspector General, Office of	600	747	836	836	836
Workers' Compensation Board	150,373	153,479	156,274	155,745	155,745
Functional Total	<u>1,642,664</u>	<u>1,774,235</u>	<u>1,830,053</u>	<u>1,827,422</u>	<u>1,824,742</u>
ELECTED OFFICIALS					
Audit and Control, Department of	193,568	207,336	210,717	214,328	214,328
Executive Chamber	22,718	24,203	25,703	25,703	25,703
Judiciary	2,387,800	2,644,700	2,644,700	2,644,700	2,644,700
Law, Department of	251,630	289,763	292,722	297,179	297,179
Legislature	265,004	303,546	303,546	303,546	303,546
Lieutenant Governor, Office of the	745	46	312	1,246	1,246
Functional Total	<u>3,121,465</u>	<u>3,469,594</u>	<u>3,477,700</u>	<u>3,486,702</u>	<u>3,486,702</u>
ALL OTHER CATEGORIES					
Long-Term Debt Service	39,853	41,015	38,515	38,515	38,515
Miscellaneous	(388,998)	114,449	1,002,364	1,452,373	852,382
Functional Total	<u>(349,145)</u>	<u>155,464</u>	<u>1,040,879</u>	<u>1,490,888</u>	<u>890,897</u>
TOTAL STATE OPERATIONS SPENDING	<u>23,575,968</u>	<u>26,824,064</u>	<u>27,620,357</u>	<u>28,629,103</u>	<u>28,467,658</u>

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

	FY 2025 Actuals	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT					
Agriculture and Markets, Department of	39,585	44,690	46,634	46,760	46,868
Alcoholic Beverage Control, Division of	29,623	37,009	37,882	38,498	38,498
Economic Development, Department of	16,284	14,294	14,294	14,294	14,294
Financial Services, Department of	181,736	163,054	168,554	168,554	168,554
Olympic Regional Development Authority	6,789	2,838	2,838	2,838	2,838
Public Service Department	55,449	63,509	65,861	67,364	69,260
Functional Total	329,466	325,394	336,063	338,308	340,312
PARKS AND THE ENVIRONMENT					
Adirondack Park Agency	4,790	5,166	5,410	5,419	5,428
Environmental Conservation, Department of	246,153	251,056	249,066	250,076	250,166
Parks, Recreation and Historic Preservation, Office of	195,050	210,043	215,493	215,814	216,145
Functional Total	445,993	466,265	469,969	471,309	471,739
TRANSPORTATION					
Motor Vehicles, Department of	43,222	49,473	49,473	49,797	49,797
Transportation, Department of	213,183	189,824	195,504	201,378	207,392
Waterfront Commission	3,371	3,713	3,979	4,104	4,180
Functional Total	259,776	243,010	248,956	255,279	261,369
HEALTH					
Aging, Office for the	3,103	4,196	4,196	4,196	4,196
Health, Department of	349,722	382,887	387,137	393,381	394,528
<i>Essential Plan</i>	872	0	1,450	6,000	6,000
<i>Medicaid Administration</i>	62,482	72,110	72,177	72,417	72,417
<i>Public Health</i>	286,368	310,777	313,510	314,964	316,111
Medicaid Inspector General, Office of the	16,661	17,523	17,523	17,523	17,523
Functional Total	369,486	404,606	408,856	415,100	416,247
SOCIAL WELFARE					
Children and Family Services, Office of	165,874	176,418	180,028	189,029	189,029
<i>OCFS</i>	165,874	176,418	180,028	189,029	189,029
Housing and Community Renewal, Division of	48,169	54,760	54,760	54,760	54,760
Human Rights, Division of	16,394	21,714	24,339	24,339	24,339
Labor, Department of	38,204	42,271	49,933	49,933	49,933
National and Community Service	351	349	352	352	352
Temporary and Disability Assistance, Office of	72,090	81,139	90,212	99,212	99,212
<i>All Other</i>	72,090	81,139	90,212	99,212	99,212
Functional Total	341,082	376,651	399,624	417,625	417,625
MENTAL HYGIENE					
Addiction Services and Supports, Office of	75,877	90,986	93,435	94,361	95,296
<i>OASAS</i>	27,845	33,917	31,486	34,578	34,368
<i>OASAS - Other</i>	48,032	57,069	61,949	59,783	60,928
Developmental Disabilities, State Council on	0	1,500	1,500	1,500	1,500
Justice Center	29,080	31,595	31,911	32,230	32,552
Mental Health, Office of	1,458,619	1,587,316	1,673,787	1,689,168	1,706,093
<i>OMH</i>	411,217	485,029	509,225	512,002	516,770
<i>OMH - Other</i>	1,047,402	1,102,287	1,164,562	1,177,166	1,189,323
People with Developmental Disabilities, Office for	1,478,845	1,588,593	1,604,510	1,620,555	1,636,761
<i>OPWDD</i>	377	0	0	0	0
<i>OPWDD - Other</i>	1,478,468	1,588,593	1,604,510	1,620,555	1,636,761
Functional Total	3,042,421	3,299,990	3,405,143	3,437,814	3,472,202
PUBLIC PROTECTION/CRIMINAL JUSTICE					
Correction, Commission of	4,172	5,384	5,470	5,416	5,416
Corrections and Community Supervision, Department of	2,374,875	2,580,954	2,506,932	2,551,130	2,551,130
<i>DOCCS</i>	2,374,875	2,580,954	2,506,932	2,551,130	2,551,130
Criminal Justice Services, Division of	38,480	43,190	43,787	45,236	45,236
Homeland Security and Emergency Services, Division of	36,054	47,860	50,355	51,880	51,880
Indigent Legal Services, Office of	5,033	4,579	4,656	4,736	4,736
Judicial Conduct, Commission on	6,040	7,130	7,130	7,130	7,130
Military and Naval Affairs, Division of	248,073	587,624	118,604	120,976	123,395
Prosecutorial Conduct, Commission on	239	957	1,957	1,957	1,957
State Police, Division of	782,564	954,570	845,288	862,254	861,261
Statewide Financial System	13,852	13,068	13,336	13,336	13,336
Victim Services, Office of	4,470	4,821	4,778	4,855	4,855
Functional Total	3,513,852	4,250,137	3,602,293	3,668,906	3,670,332

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

	<u>FY 2025</u> <u>Actuals</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>
HIGHER EDUCATION					
Higher Education Services Corporation, New York State	9,070	11,200	11,650	12,009	12,034
State University of New York	<u>4,988,977</u>	<u>5,416,556</u>	<u>5,651,903</u>	<u>5,861,356</u>	<u>6,083,516</u>
Functional Total	<u>4,998,047</u>	<u>5,427,756</u>	<u>5,663,553</u>	<u>5,873,365</u>	<u>6,095,550</u>
EDUCATION					
Arts, Council on the	3,137	3,824	3,885	3,886	3,886
Education, Department of	<u>112,776</u>	<u>116,672</u>	<u>119,662</u>	<u>121,173</u>	<u>121,173</u>
<i>All Other</i>	<u>112,776</u>	<u>116,672</u>	<u>119,662</u>	<u>121,173</u>	<u>121,173</u>
Functional Total	<u>115,913</u>	<u>120,496</u>	<u>123,547</u>	<u>125,059</u>	<u>125,059</u>
GENERAL GOVERNMENT					
Budget, Division of the	31,268	33,353	33,353	33,353	33,353
Civil Service, Department of	28,243	29,923	37,702	37,552	36,614
Deferred Compensation Board	483	523	500	500	500
Elections, State Board of	13,335	18,830	19,018	19,278	19,278
Employee Relations, Office of	7,550	8,666	11,849	11,849	11,849
Ethics and Lobbying, Independent Commission on	5,746	6,781	7,206	7,206	7,206
Gaming Commission, New York State	32,309	36,643	38,161	39,161	39,161
General Services, Office of	50,841	51,454	51,906	51,906	51,906
Information Technology Services, Office of	367,131	397,529	406,400	407,514	408,553
Inspector General, Office of the	7,614	8,899	9,523	9,523	9,523
Labor Management Committees	7,245	6,939	6,058	6,058	6,058
Prevention of Domestic Violence, Office for	2,839	2,933	2,933	2,973	2,973
Public Employment Relations Board	4,151	4,760	5,527	5,527	5,527
State, Department of	44,873	50,316	51,316	51,316	51,316
Tax Appeals, Division of	2,962	3,792	3,442	3,442	3,442
Taxation and Finance, Department of	279,632	275,774	277,356	277,356	277,356
Veterans' Services, Department of	7,157	8,068	8,185	8,185	8,185
Welfare Inspector General, Office of	594	713	727	727	727
Workers' Compensation Board	<u>96,093</u>	<u>96,171</u>	<u>98,009</u>	<u>98,009</u>	<u>98,009</u>
Functional Total	<u>990,066</u>	<u>1,042,067</u>	<u>1,069,171</u>	<u>1,071,435</u>	<u>1,071,536</u>
ELECTED OFFICIALS					
Audit and Control, Department of	148,215	167,374	169,915	172,758	172,758
Executive Chamber	18,140	19,431	20,931	20,931	20,931
Judiciary	<u>1,950,093</u>	<u>2,170,300</u>	<u>2,170,300</u>	<u>2,170,300</u>	<u>2,170,300</u>
Law, Department of	188,181	212,785	215,344	218,598	218,598
Legislature	<u>201,582</u>	<u>232,372</u>	<u>232,372</u>	<u>232,372</u>	<u>232,372</u>
Lieutenant Governor, Office of the	689	0	185	1,119	1,119
Functional Total	<u>2,506,900</u>	<u>2,802,262</u>	<u>2,809,047</u>	<u>2,816,078</u>	<u>2,816,078</u>
ALL OTHER CATEGORIES					
Miscellaneous	<u>2,110</u>	<u>64,870</u>	<u>952,968</u>	<u>1,352,977</u>	<u>852,986</u>
Functional Total	<u>2,110</u>	<u>64,870</u>	<u>952,968</u>	<u>1,352,977</u>	<u>852,986</u>
TOTAL PERSONAL SERVICE SPENDING	<u>16,915,112</u>	<u>18,823,504</u>	<u>19,489,190</u>	<u>20,243,255</u>	<u>20,011,035</u>

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

	FY 2025 Actuals	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT					
Agriculture and Markets, Department of	7,841	8,221	8,297	8,306	8,456
Alcoholic Beverage Control, Division of	28,612	24,742	24,247	24,740	24,762
Economic Development, Department of	5,039	4,283	4,283	4,283	4,283
Empire State Development Corporation	0	0	0	0	0
Financial Services, Department of	64,564	55,386	55,539	55,539	55,539
Olympic Regional Development Authority	4,615	6,516	6,216	6,216	6,216
Public Service Department	8,567	14,303	15,179	15,348	14,998
Functional Total	119,238	113,451	113,761	114,432	114,254
PARKS AND THE ENVIRONMENT					
Adirondack Park Agency	1,146	1,175	1,107	1,107	1,152
Environmental Conservation, Department of	47,551	46,388	47,838	50,338	53,338
Parks, Recreation and Historic Preservation, Office of	58,887	49,972	53,590	53,595	53,595
Functional Total	107,584	97,535	102,535	105,040	108,085
TRANSPORTATION					
Motor Vehicles, Department of	17,639	13,453	13,453	13,590	13,590
Transportation, Department of	187,973	184,026	189,071	194,260	200,083
Waterfront Commission	674	719	857	874	891
Functional Total	206,286	198,198	203,381	208,724	214,564
HEALTH					
Aging, Office for the	138	140	140	140	140
Health, Department of	484,350	563,223	641,099	657,317	643,789
<i>Essential Plan</i>	17,583	0	79,000	98,000	98,000
<i>Medicaid Administration</i>	311,482	325,859	334,093	335,796	318,972
<i>Public Health</i>	155,285	237,364	228,006	223,521	226,817
Medicaid Inspector General, Office of the	2,534	2,620	2,620	2,620	2,620
Functional Total	487,022	565,983	643,859	660,077	646,549
SOCIAL WELFARE					
Children and Family Services, Office of	70,676	92,957	92,798	96,352	96,352
<i>OCFS</i>	70,676	92,957	92,798	96,352	96,352
Housing and Community Renewal, Division of	12,379	15,633	19,982	20,880	17,880
Human Rights, Division of	2,968	4,314	6,314	6,314	6,314
Labor, Department of	21,969	27,555	34,805	25,805	25,805
National and Community Service	1	9	9	9	9
Temporary and Disability Assistance, Office of	79,864	70,380	78,524	87,524	87,524
<i>All Other</i>	79,864	70,380	78,524	87,524	87,524
Functional Total	187,857	210,848	232,432	236,884	233,884
MENTAL HYGIENE					
Addiction Services and Supports, Office of	36,850	46,078	52,223	52,800	53,941
<i>OASAS</i>	20,254	29,346	34,878	34,547	34,768
<i>OASAS - Other</i>	16,596	16,732	17,345	18,253	19,173
Justice Center	8,568	8,881	9,116	9,356	9,602
Mental Health, Office of	527,802	582,564	609,861	619,653	635,864
<i>OMH</i>	167,191	120,706	127,286	127,120	131,659
<i>OMH - Other</i>	360,611	461,858	482,575	492,533	504,205
People with Developmental Disabilities, Office for	229,933	255,013	261,765	267,645	274,678
<i>OPWDD</i>	20,457	18,202	15,202	15,202	15,202
<i>OPWDD - Other</i>	209,476	236,811	246,563	252,443	259,476
Functional Total	803,153	892,536	932,965	949,454	974,085
PUBLIC PROTECTION/CRIMINAL JUSTICE					
Correction, Commission of	199	1,275	1,281	1,279	1,279
Corrections and Community Supervision, Department of	581,156	564,160	561,560	571,560	571,560
<i>DOCCS</i>	581,156	564,160	561,560	571,560	571,560
Criminal Justice Services, Division of	22,889	12,416	12,615	12,708	12,708
Homeland Security and Emergency Services, Division of	22,610	25,559	26,511	27,256	27,256
Indigent Legal Services, Office of	732	1,023	1,041	1,059	1,059
Judicial Conduct, Commission on	2,206	2,200	2,200	2,200	2,200
Judicial Nomination, Commission on	0	30	30	30	30
Judicial Screening Committees, New York State	2	38	38	38	38
Military and Naval Affairs, Division of	50,909	213,330	15,895	16,179	16,179
Prosecutorial Conduct, Commission on	181	543	1,043	1,043	1,043
State Police, Division of	106,809	107,956	104,891	106,148	106,148
Statewide Financial System	19,656	22,199	20,700	20,700	20,700
Victim Services, Office of	1,101	8,114	8,114	8,169	8,169
Functional Total	808,450	958,843	755,919	768,369	768,369
HIGHER EDUCATION					

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

	FY 2025 Actuals	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected
City University of New York	250	0	0	0	0
Higher Education Services Corporation, New York State	6,585	9,518	24,647	24,129	24,129
State University of New York	2,952,234	3,376,283	3,519,752	3,668,726	3,825,467
Functional Total	2,959,069	3,385,801	3,544,399	3,692,855	3,849,596
EDUCATION					
Arts, Council on the	1,554	3,717	3,973	3,884	3,889
Education, Department of	64,735	83,554	80,497	81,607	81,607
<i>All Other</i>	64,735	83,554	80,497	81,607	81,607
Functional Total	66,289	87,271	84,470	85,491	85,496
GENERAL GOVERNMENT					
Budget, Division of the	1,561	6,345	2,925	2,925	2,925
Civil Service, Department of	8,361	18,390	24,537	23,401	22,901
Deferred Compensation Board	18	89	124	124	124
Elections, State Board of	7,267	11,488	12,163	11,798	11,548
Employee Relations, Office of	349	228	233	233	233
Ethics and Lobbying, Independent Commission on	1,130	1,574	1,369	1,369	1,369
Gaming Commission, New York State	13,393	25,439	25,447	25,467	25,467
General Services, Office of	90,876	105,941	98,327	95,018	92,627
Information Technology Services, Office of	374,126	366,494	397,013	397,433	397,786
Inspector General, Office of the	2,094	1,892	2,229	2,229	2,229
Labor Management Committees	21,346	27,776	29,394	29,394	29,394
Prevention of Domestic Violence, Office for	452	761	754	758	765
Public Employment Relations Board	282	414	440	440	440
State, Department of	19,183	27,389	30,658	30,658	30,658
Tax Appeals, Division of	263	440	440	440	440
Taxation and Finance, Department of	56,770	79,409	75,678	75,678	75,678
Veterans' Services, Department of	841	757	777	777	777
Welfare Inspector General, Office of	6	34	109	109	109
Workers' Compensation Board	54,280	57,308	58,265	57,736	57,736
Functional Total	652,598	732,168	760,882	755,987	753,206
ELECTED OFFICIALS					
Audit and Control, Department of	45,353	39,962	40,802	41,570	41,570
Executive Chamber	4,578	4,772	4,772	4,772	4,772
Judiciary	437,707	474,400	474,400	474,400	474,400
Law, Department of	63,449	76,978	77,378	78,581	78,581
Legislature	63,422	71,174	71,174	71,174	71,174
Lieutenant Governor, Office of the	56	46	127	127	127
Functional Total	614,565	667,332	668,653	670,624	670,624
ALL OTHER CATEGORIES					
Long-Term Debt Service	39,853	41,015	38,515	38,515	38,515
Miscellaneous	(391,108)	49,579	49,396	99,396	(604)
Functional Total	(351,255)	90,594	87,911	137,911	37,911
TOTAL NON-PERSONAL SERVICE/INDIRECT COSTS SPENDING	6,660,856	8,000,560	8,131,167	8,385,848	8,456,623

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

	FY 2025 Actuals	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT					
Agriculture and Markets, Department of	1,140	2,296	2,296	2,296	2,296
Alcoholic Beverage Control, Division of	12,016	14,704	14,877	15,093	15,093
Economic Development, Department of	0	28	28	28	28
Financial Services, Department of	117,259	116,803	120,114	120,114	120,114
Olympic Regional Development Authority	0	1,500	1,500	1,500	1,500
Public Service Department	36,887	41,407	44,294	46,859	49,815
Functional Total	167,302	176,738	183,109	185,890	188,846
PARKS AND THE ENVIRONMENT					
Environmental Conservation, Department of	46,341	48,931	48,931	48,931	48,931
Parks, Recreation and Historic Preservation, Office of	6,692	5,560	5,560	5,560	5,560
Functional Total	53,033	54,491	54,491	54,491	54,491
TRANSPORTATION					
Motor Vehicles, Department of	21,944	26,767	26,767	26,767	26,767
Transportation, Department of	1,973	2,348	2,470	2,893	2,954
Waterfront Commission	55	0	0	0	0
Functional Total	23,972	29,115	29,237	29,660	29,721
HEALTH					
Health, Department of	36,895	58,636	59,354	59,551	59,746
<i>Medicaid Administration</i>	5,185	10,001	10,001	10,001	10,001
<i>Public Health</i>	31,710	48,635	49,353	49,550	49,745
Functional Total	36,895	58,636	59,354	59,551	59,746
SOCIAL WELFARE					
Children and Family Services, Office of	1,910	2,600	2,701	2,787	2,787
<i>OCFS</i>	1,910	2,600	2,701	2,787	2,787
Housing and Community Renewal, Division of	23,941	30,181	29,953	29,953	29,953
Labor, Department of	24,635	26,399	26,408	26,408	26,408
Temporary and Disability Assistance, Office of	6	128	128	128	128
<i>All Other</i>	6	128	128	128	128
Functional Total	50,492	59,308	59,190	59,276	59,276
MENTAL HYGIENE					
Addiction Services and Supports, Office of	0	589	602	615	615
<i>OASAS</i>	0	589	602	615	615
Mental Health, Office of	0	393	398	398	398
<i>OMH</i>	0	393	398	398	398
Functional Total	0	982	1,000	1,013	1,013
PUBLIC PROTECTION/CRIMINAL JUSTICE					
Corrections and Community Supervision, Department of	538	639	642	642	642
<i>DOCCS</i>	538	639	642	642	642
Criminal Justice Services, Division of	1,244	0	0	0	0
Homeland Security and Emergency Services, Division of	551	879	882	900	900
Indigent Legal Services, Office of	3,260	3,001	3,050	3,100	3,100
Military and Naval Affairs, Division of	13	0	0	0	0
State Police, Division of	23,904	29,523	29,523	29,523	29,523
Victim Services, Office of	2,421	2,373	2,373	2,407	2,407
Functional Total	31,931	36,415	36,470	36,572	36,572
HIGHER EDUCATION					
Higher Education Services Corporation, New York State	8,442	6,207	0	0	0
State University of New York	543,948	682,315	722,977	758,905	796,623
Functional Total	552,390	688,522	722,977	758,905	796,623
EDUCATION					
Education, Department of	43,464	48,300	49,000	49,000	49,000
<i>All Other</i>	43,464	48,300	49,000	49,000	49,000
Functional Total	43,464	48,300	49,000	49,000	49,000
GENERAL GOVERNMENT					
Budget, Division of the	1,974	1,590	890	890	890
Civil Service, Department of	0	0	0	266	266
Deferred Compensation Board	291	297	302	302	302
Gaming Commission, New York State	16,112	22,424	22,651	23,383	23,383
General Services, Office of	3,870	2,858	2,915	2,915	2,915
Labor Management Committees	5,053	4,412	5,520	5,520	5,520
State, Department of	14,196	22,395	22,395	22,395	22,395
Taxation and Finance, Department of	9,941	22,077	22,077	22,077	22,077
Veterans' Services, Department of	0	5	5	5	5

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

	FY 2025 Actuals	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected
Workers' Compensation Board	62,810	64,090	66,377	66,419	66,462
Functional Total	<u>114,247</u>	<u>140,148</u>	<u>143,132</u>	<u>144,172</u>	<u>144,215</u>
ELECTED OFFICIALS					
Audit and Control, Department of	1,825	2,667	2,759	2,811	2,811
Judiciary	971,242	1,043,785	1,043,785	1,043,785	1,043,785
Law, Department of	27,195	30,305	30,806	31,306	31,306
Legislature	0	0	0	0	0
Functional Total	<u>1,000,262</u>	<u>1,076,757</u>	<u>1,077,350</u>	<u>1,077,902</u>	<u>1,077,902</u>
ALL OTHER CATEGORIES					
General State Charges	8,367,433	9,189,584	9,799,776	10,825,133	11,869,712
Miscellaneous	1,327	1,525	1,596	1,599	1,602
Functional Total	<u>8,368,760</u>	<u>9,191,109</u>	<u>9,801,372</u>	<u>10,826,732</u>	<u>11,871,314</u>
TOTAL GENERAL STATE CHARGES SPENDING	<u><u>10,442,748</u></u>	<u><u>11,560,521</u></u>	<u><u>12,216,682</u></u>	<u><u>13,283,164</u></u>	<u><u>14,368,719</u></u>

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

	FY 2025 Actuals	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT					
Agriculture and Markets, Department of	20,043	64,309	59,309	80,309	64,309
Economic Development, Department of	0	7,000	3,500	3,500	3,500
Empire State Development Corporation	11,064	677,505	502,298	682,891	617,342
Energy Research and Development Authority, New York State	15,864	41,816	35,400	39,100	43,200
Financial Services, Department of	6,561	22,500	22,500	0	0
Lake Ontario Resiliency/Economic Development	0	10,250	370	0	0
Olympic Regional Development Authority	68,792	173,300	54,800	22,500	25,000
Power Authority, New York	10,026	29,675	32,200	32,200	12,200
Regional Economic Development Program	0	1,295	1,295	1,295	295
Strategic Investment Program	0	2,000	2,000	2,000	2,000
Functional Total	132,350	1,029,650	713,672	863,795	767,846
PARKS AND THE ENVIRONMENT					
Adirondack Park Agency	0	2,000	14,000	9,000	4,000
Environmental Conservation, Department of	691,053	1,152,804	1,135,105	1,206,045	1,219,045
Hudson River Park Trust	3,782	5,633	0	2,000	3,000
Parks, Recreation and Historic Preservation, Office of	247,145	373,397	364,897	381,897	331,397
Public Facilities Sustainability Program	0	10,000	15,000	20,000	25,000
Sustainable Future Program	0	100,000	200,000	200,000	200,000
Functional Total	941,980	1,643,834	1,729,002	1,818,942	1,782,442
TRANSPORTATION					
Motor Vehicles, Department of	364,236	398,475	408,400	352,214	385,924
Transportation, Department of	3,096,667	3,294,065	3,747,928	4,098,267	4,310,480
Functional Total	3,460,903	3,692,540	4,156,328	4,450,481	4,696,404
HEALTH					
Health, Department of	71,159	82,323	78,928	78,753	78,928
<i>Public Health</i>	71,159	82,323	78,928	78,753	78,928
Functional Total	71,159	82,323	78,928	78,753	78,928
SOCIAL WELFARE					
Children and Family Services, Office of	26,177	88,754	86,317	77,817	66,817
<i>OCFS</i>	26,177	88,754	86,317	77,817	66,817
Temporary and Disability Assistance, Office of	1,766	1,784	784	784	784
<i>All Other</i>	1,766	1,784	784	784	784
Functional Total	27,943	90,538	87,101	78,601	67,601
MENTAL HYGIENE					
Addiction Services and Supports, Office of	14,410	12,315	12,395	12,439	12,508
<i>OASAS</i>	14,410	12,315	12,395	12,439	12,508
Mental Health, Office of	357,781	465,185	456,857	442,739	435,993
<i>OMH</i>	357,781	465,185	456,857	442,739	435,993
People with Developmental Disabilities, Office for	127,447	184,221	198,840	178,934	175,886
<i>OPWDD</i>	127,447	184,221	198,840	178,934	175,886
Functional Total	499,638	661,721	668,092	634,112	624,387
PUBLIC PROTECTION/CRIMINAL JUSTICE					
Corrections and Community Supervision, Department of	418,213	415,008	340,052	340,052	340,052
<i>DOCCS</i>	418,213	415,008	340,052	340,052	340,052
Criminal Justice Services, Division of	1,069	37,250	57,691	51,000	51,000
Homeland Security and Emergency Services, Division of	11,319	174	23,565	37,675	47,680
Military and Naval Affairs, Division of	51,453	104,566	77,130	46,901	44,223
State Police, Division of	79,792	75,448	108,839	71,039	71,039
Victim Services, Office of	2,066	1,976	0	0	0
Functional Total	563,912	634,422	607,277	546,667	553,994
HIGHER EDUCATION					
City University of New York	344,494	537,591	595,513	617,605	615,738
State University of New York	1,246,121	1,359,008	1,551,205	1,891,210	1,804,665
Functional Total	1,590,615	1,896,599	2,146,718	2,508,815	2,420,403
EDUCATION					
Education, Department of	14,863	88,663	107,658	60,421	53,643
<i>All Other</i>	14,863	88,663	107,658	60,421	53,643
Functional Total	14,863	88,663	107,658	60,421	53,643
GENERAL GOVERNMENT					
Elections, State Board of	8,687	11,347	16,700	6,644	0
General Services, Office of	241,962	331,571	264,309	255,590	257,821
Information Technology Services, Office of	93,051	224,147	134,700	134,921	134,921
Public Employment Relations Board	11	2,467	0	0	0

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

	FY 2025 Actuals	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected
State, Department of	5,148	(10,134)	112,000	141,088	81,088
Veterans' Services, Department of	2,048	2,045	0	0	0
Workers' Compensation Board	256	11,000	11,000	10,661	0
Functional Total	<u>351,163</u>	<u>572,443</u>	<u>538,709</u>	<u>548,904</u>	<u>473,830</u>
ELECTED OFFICIALS					
Audit and Control, Department of	7,830	6,769	12,696	4,509	2,081
Judiciary	38,431	43,700	24,423	9,000	0
Law, Department of	691	7,945	4,063	1,932	690
Functional Total	<u>46,952</u>	<u>58,414</u>	<u>41,182</u>	<u>15,441</u>	<u>2,771</u>
ALL OTHER CATEGORIES					
Arts and Cultural Facilities Improvement	383	0	0	0	0
Community Resiliency, Economic Sustainability and Technology	123	70,000	55,000	183,000	183,000
Local Community Assistance Program	500	10,000	15,000	15,000	15,000
Miscellaneous	84,169	(1,318,180)	(1,274,841)	(1,280,682)	(1,326,592)
Special Infrastructure Account	2,475	(171,323)	(373,577)	194,352	244,352
Functional Total	<u>87,650</u>	<u>(1,409,503)</u>	<u>(1,578,418)</u>	<u>(888,330)</u>	<u>(884,240)</u>
TOTAL CAPITAL PROJECTS SPENDING	<u>7,789,128</u>	<u>9,041,644</u>	<u>9,296,249</u>	<u>10,716,602</u>	<u>10,638,009</u>

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

	FY 2025 Actuals	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT					
Alcoholic Beverage Control, Division of	0	5,000	45,024	72,524	72,524
Financial Services, Department of	71,179	95,972	94,272	94,272	94,272
Public Service Department	380	133	133	133	133
Functional Total	71,559	101,105	139,429	166,929	166,929
PARKS AND THE ENVIRONMENT					
Parks, Recreation and Historic Preservation, Office of	5,744	6,650	6,650	6,650	6,650
Functional Total	5,744	6,650	6,650	6,650	6,650
TRANSPORTATION					
Transportation, Department of	4,872,188	5,088,457	5,067,798	5,019,003	5,020,612
Functional Total	4,872,188	5,088,457	5,067,798	5,019,003	5,020,612
HEALTH					
Health, Department of	8,746,044	11,557,589	11,206,530	9,933,793	9,340,900
<i>Medical Assistance</i>	6,768,726	9,330,873	9,377,689	8,070,587	7,435,824
<i>Public Health</i>	1,977,318	2,226,716	1,828,841	1,863,206	1,905,076
Functional Total	8,746,044	11,557,589	11,206,530	9,933,793	9,340,900
SOCIAL WELFARE					
Children and Family Services, Office of	760	3,482	3,582	3,582	3,582
<i>OCFS</i>	760	3,482	3,582	3,582	3,582
Housing and Community Renewal, Division of	387	3,102	3,102	3,102	3,102
Labor, Department of	24	150	150	150	150
Temporary and Disability Assistance, Office of	1,806	9,762	0	0	0
<i>All Other</i>	1,806	9,762	0	0	0
Functional Total	2,977	16,496	6,834	6,834	6,834
MENTAL HYGIENE					
Addiction Services and Supports, Office of	88,061	191,228	116,210	113,725	85,130
<i>OASAS</i>	88,061	191,228	116,210	113,725	85,130
Mental Health, Office of	497	1,075	1,075	1,075	1,075
<i>OMH</i>	497	1,075	1,075	1,075	1,075
Functional Total	88,558	192,303	117,285	114,800	86,205
PUBLIC PROTECTION/CRIMINAL JUSTICE					
Criminal Justice Services, Division of	32,450	35,390	35,390	35,390	35,390
Homeland Security and Emergency Services, Division of	72,138	81,085	81,036	80,965	80,965
Indigent Legal Services, Office of	261,729	300,696	295,196	295,196	330,196
State Police, Division of	2	0	0	0	0
Victim Services, Office of	27,578	54,160	47,058	47,058	47,058
Functional Total	393,897	471,331	458,680	458,609	493,609
EDUCATION					
Arts, Council on the	625	398	398	398	398
Education, Department of	6,520,801	6,699,234	6,331,274	6,226,925	6,193,288
<i>School Aid</i>	5,064,691	5,314,140	5,023,100	4,991,900	5,024,900
<i>STAR Property Tax Relief</i>	1,448,470	1,371,911	1,294,991	1,221,842	1,155,205
<i>All Other</i>	7,640	13,183	13,183	13,183	13,183
Functional Total	6,521,426	6,699,632	6,331,672	6,227,323	6,193,686
GENERAL GOVERNMENT					
Elections, State Board of	35,185	1,000	100,000	10,000	50,000
Gaming Commission, New York State	99,437	141,500	118,700	118,600	118,600
Taxation and Finance, Department of	3,222	5,850	5,850	5,850	5,850
Veterans' Services, Department of	454	765	765	700	650
Functional Total	138,298	149,115	225,315	135,150	175,100
ELECTED OFFICIALS					
Judiciary	124,342	127,600	127,600	127,600	127,600
Law, Department of	20,803	19,886	0	0	0
Functional Total	145,145	147,486	127,600	127,600	127,600
ALL OTHER CATEGORIES					
Miscellaneous	39,754	(881,300)	(879,800)	(879,800)	(879,800)
Functional Total	39,754	(881,300)	(879,800)	(879,800)	(879,800)
TOTAL ASSISTANCE AND GRANTS SPENDING	21,025,590	23,548,864	22,807,993	21,316,891	20,738,325

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

	FY 2025 Actuals	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT					
Agriculture and Markets, Department of	2,502	3,810	3,816	3,816	3,816
Alcoholic Beverage Control, Division of	18,597	24,285	24,929	25,311	25,311
Economic Development, Department of	0	103	103	103	103
Financial Services, Department of	181,736	163,054	168,554	168,554	168,554
Public Service Department	55,449	63,509	65,861	67,364	69,260
Functional Total	258,284	254,761	263,263	265,148	267,044
PARKS AND THE ENVIRONMENT					
Environmental Conservation, Department of	85,165	92,289	89,929	89,929	89,929
Parks, Recreation and Historic Preservation, Office of	41,475	52,691	53,425	53,425	53,425
Functional Total	126,640	144,980	143,354	143,354	143,354
TRANSPORTATION					
Motor Vehicles, Department of	33,979	39,493	39,493	39,493	39,493
Transportation, Department of	2,915	3,449	3,552	3,659	3,768
Waterfront Commission	0	1,554	1,554	1,554	1,554
Functional Total	36,894	44,496	44,599	44,706	44,815
HEALTH					
Health, Department of	146,699	161,600	164,423	165,577	166,724
<i>Medicaid Administration</i>	892	1	1	1	1
<i>Public Health</i>	145,807	161,599	164,422	165,576	166,723
Functional Total	146,699	161,600	164,423	165,577	166,724
SOCIAL WELFARE					
Children and Family Services, Office of	2,939	3,818	3,885	3,925	3,925
<i>OCFS</i>	2,939	3,818	3,885	3,925	3,925
Housing and Community Renewal, Division of	42,154	44,834	44,834	44,834	44,834
Labor, Department of	37,672	40,965	46,627	46,627	46,627
Functional Total	82,765	89,617	95,346	95,386	95,386
MENTAL HYGIENE					
Addiction Services and Supports, Office of	0	865	865	865	865
<i>OASAS</i>	0	865	865	865	865
Mental Health, Office of	0	632	632	632	632
<i>OMH</i>	0	632	632	632	632
Functional Total	0	1,497	1,497	1,497	1,497
PUBLIC PROTECTION/CRIMINAL JUSTICE					
Corrections and Community Supervision, Department of	256	223	223	223	223
<i>DOCCS</i>	256	223	223	223	223
Criminal Justice Services, Division of	334	419	427	435	435
Homeland Security and Emergency Services, Division of	32,262	37,174	38,327	39,233	39,233
Indigent Legal Services, Office of	5,033	4,579	4,656	4,736	4,736
State Police, Division of	43,050	54,567	55,659	56,772	56,772
Victim Services, Office of	4,016	4,347	4,347	4,414	4,414
Functional Total	84,951	101,309	103,639	105,813	105,813
HIGHER EDUCATION					
Higher Education Services Corporation, New York State	8,263	10,300	0	0	0
State University of New York	4,988,570	5,414,804	5,650,151	5,859,604	6,081,764
Functional Total	4,996,833	5,425,104	5,650,151	5,859,604	6,081,764
EDUCATION					
Education, Department of	67,217	73,362	74,819	76,276	76,276
<i>All Other</i>	67,217	73,362	74,819	76,276	76,276
Functional Total	67,217	73,362	74,819	76,276	76,276
GENERAL GOVERNMENT					
Budget, Division of the	988	985	985	985	985
Civil Service, Department of	0	0	0	403	403
Deferred Compensation Board	444	483	461	461	461
Gaming Commission, New York State	28,802	34,165	35,683	36,683	36,683
General Services, Office of	6,216	4,254	4,339	4,339	4,339
State, Department of	31,250	36,340	37,340	37,340	37,340
Taxation and Finance, Department of	15,107	45,523	45,523	45,523	45,523
Workers' Compensation Board	96,093	96,171	98,009	98,009	98,009
Functional Total	178,900	217,921	222,340	223,743	223,743
ELECTED OFFICIALS					
Audit and Control, Department of	14,524	20,183	20,501	20,852	20,852
Judiciary	91,422	95,500	95,500	95,500	95,500

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

	FY 2025 Actuals	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected
Law, Department of	43,873	49,035	49,455	50,223	50,223
Functional Total	<u>149,819</u>	<u>164,718</u>	<u>165,456</u>	<u>166,575</u>	<u>166,575</u>
ALL OTHER CATEGORIES					
Miscellaneous	2,043	(147,466)	(197,376)	(197,376)	(197,376)
Functional Total	<u>2,043</u>	<u>(147,466)</u>	<u>(197,376)</u>	<u>(197,376)</u>	<u>(197,376)</u>
TOTAL PERSONAL SERVICE SPENDING	<u><u>6,131,045</u></u>	<u><u>6,531,899</u></u>	<u><u>6,731,511</u></u>	<u><u>6,950,303</u></u>	<u><u>7,175,615</u></u>

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

	FY 2025 Actuals	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT					
Agriculture and Markets, Department of	2,116	2,573	2,574	2,574	2,574
Alcoholic Beverage Control, Division of	27,248	21,589	22,245	22,698	22,720
Economic Development, Department of	1,538	1,847	1,847	1,847	1,847
Financial Services, Department of	64,564	55,386	55,539	55,539	55,539
Olympic Regional Development Authority	0	150	150	150	150
Public Service Department	8,567	13,803	14,679	14,848	14,998
Functional Total	104,033	95,348	97,034	97,656	97,828
PARKS AND THE ENVIRONMENT					
Environmental Conservation, Department of	28,606	25,676	25,676	25,676	25,676
Parks, Recreation and Historic Preservation, Office of	43,700	37,515	37,822	37,822	37,822
Functional Total	72,306	63,191	63,498	63,498	63,498
TRANSPORTATION					
Motor Vehicles, Department of	16,117	10,565	10,565	10,565	10,565
Transportation, Department of	4,666	5,720	5,875	6,034	6,214
Waterfront Commission	239	300	300	300	300
Functional Total	21,022	16,585	16,740	16,899	17,079
HEALTH					
Health, Department of	133,072	162,683	164,533	162,548	165,844
<i>Medicaid Administration</i>	23	1	1	1	1
<i>Public Health</i>	133,049	162,682	164,532	162,547	165,843
Functional Total	133,072	162,683	164,533	162,548	165,844
SOCIAL WELFARE					
Children and Family Services, Office of	16,137	18,208	17,603	17,939	17,939
<i>OCFS</i>	16,137	18,208	17,603	17,939	17,939
Housing and Community Renewal, Division of	10,765	13,622	17,971	18,869	15,869
Labor, Department of	21,619	24,788	24,038	24,038	24,038
Temporary and Disability Assistance, Office of	398	200	200	200	200
<i>All Other</i>	398	200	200	200	200
Functional Total	48,919	56,818	59,812	61,046	58,046
MENTAL HYGIENE					
Addiction Services and Supports, Office of	7,977	9,272	9,443	9,430	9,430
<i>OASAS</i>	7,977	9,272	9,443	9,430	9,430
Mental Health, Office of	3,172	5,526	5,526	5,526	5,526
<i>OMH</i>	3,172	5,526	5,526	5,526	5,526
People with Developmental Disabilities, Office for	349	202	202	202	202
<i>OPWDD</i>	349	202	202	202	202
Functional Total	11,498	15,000	15,171	15,158	15,158
PUBLIC PROTECTION/CRIMINAL JUSTICE					
Corrections and Community Supervision, Department of	227	2,448	2,448	2,448	2,448
<i>DOCCS</i>	227	2,448	2,448	2,448	2,448
Criminal Justice Services, Division of	5,465	1,991	2,030	2,069	2,069
Homeland Security and Emergency Services, Division of	15,434	16,345	17,155	17,674	17,674
Indigent Legal Services, Office of	732	1,023	1,041	1,059	1,059
Military and Naval Affairs, Division of	2,779	4,507	4,583	4,661	4,661
State Police, Division of	31,514	37,050	37,216	37,355	37,355
Victim Services, Office of	660	6,084	6,084	6,098	6,098
Functional Total	56,811	69,448	70,557	71,364	71,364
HIGHER EDUCATION					
Higher Education Services Corporation, New York State	6,580	9,518	2,000	2,000	2,000
State University of New York	2,948,867	3,370,930	3,515,564	3,664,538	3,821,279
Functional Total	2,955,447	3,380,448	3,517,564	3,666,538	3,823,279
EDUCATION					
Education, Department of	32,576	36,804	35,371	36,221	36,221
<i>All Other</i>	32,576	36,804	35,371	36,221	36,221
Functional Total	32,576	36,804	35,371	36,221	36,221
GENERAL GOVERNMENT					
Budget, Division of the	811	2,025	2,025	2,025	2,025
Civil Service, Department of	0	0	0	13	13
Deferred Compensation Board	17	66	100	100	100
Elections, State Board of	682	375	875	375	125
Gaming Commission, New York State	12,355	21,566	21,574	21,594	21,594
General Services, Office of	4,215	9,584	9,789	9,789	9,789
Labor Management Committees	0	337	346	346	346

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

	FY 2025 Actuals	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected
Prevention of Domestic Violence, Office for	0	3	3	3	3
Public Employment Relations Board	48	50	51	51	51
State, Department of	15,423	19,793	23,062	23,062	23,062
Taxation and Finance, Department of	46,870	30,344	30,344	30,344	30,344
Veterans' Services, Department of	276	160	160	160	160
Workers' Compensation Board	54,280	57,308	58,265	57,736	57,736
Functional Total	<u>134,977</u>	<u>141,611</u>	<u>146,594</u>	<u>145,598</u>	<u>145,348</u>
ELECTED OFFICIALS					
Audit and Control, Department of	9,733	8,222	8,331	8,485	8,485
Judiciary	64,785	55,000	55,000	55,000	55,000
Law, Department of	41,032	55,046	55,138	56,052	56,052
Legislature	1,539	950	950	950	950
Functional Total	<u>117,089</u>	<u>119,218</u>	<u>119,419</u>	<u>120,487</u>	<u>120,487</u>
ALL OTHER CATEGORIES					
Miscellaneous	1,414	(73,248)	(123,431)	(123,431)	(123,431)
Functional Total	<u>1,414</u>	<u>(73,248)</u>	<u>(123,431)</u>	<u>(123,431)</u>	<u>(123,431)</u>
TOTAL NON-PERSONAL SERVICE/INDIRECT COSTS SPENDING	<u>3,689,164</u>	<u>4,083,906</u>	<u>4,182,862</u>	<u>4,333,582</u>	<u>4,490,721</u>

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

	FY 2025 Actuals	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT					
Agriculture and Markets, Department of	1,140	2,296	2,296	2,296	2,296
Alcoholic Beverage Control, Division of	12,016	14,704	14,877	15,093	15,093
Economic Development, Department of	0	28	28	28	28
Financial Services, Department of	117,259	116,803	120,114	120,114	120,114
Public Service Department	36,887	41,407	44,294	46,859	49,815
Functional Total	167,302	175,238	181,609	184,390	187,346
PARKS AND THE ENVIRONMENT					
Environmental Conservation, Department of	46,341	48,931	48,931	48,931	48,931
Parks, Recreation and Historic Preservation, Office of	6,692	5,560	5,560	5,560	5,560
Functional Total	53,033	54,491	54,491	54,491	54,491
TRANSPORTATION					
Motor Vehicles, Department of	21,944	26,767	26,767	26,767	26,767
Transportation, Department of	1,973	2,348	2,470	2,893	2,954
Functional Total	23,917	29,115	29,237	29,660	29,721
HEALTH					
Health, Department of	38,679	47,066	47,284	47,481	47,676
<i>Medicaid Administration</i>	560	1	1	1	1
<i>Public Health</i>	38,119	47,065	47,283	47,480	47,675
Functional Total	38,679	47,066	47,284	47,481	47,676
SOCIAL WELFARE					
Children and Family Services, Office of	1,910	2,600	2,701	2,787	2,787
<i>OCFS</i>	1,910	2,600	2,701	2,787	2,787
Housing and Community Renewal, Division of	23,941	30,181	29,953	29,953	29,953
Labor, Department of	24,635	26,399	26,408	26,408	26,408
Temporary and Disability Assistance, Office of	6	128	128	128	128
<i>All Other</i>	6	128	128	128	128
Functional Total	50,492	59,308	59,190	59,276	59,276
MENTAL HYGIENE					
Addiction Services and Supports, Office of	0	589	602	615	615
<i>OASAS</i>	0	589	602	615	615
Mental Health, Office of	0	393	398	398	398
<i>OMH</i>	0	393	398	398	398
Functional Total	0	982	1,000	1,013	1,013
PUBLIC PROTECTION/CRIMINAL JUSTICE					
Corrections and Community Supervision, Department of	164	139	142	142	142
<i>DOCCS</i>	164	139	142	142	142
Criminal Justice Services, Division of	1,244	0	0	0	0
Homeland Security and Emergency Services, Division of	551	879	882	900	900
Indigent Legal Services, Office of	3,260	3,001	3,050	3,100	3,100
State Police, Division of	23,850	29,523	29,523	29,523	29,523
Victim Services, Office of	2,421	2,373	2,373	2,407	2,407
Functional Total	31,490	35,915	35,970	36,072	36,072
HIGHER EDUCATION					
Higher Education Services Corporation, New York State	8,442	6,207	0	0	0
State University of New York	543,858	682,270	722,932	758,860	796,578
Functional Total	552,300	688,477	722,932	758,860	796,578
EDUCATION					
Education, Department of	43,428	48,300	49,000	49,000	49,000
<i>All Other</i>	43,428	48,300	49,000	49,000	49,000
Functional Total	43,428	48,300	49,000	49,000	49,000
GENERAL GOVERNMENT					
Budget, Division of the	651	590	590	590	590
Civil Service, Department of	0	0	0	266	266
Deferred Compensation Board	291	297	302	302	302
Gaming Commission, New York State	16,112	22,424	22,651	23,383	23,383
General Services, Office of	3,870	2,858	2,915	2,915	2,915
State, Department of	14,196	22,395	22,395	22,395	22,395
Taxation and Finance, Department of	9,941	22,077	22,077	22,077	22,077
Workers' Compensation Board	62,810	64,090	66,377	66,419	66,462
Functional Total	107,871	134,731	137,307	138,347	138,390
ELECTED OFFICIALS					
Audit and Control, Department of	1,825	2,667	2,759	2,811	2,811

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

	FY 2025 Actuals	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected
Judiciary	47,126	48,666	48,666	48,666	48,666
Law, Department of	27,195	30,305	30,806	31,306	31,306
Functional Total	<u>76,146</u>	<u>81,638</u>	<u>82,231</u>	<u>82,783</u>	<u>82,783</u>
ALL OTHER CATEGORIES					
Miscellaneous	1,327	1,525	1,596	1,599	1,602
Functional Total	<u>1,327</u>	<u>1,525</u>	<u>1,596</u>	<u>1,599</u>	<u>1,602</u>
TOTAL GENERAL STATE CHARGES SPENDING	<u><u>1,145,985</u></u>	<u><u>1,356,786</u></u>	<u><u>1,401,847</u></u>	<u><u>1,442,972</u></u>	<u><u>1,483,948</u></u>

**CASH DISBURSEMENTS BY FUNCTION
SPECIAL REVENUE FEDERAL FUNDS
ASSISTANCE AND GRANTS
(thousands of dollars)**

	FY 2025 Actuals	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT					
Agriculture and Markets, Department of	1,587	0	0	0	0
Economic Development, Department of	8,520	10,055	10,055	10,055	10,055
Empire State Development Corporation	0	98,500	24,750	24,750	24,750
Public Service Department	0	0	0	0	0
Functional Total	10,107	108,555	34,805	34,805	34,805
PARKS AND THE ENVIRONMENT					
Parks, Recreation and Historic Preservation, Office of	3,343	4,470	4,470	4,470	4,470
Functional Total	3,343	4,470	4,470	4,470	4,470
TRANSPORTATION					
Motor Vehicles, Department of	23,843	18,000	18,000	18,000	18,000
Transportation, Department of	71,423	42,504	42,504	42,504	42,504
Functional Total	95,266	60,504	60,504	60,504	60,504
HEALTH					
Aging, Office for the	132,083	98,694	98,694	98,694	98,694
Health, Department of	68,203,518	74,976,292	64,920,963	61,124,135	62,213,226
<i>Medical Assistance</i>	51,828,331	57,105,732	58,232,357	57,866,750	58,904,966
<i>Essential Plan</i>	12,348,525	14,039,089	3,195,000	0	0
<i>Medicaid Administration</i>	757,704	963,865	769,834	494,834	494,834
<i>Public Health</i>	3,268,958	2,867,606	2,723,772	2,762,551	2,813,426
Functional Total	68,335,601	75,074,986	65,019,657	61,222,829	62,311,920
SOCIAL WELFARE					
Children and Family Services, Office of	1,604,941	1,411,344	1,044,300	1,044,300	1,044,300
<i>OCFS</i>	1,604,941	1,411,344	1,044,300	1,044,300	1,044,300
Housing and Community Renewal, Division of	88,641	81,500	82,500	66,500	48,434
Labor, Department of	174,043	151,892	151,892	151,892	151,892
Temporary and Disability Assistance, Office of	3,860,893	3,918,346	4,014,276	3,760,776	3,760,776
<i>Welfare Assistance</i>	2,554,502	2,801,346	2,897,276	2,643,776	2,643,776
<i>All Other</i>	1,306,391	1,117,000	1,117,000	1,117,000	1,117,000
Functional Total	5,728,518	5,563,082	5,292,968	5,023,468	5,005,402
MENTAL HYGIENE					
Addiction Services and Supports, Office of	142,910	130,440	130,440	130,440	130,440
<i>OASAS</i>	142,910	130,440	130,440	130,440	130,440
Mental Health, Office of	79,385	55,965	55,965	55,965	55,965
<i>OMH</i>	79,385	55,965	55,965	55,965	55,965
Functional Total	222,295	186,405	186,405	186,405	186,405
PUBLIC PROTECTION/CRIMINAL JUSTICE					
Criminal Justice Services, Division of	21,344	15,800	15,800	15,800	15,800
Homeland Security and Emergency Services, Division of	4,065,145	3,500,000	1,008,000	1,008,000	1,008,000
Victim Services, Office of	106,354	93,000	93,000	93,000	93,000
Functional Total	4,192,843	3,608,800	1,116,800	1,116,800	1,116,800
HIGHER EDUCATION					
City University of New York	1,552	11,900	0	0	0
Functional Total	1,552	11,900	0	0	0
EDUCATION					
Arts, Council on the	1,041	600	600	600	600
Education, Department of	8,685,341	4,321,645	4,177,645	4,177,645	4,177,645
<i>School Aid</i>	7,627,515	3,439,938	3,295,938	3,295,938	3,295,938
<i>Special Education Categorical Programs</i>	995,523	800,000	800,000	800,000	800,000
<i>All Other</i>	62,303	81,707	81,707	81,707	81,707
Functional Total	8,686,382	4,322,245	4,178,245	4,178,245	4,178,245
GENERAL GOVERNMENT					
Elections, State Board of	755	0	0	0	0
General Services, Office of	0	250	250	250	250
Prevention of Domestic Violence, Office for	116	0	0	0	0
State, Department of	65,371	57,957	57,957	57,957	57,957
Functional Total	66,242	58,207	58,207	58,207	58,207
ALL OTHER CATEGORIES					
Miscellaneous	(523,849)	(467,938)	(467,938)	(467,938)	(467,938)
Functional Total	(523,849)	(467,938)	(467,938)	(467,938)	(467,938)
TOTAL ASSISTANCE AND GRANTS SPENDING	86,818,300	88,531,216	75,484,123	71,417,795	72,488,820

**CASH DISBURSEMENTS BY FUNCTION
SPECIAL REVENUE FEDERAL FUNDS
PERSONAL SERVICE
(thousands of dollars)**

	FY 2025 Actuals	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT					
Agriculture and Markets, Department of	4,766	3,413	3,413	3,413	3,413
Alcoholic Beverage Control, Division of	11	0	0	0	0
Public Service Department	2,424	1,427	1,427	1,427	1,427
Functional Total	7,201	4,840	4,840	4,840	4,840
PARKS AND THE ENVIRONMENT					
Environmental Conservation, Department of	23,370	30,511	30,511	30,511	30,511
Parks, Recreation and Historic Preservation, Office of	3,093	2,867	2,867	2,867	2,867
Functional Total	26,463	33,378	33,378	33,378	33,378
TRANSPORTATION					
Motor Vehicles, Department of	4,350	4,795	4,795	4,795	4,795
Transportation, Department of	11,858	10,799	11,122	11,456	11,800
Waterfront Commission	0	40	40	40	40
Functional Total	16,208	15,634	15,957	16,291	16,635
HEALTH					
Aging, Office for the	5,155	6,068	6,068	6,068	6,068
Health, Department of	125,062	131,963	132,632	127,246	127,246
<i>Essential Plan</i>	3,526	5,702	5,852	0	0
<i>Medicaid Administration</i>	52,138	61,322	61,848	62,296	62,296
<i>Public Health</i>	69,398	64,939	64,932	64,950	64,950
Medicaid Inspector General, Office of the	16,589	17,558	17,558	17,558	17,558
Functional Total	146,806	155,589	156,258	150,872	150,872
SOCIAL WELFARE					
Children and Family Services, Office of	40,296	35,398	36,012	36,244	36,244
<i>OCFS</i>	40,296	35,398	36,012	36,244	36,244
Housing and Community Renewal, Division of	6,435	8,452	8,452	8,452	8,452
Human Rights, Division of	0	3,421	3,421	3,421	3,421
Labor, Department of	205,634	179,892	180,035	180,035	180,035
National and Community Service	683	470	479	479	479
Temporary and Disability Assistance, Office of	111,274	79,311	79,311	79,311	79,311
<i>All Other</i>	111,274	79,311	79,311	79,311	79,311
Functional Total	364,322	306,944	307,710	307,942	307,942
MENTAL HYGIENE					
Addiction Services and Supports, Office of	5,191	5,256	5,309	5,309	5,309
<i>OASAS</i>	5,191	5,256	5,309	5,309	5,309
Developmental Disabilities, State Council on	1,114	100	100	100	100
Justice Center	15,056	12,685	12,688	12,690	12,690
Mental Health, Office of	1,353	1,065	1,065	1,065	1,065
<i>OMH</i>	1,353	1,065	1,065	1,065	1,065
People with Developmental Disabilities, Office for	124	0	0	0	0
<i>OPWDD</i>	124	0	0	0	0
Functional Total	22,838	19,106	19,162	19,164	19,164
PUBLIC PROTECTION/CRIMINAL JUSTICE					
Corrections and Community Supervision, Department of	1,217	3,753	3,753	3,753	3,753
<i>DOCCS</i>	1,217	3,753	3,753	3,753	3,753
Criminal Justice Services, Division of	3,128	5,062	5,162	5,259	5,259
Homeland Security and Emergency Services, Division of	15,810	15,000	15,000	15,000	15,000
Military and Naval Affairs, Division of	26,156	24,584	25,076	25,578	26,089
State Police, Division of	21,355	13,426	13,695	13,969	13,969
Victim Services, Office of	3,821	2,455	2,455	2,455	2,455
Functional Total	71,487	64,280	65,141	66,014	66,525
HIGHER EDUCATION					
Higher Education Services Corporation, New York State	284	836	836	836	836
State University of New York	9,233	8,306	8,306	8,306	8,306
Functional Total	9,517	9,142	9,142	9,142	9,142
EDUCATION					
Education, Department of	100,511	87,737	87,737	87,737	87,737
<i>School Aid</i>	986	0	0	0	0
<i>All Other</i>	99,525	87,737	87,737	87,737	87,737
Functional Total	100,511	87,737	87,737	87,737	87,737
GENERAL GOVERNMENT					
Budget, Division of the	118	0	0	0	0
Elections, State Board of	978	704	718	732	732
Information Technology Services, Office of	553	0	0	0	0

**CASH DISBURSEMENTS BY FUNCTION
SPECIAL REVENUE FEDERAL FUNDS
PERSONAL SERVICE
(thousands of dollars)**

	FY 2025 Actuals	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected
Prevention of Domestic Violence, Office for	74	0	0	0	0
State, Department of	3,911	10,758	10,758	10,758	10,758
Veterans' Services, Department of	723	903	912	912	912
Functional Total	<u>6,357</u>	<u>12,365</u>	<u>12,388</u>	<u>12,402</u>	<u>12,402</u>
ELECTED OFFICIALS					
Judiciary	1,307	1,500	1,500	1,500	1,500
Law, Department of	21,082	25,473	25,473	25,916	25,916
Functional Total	<u>22,389</u>	<u>26,973</u>	<u>26,973</u>	<u>27,416</u>	<u>27,416</u>
TOTAL PERSONAL SERVICE SPENDING	<u><u>794,099</u></u>	<u><u>735,988</u></u>	<u><u>738,686</u></u>	<u><u>735,198</u></u>	<u><u>736,053</u></u>

**CASH DISBURSEMENTS BY FUNCTION
SPECIAL REVENUE FEDERAL FUNDS
NON-PERSONAL SERVICE/INDIRECT COSTS
(thousands of dollars)**

	FY 2025 Actuals	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT					
Agriculture and Markets, Department of	24,717	9,808	9,808	9,808	9,808
Alcoholic Beverage Control, Division of	6	0	0	0	0
Economic Development, Department of	916	245	245	245	245
Financial Services, Department of	0	1,400	1,400	1,400	1,400
Public Service Department	961	130	130	130	130
Functional Total	26,600	11,583	11,583	11,583	11,583
PARKS AND THE ENVIRONMENT					
Environmental Conservation, Department of	26,040	16,942	16,942	16,942	16,942
Parks, Recreation and Historic Preservation, Office of	2,142	1,147	1,147	1,147	1,147
Functional Total	28,182	18,089	18,089	18,089	18,089
TRANSPORTATION					
Motor Vehicles, Department of	1,851	4,311	4,311	4,311	4,311
Transportation, Department of	15,268	13,849	14,231	14,776	15,219
Functional Total	17,119	18,160	18,542	19,087	19,530
HEALTH					
Aging, Office for the	1,261	4,348	4,348	4,348	4,348
Health, Department of	1,297,003	1,407,793	1,503,226	1,329,183	1,306,169
<i>Essential Plan</i>	505,981	557,285	565,008	425,000	425,000
<i>Medicaid Administration</i>	335,797	569,801	655,767	618,351	593,351
<i>Public Health</i>	455,225	280,707	282,451	285,832	287,818
Medicaid Inspector General, Office of the	3,406	3,086	3,086	3,086	3,086
Functional Total	1,301,670	1,415,227	1,510,660	1,336,617	1,313,603
SOCIAL WELFARE					
Children and Family Services, Office of	66,718	77,156	76,798	77,712	77,712
<i>OCFS</i>	66,718	77,156	76,798	77,712	77,712
Housing and Community Renewal, Division of	3,122	3,368	3,368	3,368	3,368
Human Rights, Division of	2,208	1,339	1,339	1,339	1,339
Labor, Department of	153,290	81,679	81,679	81,679	81,679
National and Community Service	20,699	17,277	17,194	17,194	17,194
Temporary and Disability Assistance, Office of	86,953	73,954	73,954	73,954	73,954
<i>All Other</i>	86,953	73,954	73,954	73,954	73,954
Functional Total	332,990	254,773	254,332	255,246	255,246
MENTAL HYGIENE					
Addiction Services and Supports, Office of	19,607	3,858	3,956	3,956	3,956
<i>OASAS</i>	19,607	3,858	3,956	3,956	3,956
Developmental Disabilities, State Council on	3,500	3,315	3,315	3,315	3,315
Justice Center	3,123	2,553	2,568	2,581	2,581
Mental Health, Office of	11,516	10,416	10,416	10,416	10,416
<i>OMH</i>	11,516	10,416	10,416	10,416	10,416
People with Developmental Disabilities, Office for	2	1,000	1,000	1,000	1,000
<i>OPWDD</i>	2	1,000	1,000	1,000	1,000
Functional Total	37,748	21,142	21,255	21,268	21,268
PUBLIC PROTECTION/CRIMINAL JUSTICE					
Corrections and Community Supervision, Department of	5,356	1,191	1,191	1,191	1,191
<i>DOCCS</i>	5,356	1,191	1,191	1,191	1,191
Criminal Justice Services, Division of	3,878	4,693	4,784	4,874	4,874
Homeland Security and Emergency Services, Division of	32,951	25,000	25,000	25,000	25,000
Military and Naval Affairs, Division of	20,772	17,440	17,865	18,217	18,217
State Police, Division of	17,372	15,544	16,197	16,521	16,521
Victim Services, Office of	1,407	919	919	919	919
Functional Total	81,736	64,787	65,956	66,722	66,722
HIGHER EDUCATION					
City University of New York	697	2,000	2,000	2,000	2,000
Higher Education Services Corporation, New York State	3,446	5,797	5,797	5,797	5,797
State University of New York	426,658	340,330	340,330	340,330	340,330
Functional Total	430,801	348,127	348,127	348,127	348,127
EDUCATION					
Arts, Council on the	0	100	100	100	100
Education, Department of	91,334	65,381	65,381	65,381	65,381
<i>School Aid</i>	3,586	0	0	0	0
<i>All Other</i>	87,748	65,381	65,381	65,381	65,381
Functional Total	91,334	65,481	65,481	65,481	65,481
GENERAL GOVERNMENT					

**CASH DISBURSEMENTS BY FUNCTION
SPECIAL REVENUE FEDERAL FUNDS
NON-PERSONAL SERVICE/INDIRECT COSTS
(thousands of dollars)**

	FY 2025 Actuals	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected
Budget, Division of the	17,303	0	0	0	0
Elections, State Board of	3,147	7,819	7,938	6,037	6,037
General Services, Office of	20,580	17,193	17,193	17,193	17,193
Information Technology Services, Office of	3,374	0	0	0	0
Prevention of Domestic Violence, Office for	2	0	0	0	0
State, Department of	1,182	9,046	9,046	9,046	9,046
Taxation and Finance, Department of	430	500	500	500	500
Veterans' Services, Department of	309	898	910	910	910
Functional Total	46,327	35,456	35,587	33,686	33,686
ELECTED OFFICIALS					
Judiciary	10,080	11,000	11,000	11,000	11,000
Law, Department of	6,211	11,192	11,192	11,374	11,374
Functional Total	16,291	22,192	22,192	22,374	22,374
ALL OTHER CATEGORIES					
Miscellaneous	401,341	0	0	0	0
Functional Total	401,341	0	0	0	0
TOTAL NON-PERSONAL SERVICE/INDIRECT COSTS SPENDING	2,812,139	2,275,017	2,371,804	2,198,280	2,175,709

**CASH DISBURSEMENTS BY FUNCTION
SPECIAL REVENUE FEDERAL FUNDS
GENERAL STATE CHARGES
(thousands of dollars)**

	FY 2025 Actuals	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT					
Agriculture and Markets, Department of	2,817	2,216	2,216	2,216	2,216
Alcoholic Beverage Control, Division of	6	0	0	0	0
Public Service Department	697	921	921	921	921
Functional Total	3,520	3,137	3,137	3,137	3,137
PARKS AND THE ENVIRONMENT					
Environmental Conservation, Department of	15,052	18,752	18,752	18,752	18,752
Parks, Recreation and Historic Preservation, Office of	19	24	24	24	24
Functional Total	15,071	18,776	18,776	18,776	18,776
TRANSPORTATION					
Motor Vehicles, Department of	2,737	3,090	3,090	3,090	3,090
Transportation, Department of	6,870	7,218	7,594	8,706	8,706
Functional Total	9,607	10,308	10,684	11,796	11,796
HEALTH					
Aging, Office for the	160	0	0	0	0
Health, Department of	50,306	52,592	52,604	52,620	52,632
<i>Medicaid Administration</i>	1,669	9,158	9,158	9,158	9,158
<i>Public Health</i>	48,637	43,434	43,446	43,462	43,474
Medicaid Inspector General, Office of the	10,803	10,862	10,862	10,862	10,862
Functional Total	61,269	63,454	63,466	63,482	63,494
SOCIAL WELFARE					
Children and Family Services, Office of	19,368	23,660	24,590	25,284	25,284
<i>OCFS</i>	19,368	23,660	24,590	25,284	25,284
Housing and Community Renewal, Division of	4,019	5,606	5,501	5,501	5,501
Labor, Department of	129,377	120,280	120,378	120,378	120,378
National and Community Service	0	248	252	252	252
Temporary and Disability Assistance, Office of	70,132	50,476	50,476	50,476	50,476
<i>All Other</i>	70,132	50,476	50,476	50,476	50,476
Functional Total	222,896	200,270	201,197	201,891	201,891
MENTAL HYGIENE					
Developmental Disabilities, State Council on	461	785	785	785	785
Justice Center	0	153	157	169	169
Mental Health, Office of	871	612	612	612	612
<i>OMH</i>	871	612	612	612	612
People with Developmental Disabilities, Office for	78	0	0	0	0
<i>OPWDD</i>	78	0	0	0	0
Functional Total	1,410	1,550	1,554	1,566	1,566
PUBLIC PROTECTION/CRIMINAL JUSTICE					
Corrections and Community Supervision, Department of	531	2,271	2,281	2,281	2,281
<i>DOCCS</i>	531	2,271	2,281	2,281	2,281
Criminal Justice Services, Division of	679	376	384	391	391
Homeland Security and Emergency Services, Division of	8,624	7,000	7,000	7,000	7,000
Military and Naval Affairs, Division of	10,594	7,431	7,431	7,431	7,431
State Police, Division of	3,068	1,500	1,500	1,500	1,500
Victim Services, Office of	249	450	450	450	450
Functional Total	23,745	19,028	19,046	19,053	19,053
HIGHER EDUCATION					
Higher Education Services Corporation, New York State	147	1	1	1	1
State University of New York	123	51	51	51	51
Functional Total	270	52	52	52	52
EDUCATION					
Education, Department of	63,967	56,000	56,000	56,000	56,000
<i>School Aid</i>	784	0	0	0	0
<i>All Other</i>	63,183	56,000	56,000	56,000	56,000
Functional Total	63,967	56,000	56,000	56,000	56,000
GENERAL GOVERNMENT					
Budget, Division of the	75	0	0	0	0
Elections, State Board of	619	453	469	478	478
Information Technology Services, Office of	337	0	0	0	0
State, Department of	1,929	5,812	5,812	5,812	5,812
Veterans' Services, Department of	457	591	594	594	594
Functional Total	3,417	6,856	6,875	6,884	6,884
ELECTED OFFICIALS					

**CASH DISBURSEMENTS BY FUNCTION
SPECIAL REVENUE FEDERAL FUNDS
GENERAL STATE CHARGES
(thousands of dollars)**

	FY 2025 Actuals	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected
Judiciary	355	300	300	300	300
Law, Department of	12,852	16,212	16,212	16,486	16,486
Functional Total	<u>13,207</u>	<u>16,512</u>	<u>16,512</u>	<u>16,786</u>	<u>16,786</u>
TOTAL GENERAL STATE CHARGES SPENDING	<u>418,379</u>	<u>395,943</u>	<u>397,299</u>	<u>399,423</u>	<u>399,435</u>

General Fund Transfers From Other Funds
(thousands of dollars)

Fund	Account Name	FY 2025 Actuals	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected
PIT in Excess of Revenue Bond Debt Service		28,076,877	30,470,638	31,416,421	31,044,061	32,039,232
PTET in Excess of Revenue Bond Debt Service		8,890,429	8,626,950	8,706,000	8,822,000	8,990,000
ECEP in Excess of Revenue Bond Debt Service		7,495	7,500	8,500	9,500	10,000
Sales Tax in Excess of Revenue Bond Debt Service		8,635,540	9,667,436	9,083,968	9,080,715	9,344,771
Sales Tax in Excess of LGAC Bond Debt Service		0	0	0	0	0
Real Estate Taxes in Excess of CW/CA Debt Service		968,787	989,785	1,093,670	1,219,314	1,296,245
Total All Other Transfers		4,273,331	3,130,424	2,360,815	2,086,375	2,220,543
339.21982	Administration Program	659	518	518	518	518
339.22080	Adult Shelter Sanction Account	30,000	3,500	3,500	3,500	0
339.22033	Alcohol Beverage Control	2	0	0	0	0
290.25546	American Rescue Plan Fiscal Recovery Funds	0	77,000	300,000	50,000	0
339.22009	Asbestos Safety Training Program Account	53	0	0	0	0
339.22003	Bell Jar Collection Account	2,035	500	500	500	500
339.21977	Business and Licensing Services Account	4,745	91,828	91,828	91,828	91,828
323.55022	Business Services Center	735	0	0	0	0
002.30000	Capital Projects Fund	353	0	0	0	0
339.21920	Certificate of Need Account	362	0	0	0	0
339.22104	CHCCDP Transfer Account	43	0	0	0	0
061.20810	Child Health Plus	109	85	85	85	85
025.20401	Child Performer Protection Account	48	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	2,077	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	901	894	894	894	894
501.23702	Commercial Gaming Regulation	0	2	2	2	2
339.22015	Crimes Against Revenue Program Account	559	0	0	0	0
339.21945	Criminal Justice Improvement Account	672	737	737	737	737
339.22124	Cuba Lake Management Fund	0	5	5	5	5
072.30050	Dedicated Highway and Bridge Trust	376,988	773,145	818,617	1,055,601	1,253,587
073.20853	Dedicated Mass Transportation Non MTA	300	0	0	0	0
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	783	0	0	0	0
323.55010	Design and Construction Account	0	1,866	1,866	1,866	1,866
339.22079	Department of Transportation-Accident Damage Recovery	3	0	0	0	0
339.22191	Education Assessment Account	7	0	0	0	0
061.20818	Elderly Pharmaceutical Insurance Coverage Premium	85	47	47	47	47
339.22083	Electronic Benefit Transfer and Common Benefit Identification Card	54	0	0	0	0
339.22250	Emergency Election Outreach	2	0	0	0	0
061.20809	Emergency Medical Services Training Account	424	185	185	185	185
301.21080	Environmental Conservation Magazine Account	0	150	150	150	150
339.21959	Environmental Laboratory Fee Account	224	283	283	283	283
301.21081	Environmental Regulatory Account	2,392	2,835	2,835	2,835	2,835
339.22065	Examination and Miscellaneous Revenue Account	0	0	0	0	0
339.21984	Federal Administrative Reimbursement Account	1	0	0	0	0
267.25200	Federal Education Fund	435	1,070	1,070	1,070	1,070
486.26000	Federal Emergency Employment Act Fund	2,586	0	0	0	0
301.21065	Federal Grant Indirect Cost Recovery Account	1,634	1,041	1,041	1,041	1,041
291.313DD	Federal Grants - Capital	588	0	0	0	0
265.25100	Federal Health and Human Services Fund	124,303	107,992	107,992	107,992	107,992
290.25300	Federal Miscellaneous Operating Grants Fund	260,431	842,764	20,460	5,460	5,460
261.25000	Federal USDA/Food and Nutrition Services Fund	22,646	33,292	33,292	33,292	33,292
339.21911	Financial Control Board Account	12	12	12	12	12
339.22074	Financial Management System Account	36	0	0	0	0
339.21950	Fingerprint Identification & Technology Account	0	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	40	21	21	21	21
312.31500	Hazardous Waste Remedial Fund	20,271	25,200	25,200	25,200	25,200
061.20811	HCRA Undistributed Revenue	42	0	0	0	0
481.50650	Health Care Delivery Administration Account	43	0	0	0	0
506.24850	Health Care Transformation Fund	250,000	265,000	285,486	0	0
396.55300	Health Insurance Internal Services Account	3,872	3,428	3,428	3,428	3,428
502.23755	Health Operation and Oversight Account	111	0	0	0	0
339.21960	HESC - Insurance Premium Payments	11,043	10,500	0	0	0
339.22090	Housing Indirect Cost Recovery Account	717	201	201	201	201
390.23551	Indigent Legal Services	80,062	214,000	214,000	198,968	198,968
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
339.22097	Local Public Health Services Account	22	0	0	0	0
339.22122	Local Wireless Public Safety Answering Point Account	139	0	0	0	0
160.20902	Lottery Administration - New	6,864	4,204	4,204	4,204	4,204
301.21066	Low Level Radioactive Waste Account	103	103	103	103	103
304.40100	Mental Health Services Fund	2,871,549	2,168,554	1,921,962	1,983,458	1,976,552
313.21402	Metropolitan Mass Transportation Operating Assistance Account	1,100	0	0	0	0
314.21452	Mobile Source Account	0	6,404	6,404	6,404	6,404
339.21976	Motorcycle Safety Fund	302	0	0	0	0
339.22132	New York Alert	67	0	0	0	0
508.24800	New York State Cannabis Revenue	50,344	0	0	0	0
339.22240	New York State Medical Indemnity	89	0	0	0	0
339.22177	Occupational Health Clinic Account	39	22	22	22	22
305.21252	Occupational Safety and Health Inspection Account	1,448	0	0	0	0
305.21251	Occupational Safety and Health Training and Education Account	1,630	0	0	0	0

General Fund Transfers From Other Funds
(thousands of dollars)

Fund	Account Name	FY 2025 Actuals	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected
323.550ZX	Office of General Services Executive Direction Account	1,419	2,265	2,265	2,265	2,265
323.550ZY	OGS Building Administration - Internal Service	34	0	0	0	0
339.219YL	OGS Building Administration - Special Revenue State	3	0	0	0	0
339.219YN	OGS Standards and Purchase - Special Revenue State	3,000	3,000	3,000	3,000	3,000
323.550ZZ	OGS Standards and Purchase Account - Internal Service	15	0	0	0	0
339.22115	Office of Peopole with Disabilities - Joint Clinic Operation	44	0	0	0	0
339.22112	OTDA Income Account	138	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	42	22	22	22	22
339.22088	Professional Medical Conduct Account	1,705	1,075	1,075	1,075	1,075
339.22123	Public Safety Communication Account	2,026	4,161	4,161	4,161	4,161
339.22011	Public Service Account	5,704	6,128	6,128	6,128	6,128
339.21998	Public Work Enforcement	1,125	0	0	0	0
061.20823	Qualified Health Plan Administration	88	79	79	79	79
339.21965	Radiological Health Protection	100	150	150	150	150
301.21067	Recreation Account	200	200	200	200	200
339.22021	Regulation of Manufactured Housing Account	5,026	0	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	23,659	23,659	23,659	23,659
339.22193	Sales Tax Re-registration Fee Account	16	0	0	0	0
339.22027	Special Conservation Activities Account	32	0	0	0	0
339.22180	SR-Connections Account	1	0	0	0	0
339.22028	State Central Register Account	97	97	97	97	97
339.22126	State Justice Inst Grants	84	0	0	0	0
354.22802	State Police Motor Vehicle Enforcement Account	0	37,420	112,420	112,420	112,420
330.40350	State University Dormitory Income Fund	1,659	1,659	1,659	1,659	1,656
345.22653	State University General IFR Account	28,350	28,022	27,018	26,588	25,599
345.22656	State University Hospital IFR Operations Account	0	0	69,663	62,691	60,271
339.21902	Statewide Planning and Research Cooperative System (SPARCS)	111	36	36	36	36
339.22162	Systems and Technology Account	5,569	4,487	4,487	4,487	4,487
339.22192	Tax Return Preparers Fee	469	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	8,505	4,107	974	974	974
339.22169	Tribal State Compact Revenue Account	0	255,000	142,000	142,000	142,000
339.22172	Underground Facilities Safety Training Account	2,175	3,697	0	0	0
480.25900	Unemployment Insurance Administration Fund	30,309	36,569	36,569	36,569	36,569
482.23601	Unemployment Insurance Special Interest and Penalty Fund	5,164	5,163	5,163	5,163	5,163
339.22103	Vital Records Management Account	931	787	787	787	787
160.20903	VLT Administration Account	0	666	666	666	666
339.22175	Volunteer Recruitment Service Scholarships Account	17	0	0	0	0
301.21053	Waste Tire Management and Recycling Account	10,000	3,000	0	0	0
339.21995	Workers' Compensation Account	14,227	12,753	12,753	12,753	12,753
		50,852,459	52,892,733	52,669,374	52,261,965	53,900,791

General Fund Transfers To Other Funds
(thousands of dollars)

Fund	Account Name	FY 2025 Actuals	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected
Transfers to Debt Service Funds		273,717	301,314	322,808	329,241	565,010
Transfers to Capital Projects Funds		6,924,510	5,342,400	4,012,681	4,070,125	4,349,946
Transfers to SUNY University Operations		1,659,784	1,847,247	1,815,199	1,777,446	1,777,258
Total All Other Transfers		1,972,261	9,330,832	1,782,690	1,664,281	1,703,995
334.55050	Agencies Internal Service	0	250,000	50,000	50,000	50,000
020.20143	Alzheimers Disease Assistance	214	306	270	270	270
339.22138	Authority Budget Office Account	250	0	0	0	0
334.55057	Banking Services	36,098	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	390	581	500	500	500
323.55022	Business Services Center	33,000	33,000	33,000	33,000	33,000
334.55069	Centralized Technology Services	11,460	11,460	11,460	11,460	11,460
054.20601	Charter School Stimulus Account	4,837	4,837	4,837	4,837	4,837
020.20100	Combined Expendable Trust Fund	0	236,300	236,300	236,300	236,300
397.55350	Correctional Industries	22,773	23,773	23,773	23,773	23,773
340.22501	Court Facility Income Account	125,810	132,000	132,000	132,000	132,000
339.21945	Criminal Justice Improvement Account	0	38,938	38,938	38,938	38,938
073.20853	Dedicated Mass Transportation Non MTA	5,581	5,274	5,274	5,274	5,274
303.21203	Department of Environmental ConservationAccount	0	10,000	0	0	0
160.20901	Education - New	0	263	0	0	0
339.22247	Entertainment Diversity Job Training Development	5,184	5,100	5,100	5,100	5,100
261.25000	Federal USDA/Food and Nutrition Services Fund	1,484	0	0	0	0
339.22266	Hazard Mitigation Revolve Loan	1,355	2,000	2,000	2,000	0
506.24850	Health Care Transformation	125,000	250,000	0	0	0
319.40300	Health Income Fund	27,671	16,079	16,079	16,079	16,079
396.55300	Health Insurance Internal Services Account	9,000	9,000	9,000	9,000	9,000
339.22267	Healthcare Stability Fund	350,000	0	0	0	0
339.22140	Helen Hayes Hospital Account	16,229	14,996	7,363	7,363	7,378
316.40250	Housing Debt Fund	(881)	0	0	0	0
390.23551	Indigent Legal Services	0	28,000	28,000	28,000	28,000
481.50651	Interest Assessment Account	0	76,500	0	0	0
345.22652	Long Island Veterans' Home Account	87	0	0	0	0
502.23755	MCF-Health Operation and Oversight Account	6,550	6,550	6,550	6,550	6,550
339.22128	Medication Reimbursement Account	31	0	0	0	0
313.21402	Metropolitan Mass Transportation Operating Assistance Account	27,769	21,175	4,175	4,175	4,175
225.23651	Mobility Tax Trust Account	244,250	243,250	243,250	243,250	243,250
339.22144	Montrose State Veterans Home	4,473	3,860	1,388	1,388	1,405
334.55059	Neighbor Work Project Account	1,000	1,000	1,000	1,000	1,000
225.23653	New York Central Business District Trust	156,091	157,651	159,228	160,820	162,429
368.23151	New York City County Clerk Operations Offset Fund	3,097	2,700	2,700	2,700	2,700
339.22141	New York City Veterans Home (St. Albans) Account	4,117	3,041	1,106	1,106	1,106
339.22211	New York State Campaign Finance	35,186	1,000	100,000	10,000	50,000
339.22142	New York State Home for Veterans and their Dependents (Oxford)	3,113	2,092	513	512	580
339.22240	NYS Medical Indemnity	20	20	20	20	20
339.22177	Occupational Health Clinic Account	5,000	20	20	20	20
323.5502Y	OGS Building Administration - Internal Service	9,500	9,500	9,500	9,500	9,500
303.21204	Oil Spill Compensation	7,303	0	0	0	0
339.22163	Patron Services Account	0	4,000	0	0	0
339.22088	Professional Medical Conduct Account	0	0	0	0	0
020.20183	Prostate Cancer Research and Education	91	114	200	200	200
313.21401	Public Transportation Systems Operating Assistance Account	17,227	17,229	17,229	17,229	17,229
073.20852	Railroad Account	9,228	9,216	11,766	11,766	11,766
339.22171	Recruitment Incentive Account	2,587	2,587	2,587	2,587	2,587
339.22053	Rome School for the Deaf Account	1,044	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	0	5,500	6,000	6,000	6,000
345.22653	State University General IFR Account	11	0	0	0	0
345.22656	State University Hospital IFR Operations Account	594,340	582,525	488,566	458,566	458,566
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	51,456	51,394	65,844	65,844	65,844
481.50650	Unemployment Insurance Benefit Account Fund	0	7,000,000	0	0	0
020.20128	WB Hoyt Memorial Trust Fund	622	788	788	788	788
339.22143	Western New York Veterans Home (Batavia) Account	1,713	1,125	278	278	283
		10,830,272	16,821,793	7,933,378	7,841,093	8,396,209

CASH COMBINING STATEMENT
GENERAL FUND
FY 2026
(millions of dollars)

	General Fund	Tax Stabilization Reserve Fund	Contingency Reserve Fund	Community Projects Fund	Rainy Day Reserve Fund	Refund Reserve Account	Eliminations	Total
Opening Fund Balance	0	1,618	21	25	7,138	48,114	0	56,916
Receipts:								
Taxes	60,547	0	0	0	0	0	0	60,547
Miscellaneous Receipts	4,214	0	0	0	0	0	0	4,214
Federal Receipts	0	0	0	0	0	0	0	0
Total Receipts	64,761	0	0	0	0	0	0	64,761
Disbursements:								
Assistance and Grants	83,290	0	0	0	0	0	0	83,290
State Operations	16,168	0	0	0	0	0	0	16,168
General State Charges	10,204	0	0	0	0	0	0	10,204
Debt Service	0	0	0	0	0	0	0	0
Capital Projects	0	0	0	0	0	0	0	0
Total Disbursements	109,662	0	0	0	0	0	0	109,662
Other financing sources (uses):								
Transfers from Other Funds	57,347	170	0	0	4,344	(8,968)	0	52,893
Transfers to Other Funds	(12,446)	(170)	0	0	(3,344)	(860)	0	(16,820)
Bond and Note Proceeds	0	0	0	0	0	0	0	0
Net other financing sources (uses)	44,901	0	0	0	1,000	(9,828)	0	36,073
Change in Fund Balance	0	0	0	0	1,000	(9,828)	0	(8,828)
Closing Fund Balance	0	1,618	21	25	8,138	38,286	0	48,088

CASH COMBINING STATEMENT
SPECIAL REVENUE FUNDS
FY 2026
(Thousands of dollars)

	MENTAL HEALTH GIFTS AND DONATIONS (20900-20999)	COMBINED EXPENDABLE TRUST (20900-20999)	NEW YORK INTEREST ON LAWYER ACCOUNT (20900-20949)	NEW YORK STATE ARCHIVES PARTNERSHIP TRUST (20910-20959)	CHILD PERFORMER'S PROTECTION (20900-20949)	TUTION REIMBURSEMENT (20950-20999)	LOCAL GOVERNMENT RECORDS MANAGEMENT IMPROVEMENT (20900-20949)	SCHOOL TAX RELIEF (20950-20999)	CHARTER SCHOOL STIMULUS (20900-20949)	HEALTH CARE REFORM ACT RESOURCES (20900-20949)	DEDICATED MASS TRANSPORTATION TRUST (20900-20999)
Opening Fund Balance	903	66,727	605,467	(7)	272	12,737	6,482	0	8,264	14,498	93,974
Receipts:											
Taxes	0	0	0	0	0	0	0	1,371,911	0	540,000	432,441
Miscellaneous Receipts	72	(223,289)	188,000	318	120	5,098	9,396	0	0	7,228,538	140,723
Federal Receipts	0	0	0	0	0	0	0	0	0	0	0
Total Receipts	72	(223,289)	188,000	318	120	5,098	9,396	1,371,911	0	7,768,538	573,164
Disbursements:											
Assistance and Grants	0	8,804	103,886	0	0	0	5,056	1,371,911	4,837	7,718,699	632,123
State Operations	72	6,143	1,998	458	233	3,371	2,442	0	0	111,416	0
General State Charges	0	215	726	207	168	1,419	1,300	0	0	10,742	0
Debt Service	0	0	0	0	0	0	0	0	0	0	0
Capital Projects	0	0	0	0	0	0	0	0	0	0	0
Total Disbursements	72	15,162	106,610	665	401	4,790	8,798	1,371,911	4,837	7,840,857	632,123
Other Financing Sources (Uses):											
Transfers from Other Funds	0	238,089	0	300	600	0	0	0	4,837	318,000	65,884
Transfers to Other Funds	0	(380)	0	(8)	(27)	(242)	(601)	0	0	(260,178)	0
Bond & Note Proceeds	0	0	0	0	0	0	0	0	0	0	0
Net Other Financing Sources (Uses)	0	237,709	0	292	573	(242)	(601)	0	4,837	57,822	65,884
Change in Fund Balance	903	65,985	81,390	(55)	292	66	(3)	0	0	(14,497)	6,925
Closing Fund Balance			686,857	(62)	564	12,803	6,479	0	8,264	1	100,899

	STATE LOTTERY (20900-20949)	COMBINED STUDENT LOAN (20950-20999)	MTA FINANCIAL ASSISTANCE (20900-20949)	USDA/FOOD AND NUTRITION SERVICES (20900-20959)	FEDERAL HEALTH AND HUMAN SERVICES (20900-20949)	FEDERAL EDUCATION (20900-20949)	MISCELLANEOUS OPERATING GRANTS (20900-20949)	SEWAGE TREATMENT PROGRAM MANAGEMENT AND ADMINISTRATION (20900-20949)	ENCON SPECIAL REVENUE (20900-20949)	CONSERVATION (20900-20949)	ENVIRONMENTAL PROTECTION AND OIL SPILL COMPENSATION (20900-20949)
Opening Fund Balance	432,404	10,515	132,478	(16,481)	7,509,919	(56,604)	284,149	(137)	7,628	136,207	2,378
Receipts:											
Taxes	0	0	0	0	0	0	0	0	0	0	0
Miscellaneous Receipts	3,630,961	20,000	629	100,000	920,811	0	22,442	900	81,399	46,792	58,625
Federal Receipts	0	(10,500)	0	3,045,398	82,793,628	3,373,877	5,037,206	0	0	0	0
Total Receipts	3,630,961	9,500	629	3,145,398	83,714,439	3,373,877	5,059,648	900	81,399	46,792	58,625
Disbursements:											
Assistance and Grants	3,722,119	0	401,901	2,997,288	78,788,142	2,739,385	3,854,620	0	0	0	0
State Operations	35,551	4,000	0	76,975	1,822,977	558,264	291,330	432	67,879	28,746	16,276
General State Charges	14,215	0	0	14,036	137,145	64,029	60,494	266	25,749	13,387	9,284
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	3,771,885	4,000	401,901	3,088,299	80,748,264	3,361,578	4,206,444	698	95,628	42,133	25,560
Other Financing Sources (Uses):											
Transfers from Other Funds	10,119	0	400,901	0	0	0	0	0	18,757	75	29,006
Transfers to Other Funds	(4,870)	0	0	(57,099)	(2,471,374)	(12,345)	(930,204)	0	(16,351)	(1,895)	(46,493)
Bond & Note Proceeds	0	0	0	0	0	0	0	0	0	0	0
Net Other Financing Sources (Uses)	5,249	0	400,901	(57,099)	(2,471,374)	(12,345)	(930,204)	0	2,406	(1,820)	(17,487)
Change in Fund Balance	(135,675)	5,500	(371)	0	494,801	(46)	(77,000)	202	(9,823)	2,839	15,578
Closing Fund Balance	296,729	16,015	132,107	(16,481)	8,004,720	(56,650)	207,149	65	(2,195)	139,046	17,956

CASH COMBINING STATEMENT SPECIAL REVENUE FUNDS FY 2026 (Thousands of dollars)											
	TRAINING AND EDUCATION PROGRAM ON OCCUPATIONAL SAFETY AND HEALTH (2150-21429)	LAWYERS' FUND FOR CLIENT PROTECTION (2130-21349)	EQUIPMENT LOAN FUND FOR THE DISABLED (2130-21399)	MASS TRANSPORTATION OPERATING ASSISTANCE (2400-21449)	CLEAN AIR (2450-21499)	NEW YORK STATE INFRASTRUCTURE TRUST (2150-21449)	LEGISLATIVE SERVICES (2150-21599)	STATE UNIVERSITY DORMITORY INCOME (4030-40399)	COMBINED EXPENDABLE TRUST (2150-21699)	WINTER SPORTS EDUCATION TRUST (21700-21749)	ARTS CAPITAL GRANTS (21850-21899)
Opening Fund Balance	5,638	12,324	574	1,169,757	(49,298)	81	14,613	338,802	515	0	337
Receipts:											
Taxes	0	0	0	3,661,970	0	0	0	0	0	0	0
Miscellaneous Receipts	48,496	9,000	28	17,500	57,200	0	1,719	350,106	6	75	60
Federal Receipts	0	0	0	0	0	0	0	0	0	0	0
Total Receipts	48,496	9,000	28	3,679,470	57,200	0	1,719	350,106	6	75	60
Disbursements:											
Assistance and Grants	0	0	0	4,054,433	0	0	0	0	0	0	98
State Operations	48,137	10,800	111	4,196	26,035	0	950	0	6	75	0
General State Charges	18,247	400	0	2,348	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	66,384	11,200	111	4,060,977	39,283	0	950	0	6	75	98
Other Financing Sources (Uses):											
Transfers from Other Funds	15,000	0	0	38,404	0	0	0	0	0	0	0
Transfers to Other Funds	0	0	0	0	(6,404)	0	0	(417,533)	0	0	0
Bond & Note Proceeds	0	0	0	0	0	0	0	0	0	0	0
Net Other Financing Sources (Uses)	15,000	0	0	38,404	(6,404)	0	0	(417,533)	0	0	0
Change in Fund Balance	(2,888)	(2,200)	(83)	(343,103)	11,513	0	769	(67,427)	0	0	(38)
Closing Fund Balance	2,750	10,124	491	826,654	(37,785)	81	15,382	271,375	515	0	295
Opening Fund Balance	3,195,863	7,787	60	1,969,006	768	278	209,488	435	27	3,718	(25,934)
Receipts:											
Taxes	0	0	0	0	0	0	0	0	0	0	0
Miscellaneous Receipts	3,724,915	150	0	6,233,349	7,249	1,208	123,625	160	0	900	3,068
Federal Receipts	89	0	0	0	0	0	0	0	0	0	0
Total Receipts	3,725,004	150	0	6,233,349	7,249	1,208	123,625	160	0	900	3,068
Disbursements:											
Assistance and Grants	3,352,440	127,600	0	0	0	0	4,237	0	0	3,102	0
State Operations	1,572,506	2,200	0	8,480,892	7,226	1,947	10,073	157	0	0	3,971
General State Charges	499,253	1,000	0	682,270	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	5,424,199	130,800	0	9,163,162	7,226	2,447	14,310	218	0	3,102	3,971
Other Financing Sources (Uses):											
Transfers from Other Funds	751,752	132,000	0	2,955,446	0	0	0	0	0	0	0
Transfers to Other Funds	1,178,368	0	0	(242,777)	0	0	(37,420)	0	0	0	0
Bond & Note Proceeds	0	0	0	0	0	0	0	0	0	0	0
Net Other Financing Sources (Uses)	1,930,120	132,000	0	2,712,669	0	0	(37,420)	0	0	0	0
Change in Fund Balance	230,925	1,350	0	(217,144)	23	(1,239)	71,895	(58)	0	(2,202)	(903)
Closing Fund Balance	3,426,788	9,137	60	1,751,862	791	(961)	281,383	377	27	1,516	(26,837)

CASH COMBINING STATEMENT
SPECIAL REVENUE FUNDS
FY 2026
(Thousands of dollars)

	VOCATIONAL REHABILITATION (23950-23999)	DRINKING WATER PROCESsing MANAGEMENT AND ADMINISTRATION (23100-23149)	NEW YORK CITY CORRECTIONS OPERATIONS OFFSET (23150-23199)	JUDICIARY CORRECTIONS PROCESSING OFFSET (23200-23249)	US OLYMPIC COMMITTEE/ LAWYERS OLYMPIC TRAINING (23500-23549)	INDIGENT SERVICES LEGAL (23550-23599)	UNEMPLOYMENT ADMINISTRATION (23600-23649)	UNEMPLOYMENT INTEREST AND PENALTY (23650-23699)	UNEMPLOYMENT OCCUPATIONAL TRAINING (23950, 23952-23999)	FEDERAL EMPLOYMENT AND TRAINING GRANTS (26000-26049)	COMMERCIAL GAMING REVENUE (27700-27749)
Opening Fund Balance	168	1	(30,481)	16,833	368	902,398	115,884	65,579	(420)	(5,944)	16,616
Receipts:											
Taxes	0	0	0	0	0	0	0	0	0	0	0
Miscellaneous Receipts	70	0	38,600	60,000	85	312,662	56,151	15,866	0	0	182,341
Federal Receipts	0	0	0	0	0	0	345,227	0	7,780	167,019	0
Total Receipts	70	0	38,600	60,000	85	312,662	401,378	15,866	7,780	167,019	182,341
Disbursements:											
Assistance and Grants	20	0	0	0	0	302,684	9,339	0	7,780	134,762	180,246
State Operations	28	0	26,500	42,100	75	30,502	237,310	1,325	0	24,149	5,009
General State Charges	0	0	14,800	20,866	0	3,001	111,981	1,173	0	8,258	3,675
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	48	0	41,300	62,966	75	336,187	358,630	2,498	7,780	167,169	188,930
Other Financing Sources (Uses):											
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	(214,000)	(36,569)	(15,163)	0	0	(2)
Bond & Note Proceeds	0	0	0	0	0	0	0	0	0	0	0
Net Other Financing Sources (Uses)	0	(1,108)	2,700	0	0	(186,000)	(36,569)	(15,163)	0	0	(2)
Change in Fund Balance	22	(1,108)	0	(2,966)	10	(209,525)	6,179	(1,795)	0	(150)	(6,591)
Closing Fund Balance	190	(1,107)	(30,481)	13,867	378	692,873	122,063	63,784	(420)	(6,094)	10,025

	MEDICAL CANNABIS TRUST (23750-23799)	DEDICATED STATE SPECIAL REVENUE (23800-23899)	INTERACTIVE FANTASY SPORTS (24950-24954)	HEALTH CARE TRANSFORMATION (24850-24899)	CHARITABLE GIFTS TRUST (24900-24949)	NEW YORK STATE CANNABIS REVENUE (24800-24849)	MOBILE SPORTS WAGERING (24952-24999)	SPECIAL REVENUE OTHER	SUB TOTAL	ELIMINATIONS	FINANCIAL PLAN
Opening Fund Balance	12,136	334,325	2,691	270,486	155	31,396	280,378	0	18,119,181	0	18,119,181
Receipts:											
Taxes	3,000	400	0	0	0	194,000	0	0	6,203,722	0	6,203,722
Miscellaneous Receipts	0	76,478	10,000	15,000	0	0	1,197,000	(1,000)	24,773,602	0	24,773,602
Federal Receipts	0	0	0	0	0	0	0	0	94,759,724	0	94,759,724
Total Receipts	3,000	76,878	10,000	15,000	0	194,000	1,197,000	(1,000)	125,737,048	0	125,737,048
Disbursements:											
Assistance and Grants	6,350	83,250	0	0	0	7,729	1,457,339	0	112,080,080	0	112,080,080
State Operations	5,309	5,746	367	0	0	50,545	0	0	13,626,810	0	13,626,810
General State Charges	1,614	1,508	64	0	0	15,080	0	0	1,752,729	0	1,752,729
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	13,273	90,504	431	0	0	73,354	1,457,339	0	127,459,619	0	127,459,619
Other Financing Sources (Uses):											
Transfers from Other Funds	6,550	0	0	250,000	0	0	0	1,000	5,267,420	(1,406,773)	3,860,647
Transfers to Other Funds	0	(45)	(5,000)	(265,000)	0	(4,856)	0	0	(3,869,576)	1,406,773	(2,462,803)
Bond & Note Proceeds	0	0	0	0	0	0	0	0	0	0	0
Net Other Financing Sources (Uses)	6,550	(45)	(5,000)	(15,000)	0	(4,856)	0	1,000	1,397,844	0	1,397,844
Change in Fund Balance	(3,723)	(13,671)	4,569	0	0	115,790	(260,339)	0	(324,727)	0	(324,727)
Closing Fund Balance	8,413	320,654	7,260	270,486	155	147,186	20,039	0	17,794,454	0	17,794,454

CASH COMBINING STATEMENT BY ACCOUNT
SPECIAL REVENUE OTHER FUNDS (Excluding Fund 339)

FY 2026

(thousands of dollars)

Fund Account	Opening Balance	Taxes	Misc. Receipts	Federal Receipts	Bond Proceeds	Transfers From	Total Receipts	Assistance and Grants	PS	NPS	Indirect Costs	UI Benefits	GSCs	Debt	Capital	Transfers To	Total Disb.	Closing Balance
019.20000-Ment Hyg Gifts	901	0	72	0	0	0	72	0	0	72	0	0	0	0	0	0	72	901
020.20100-Combined Exp Tr	(35)	0	(236,300)	0	0	236,300	0	0	0	0	0	0	0	0	0	0	0	(35)
020.20101-Planting Fields	1,295	0	350	0	0	0	350	0	216	48	7	0	162	0	0	0	433	1,212
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	73	0	0	0	0	0	0	0	0	35	0	0	0	0	0	0	35	38
020.20110-Oxford Donation	322	0	166	0	0	0	166	0	0	50	0	0	0	0	0	0	50	438
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	133	0	5	0	0	0	5	0	0	8	0	0	0	0	0	0	8	130
020.20113-Donations-Batav	106	0	19	0	0	0	19	0	0	40	0	0	0	0	0	0	40	85
020.20114-Montrose Donati	288	0	12	0	0	0	12	0	0	33	0	0	0	0	0	0	33	267
020.20116-IBR Genetic Cou	90	0	108	0	0	0	108	0	0	108	0	0	0	0	0	0	108	90
020.20118-Tech Transfer	(1)	0	50	0	0	0	50	0	0	28	0	0	0	0	0	0	28	21
020.20120-Spec Events	518	0	1,012	0	0	0	1,012	0	64	915	2	0	43	0	0	0	1,024	506
020.20123-L.M. Josephthal	51	0	1	0	0	0	1	0	0	1	0	0	0	0	0	0	1	51
020.20124-OSC Misc Grant	16	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	16
020.20126-NYSCB Ven Stand	4,352	0	2,400	0	0	0	2,400	0	0	2,011	0	0	0	0	0	0	2,011	4,741
020.20127-DMNA Military	11	0	(1)	0	0	0	(1)	0	0	(1)	0	0	0	0	0	0	(1)	11
020.20128-WB Hoyt Memoria	5,388	0	0	0	0	788	788	750	0	0	0	0	0	0	0	0	750	5,426
020.20129-NYSCB Gift & Beq	179	0	0	0	0	0	0	0	0	17	0	0	0	0	0	0	17	162
020.20130-St Transm Money	13,863	0	260	0	0	0	260	0	0	0	0	0	0	0	0	0	0	14,123
020.20142-Youth Grants &	319	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	319
020.20143-Alzheimers Dis	850	0	270	0	0	306	576	670	0	0	0	0	0	0	0	0	670	756
020.20144-Local Gov Comm	170	0	12	0	0	0	12	0	0	7	0	0	0	0	0	0	7	175
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 &	881	0	139	0	0	0	139	0	0	22	0	0	0	0	0	0	22	998
020.20150-Emergency Serv	22,928	0	3,000	0	0	0	3,000	3,349	0	0	0	0	0	0	0	0	3,349	22,579
020.20151-Batavia-Charlot	449	0	20	0	0	0	20	0	0	25	0	0	0	0	0	0	25	444
020.20152-Rome-Gifts And	138	0	20	0	0	0	20	0	0	20	0	0	0	0	0	0	20	138
020.20155-Br Can Res & Ed	2,125	0	540	0	0	581	1,121	1,620	0	0	0	0	0	0	0	0	1,620	1,626
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	42	0	5	0	0	0	5	0	0	6	0	0	0	0	0	0	6	41
020.20166-Erie Canal Muse	34	0	0	0	0	0	0	0	0	34	0	0	0	0	0	0	34	0
020.20167-Grants and Bequ	10	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	10
020.20174-Life Pass It on	64	0	530	0	0	0	530	0	0	661	0	0	0	0	0	0	661	(67)
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	22	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	22
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	3,296	0	240	0	0	114	354	520	0	0	0	0	0	0	0	0	520	3,130
020.20185-Percy T Phillip	63	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	63
020.20192-Missng Children	328	0	407	0	0	0	407	0	281	146	0	0	0	0	0	0	427	308
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	634	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	634
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	(3)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(3)
020.201F1-Women Vet Monum	150	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	150
020.201GW-CCF Gifts & Beqs	218	0	50	0	0	0	50	0	14	102	1	0	10	0	0	0	127	141
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	1,363	0	1,500	0	0	0	1,500	1,000	0	73	0	0	0	0	0	0	1,073	1,790
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	386	0	300	0	0	0	300	0	0	0	0	0	0	0	0	0	0	686
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	148	0	120	0	0	0	120	120	0	0	0	0	0	0	0	0	120	148
020.20201-Veterans Rem Ce	2,613	0	75	0	0	0	75	0	0	160	0	0	0	0	0	0	160	2,528

CASH COMBINING STATEMENT BY ACCOUNT
SPECIAL REVENUE OTHER FUNDS (Excluding Fund 339)
FY 2026

(thousands of dollars)

	Balance	Taxes	Receipts	Receipts	Proceeds	Profit	Receipts	and Grants	PS	NPS	Costs	Benefits	GSCs	Debt	Capital	TO	Disb.	Balance
020.20204-Homeless Vet As	314	0	154	0	0	0	154	600	0	0	0	0	0	0	0	0	600	(132)
020.20205-Mental Illness	103	0	58	0	0	0	58	75	0	0	0	0	0	0	0	0	75	86
020.20206-Women's Cancer	174	0	75	0	0	0	75	100	0	0	0	0	0	0	0	0	100	149
020.20208-Vets Home Assis	312	0	87	0	0	0	87	0	0	0	0	0	0	0	0	380	390	19
020.20209-Combined Gifts	2,800	0	222	0	0	0	222	0	0	225	0	0	0	0	0	0	225	2,797
023.20300-N Y Int Lawyers	605,469	0	188,000	0	0	0	188,000	103,886	1,090	876	32	0	726	0	0	0	106,610	686,859
024.20350-NYS Archvs Pine	(8)	0	318	0	0	300	618	0	316	132	10	0	207	0	0	8	673	(63)
025.20401-Child Performer	276	0	120	0	0	600	720	0	217	9	7	0	168	0	0	27	428	568
050.20451-Tuition Reimb	6,496	0	705	0	0	0	705	0	0	216	0	0	101	0	0	0	317	6,884
050.20452-Voc School Supe	6,242	0	4,393	0	0	0	4,393	0	2,032	1,069	54	0	1,318	0	0	242	4,715	5,920
052.20501-Loc Govt Record	6,477	0	9,396	0	0	0	9,396	5,056	2,000	389	53	0	1,300	0	0	601	9,399	6,474
053.20550-Sch Tax Relief	(1)	1,371,911	0	0	0	0	1,371,911	1,371,911	0	0	0	0	0	0	0	0	1,371,911	(1)
054.20601-Charter School	8,266	0	0	0	0	4,837	4,837	4,837	0	0	0	0	0	0	0	0	4,837	8,266
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 &	99	0	0	0	0	0	0	0	1,968	161	62	0	1,451	0	0	156	3,798	(3,699)
061.20802-Health Care Sv	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1
061.20803-Medicaid Fraud	(1)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(1)
061.20804-Medical Assist.	2,875	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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	(717)	0	0	0	0	159,000	159,000	608,970	896	18,093	25	0	564	0	0	159,000	787,548	(629,265)
061.20809-EMS Training	448	0	13,431	0	0	0	13,431	7,570	10,407	11,008	124	0	2,551	0	0	185	31,845	(17,966)
061.20810-Child Health In	1,720	0	0	0	0	0	0	1,542,069	1,061	23,226	52	0	724	0	0	85	1,567,217	(1,565,497)
061.20811-HCRA Undistrib	(6,988)	540,000	7,168,691	0	0	159,000	7,867,691	0	0	0	0	0	0	0	0	96,304	96,304	7,764,399
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	39	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	39
061.20814-Primary Care In	370	0	0	0	0	0	0	0	348	0	9	0	205	0	0	22	584	(214)
061.20815-Prov Coll Monit	(1)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(1)
061.20816-Pilot Health In	3	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	3
061.20817-Indigent Care	11,849	0	0	0	0	0	0	626,800	0	0	0	0	0	0	0	4,300	631,100	(619,251)
061.20818-EPIC Premium	1,099	0	46,416	0	0	0	46,416	41,517	701	10,768	24	0	543	0	0	47	53,600	(6,085)
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	667	0	0	0	0	0	0	0	242	3	7	0	176	0	0	0	428	239
061.20822-Cig Task Force	695	0	0	0	0	0	0	0	2,419	206	64	0	1,487	0	0	0	4,176	(3,481)
061.20823-NYSOH	2,341	0	0	0	0	0	0	0	5,194	23,367	981	0	3,041	0	0	79	32,662	(30,321)
073.20851-Transit Authori	72,571	337,771	109,409	0	0	51,394	498,574	492,771	0	0	0	0	0	0	0	0	492,771	78,374
073.20852-Railroad Accoun	13,000	59,607	19,286	0	0	9,216	88,109	87,116	0	0	0	0	0	0	0	0	87,116	13,993
073.20853-DMTF	8,404	35,063	12,028	0	0	5,274	52,365	52,236	0	0	0	0	0	0	0	0	52,236	8,533
160.20901-Education - New	294,904	0	2,482,000	0	0	10,119	2,492,119	2,591,119	0	0	0	0	0	0	0	0	2,591,119	195,904
160.20902-Lottery Adm New	72,953	0	42,921	0	0	0	42,921	0	17,501	14,206	681	0	12,747	0	0	4,204	49,339	66,535
160.20903-VLT Administrat	26,473	0	12,040	0	0	0	12,040	0	1,970	1,114	79	0	1,468	0	0	666	5,297	33,216
160.20904-VLT - Education	38,074	0	1,094,000	0	0	0	1,094,000	1,131,000	0	0	0	0	0	0	0	0	1,131,000	1,074
221.20950-Comb Student Ln	10,518	0	20,000	(10,500)	0	0	9,500	0	0	4,000	0	0	0	0	0	0	4,000	16,018
225.23651-Mobility Tax Tr	3,921	0	629	0	0	243,250	243,879	244,250	0	0	0	0	0	0	0	0	244,250	3,550
225.23652-MTA Aid Trust	450	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	450
225.23653-NY Cen Bus Dis	128,110	0	0	0	0	157,651	157,651	157,651	0	0	0	0	0	0	0	0	157,651	128,110
300.21002-Encon Admin Acc	(138)	0	900	0	0	0	900	0	418	14	0	0	266	0	0	0	698	64
301.21051-EnCon Energy Ef	120	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	120
301.21052-EnCon-Seized As	97	0	20	0	0	0	20	0	0	0	0	0	0	0	0	0	0	117
301.21053-Wst Tire Mgt/Re	43,768	0	20,000	0	0	0	20,000	0	11,860	391	373	0	7,768	0	0	6,000	26,392	37,376
301.21054-Oil & Gas Accou	110	0	108	0	0	0	108	0	0	119	0	0	0	0	0	0	119	99
301.21055-Marine/Coastal	206	0	13	0	0	0	13	0	0	0	0	0	0	0	0	0	0	219
301.21060-Indirect Charge	4,255	0	0	0	0	9,757	9,757	0	6,917	6,976	164	0	3,289	0	0	2,085	19,431	(5,419)
301.21061-Hazardous Sub B	2,532	0	350	0	0	0	350	0	215	40	8	0	113	0	0	0	376	2,506
301.21063-S-Area Landfill	14	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	14

CASH COMBINING STATEMENT BY ACCOUNT
SPECIAL REVENUE OTHER FUNDS (Excluding Fund 339)
FY 2026

(thousands of dollars)

Fund Account	Opening Balance	Taxes	Misc. Receipts	Federal Receipts	Bond Proceeds	Transfers From	Total Receipts	Assistance and Grants	PS	NPS	Indirect Costs	UI Benefits	GSCs	Debt	Capital	Transfers To	Total Disb.	Closing Balance
301.21064-Utility Envir R	0	0	1,800	0	0	0	1,800	0	1,250	0	33	0	672	0	0	0	1,955	(155)
301.21065-Federal Grant I	5,749	0	40	0	0	9,000	9,040	0	8,495	168	0	0	0	0	0	1,041	9,704	5,085
301.21066-Low Level Radio	(457)	0	2,811	0	0	0	2,811	0	1,441	226	47	0	975	0	0	433	3,122	(768)
301.21067-Recreation Acco	27,080	0	10,200	0	0	0	10,200	0	2,322	776	85	0	887	0	0	455	4,525	32,755
301.21077-Public Safety R	23	0	30	0	0	0	30	0	0	38	0	0	0	0	0	0	38	15
301.21080-Encon Magazine	224	0	705	0	0	0	705	0	0	164	0	0	0	0	0	150	314	615
301.21081-Environmental R	(98,494)	0	28,600	0	0	0	28,600	0	12,046	2,439	447	0	5,965	0	0	6,187	27,084	(96,978)
301.21082-Natural Resourc	(3,968)	0	6,500	0	0	0	6,500	0	3,581	583	102	0	2,347	0	0	0	6,613	(4,081)
301.21083-UST-Trust Recov	961	0	12	0	0	0	12	0	0	0	0	0	0	0	0	0	0	973
301.21084-Mined Land Recl	8,940	0	4,210	0	0	0	4,210	0	1,955	105	67	0	1,308	0	0	0	3,435	9,715
301.21089-SEQR Review	(43)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(43)
301.21087-Town Of Riverhe	17	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	17
301.2102Z-Monitors-Aggre	16,490	0	6,000	0	0	0	6,000	0	3,849	480	117	0	2,425	0	0	0	6,871	15,619
302.21150-Conservation	41,755	0	43,222	0	0	75	43,297	0	21,108	5,724	609	0	12,663	0	0	1,820	41,924	43,128
302.21151-Marine Resource	8,341	0	1,480	0	0	0	1,480	0	1,077	0	33	0	666	0	0	0	1,776	8,045
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	643	0	55	0	0	0	55	0	66	9	2	0	38	0	0	0	115	583
302.21154-Fish And Game T	85,287	0	2,000	0	0	0	2,000	0	0	0	0	0	0	0	0	75	75	87,212
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-Verisnon Donatio	81	0	25	0	0	0	25	0	0	0	0	0	0	0	0	0	0	106
302.21158-OUTDOOR REC & T	90	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	90
303.21201-Oil Spill - DAC	3	0	622	0	0	705	1,327	0	813	63	20	0	547	0	0	0	1,443	(113)
303.21202-Oil Sp Relocatin	4	0	0	0	0	301	301	0	201	11	6	0	147	0	0	0	365	(60)
303.21203-Oil Spill - DEC	(2)	0	0	0	0	28,000	28,000	0	11,292	1,676	363	0	7,545	0	0	0	20,876	7,122
303.21204-Oil Spill - DAC	2,374	0	43,996	0	0	0	43,996	0	0	0	0	0	0	0	0	32,793	32,793	13,577
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	1,734	50	47	0	1,045	0	0	0	2,876	(2,569)
305.21251-OSH Trng & Educ	3,843	0	26,357	0	0	11,000	37,357	0	16,826	12,213	628	0	9,208	0	0	0	38,875	2,325
305.21252-OSHA Inspection	1,792	0	22,139	0	0	4,000	26,139	0	13,730	4,222	518	0	9,039	0	0	0	27,509	422
306.21301-CSF Regis Fee	12,326	0	9,000	0	0	0	9,000	0	700	10,100	0	0	400	0	0	0	11,200	10,126
307.21351-Equipment Loan	577	0	28	0	0	0	28	0	0	111	0	0	0	0	0	0	111	494
313.21401-Pub Tran Sysms	20,769	106,350	0	0	0	17,229	123,579	119,488	705	200	26	0	480	0	0	0	120,899	23,449
313.21402-Metropolitan Ma	1,148,863	3,555,620	17,500	0	0	21,175	3,594,295	3,934,945	2,744	421	100	0	1,868	0	0	0	3,940,078	803,080
313.21403-Urban Mass Tran	127	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	127
313.21404-Add Mass Tran	(1)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(1)
314.21451-Operating Permit	(49,008)	0	9,200	0	0	0	9,200	0	3,624	2,047	86	0	1,763	0	0	0	7,520	(47,328)
314.21452-Mobile Source	(302)	0	48,000	0	0	0	48,000	0	17,077	2,669	532	0	11,485	0	0	6,404	38,167	9,531
318.21501-Housing Reserve	80	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	80
321.21551-Legisl Comp R&D	14,537	0	1,717	0	0	0	1,717	0	0	950	0	0	0	0	0	0	950	15,304
321.21552-Demographics/Re	74	0	2	0	0	0	2	0	0	0	0	0	0	0	0	0	0	76
330.40350-S U Dorm Income	338,801	0	350,106	0	0	0	350,106	0	0	0	0	0	0	0	0	417,533	417,533	271,374
332.21651-Brunner Avarid	54	0	6	0	0	0	6	0	0	6	0	0	0	0	0	0	6	54
332.21652-William Vorce F	276	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	276
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-Wintr Sports Ed	0	0	75	0	0	0	75	0	0	75	0	0	0	0	0	0	75	0
338.21851-Arts Capital Re	336	0	60	0	0	0	60	98	0	0	0	0	0	0	0	0	98	298
340.22501-CFIA Undistrib	7,787	0	150	0	0	132,000	132,150	127,600	2,100	100	0	0	1,000	0	0	0	130,800	9,137
341.22552-DFY-NYC Summer	60	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	60
345.22652-L I Vets Home	28,850	0	67,766	0	0	76	67,842	0	38,897	26,445	0	0	0	0	0	0	65,342	31,350
345.22653-S U Genl IFR	1,014,183	0	1,029,446	0	0	0	1,029,446	0	295,640	695,922	0	0	10,000	0	0	134,729	1,136,291	907,338
345.22654-S U Inc Offset	(23,452)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(23,452)
345.22655-Gen Rev Offset	351,496	0	1,399,832	0	0	1,847,247	3,247,079	0	2,785,957	361,946	0	0	593	0	0	108,048	3,256,544	342,031
345.22656-S U Hosp Ops	164,050	0	3,525,199	0	0	1,103,123	4,628,322	0	1,994,456	2,102,057	0	0	671,677	0	0	0	4,768,190	24,182

CASH COMBINING STATEMENT BY ACCOUNT
SPECIAL REVENUE OTHER FUNDS (Excluding Fund 339)
FY 2026

(thousands of dollars)

	Fund Account	Taxes	Receipts	Transfers	Transfers From	Assistance and Grants	PS	NPS	Indirect Costs	UI Benefits	GSCs	Debt	Capital	Transfers To	Total Disb.	Closing Balance	
2024	345.22657-SUNY Stabilizat	200,089	0	10,000	0	0	5,000	15,000	0	400	600	0	0	0	1,000	214,089	
	345.22658-State Univ Hosp	6,128	0	101,106	0	0	0	101,106	0	70,182	15,023	0	0	0	85,205	22,029	
	345.22659-SUNY Tuition Re	227,664	0	100,000	0	0	0	100,000	0	66,400	26,967	0	0	0	93,367	234,297	
	346.22700-Chem Dep Svcs	765	0	7,249	0	0	0	7,249	0	0	7,226	0	0	0	7,226	788	
	349.22751-Lk George Park	282	0	1,208	0	0	0	1,208	0	1,100	812	35	0	0	2,447	(957)	
	354.22801-MVTIFA	8,193	0	4,800	0	0	0	4,800	4,237	138	8	0	0	0	4,383	8,610	
	354.22802-St Police MV En	201,298	0	118,825	0	0	0	118,825	0	4,330	5,597	0	0	0	37,420	272,776	
	355.22851-Great Lakes Pro	432	0	160	0	0	0	160	0	84	70	3	0	0	218	374	
	359.22901-Revenue Maximiz	1,577	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	1	
	359.22903-Rev Maxim Contr	(1,553)	0	0	0	0	0	0	0	0	0	0	0	0	0	(1,553)	
	360.22950-Housing Develop	3,717	0	900	0	0	0	900	3,102	0	0	0	0	0	0	3,102	1,515
	362.23001-DOT Comm Veh Sa	(25,934)	0	3,068	0	0	0	3,068	0	3,394	577	0	0	0	0	3,971	(26,837)
	365.23051-Vocatl Rehabil	170	0	70	0	0	0	70	20	0	28	0	0	0	0	48	192
	366.23101-Drinking Water	1	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	0
	368.23151-NYC County Cler	(30,481)	0	38,600	0	2,700	0	41,300	0	25,400	1,100	0	0	0	0	41,300	(30,481)
	369.23201-Jud Data Proc O	16,831	0	60,000	0	0	0	60,000	0	41,900	200	0	0	0	0	62,966	13,865
	385.23501-Lk Placid Train	367	0	85	0	0	0	85	0	0	75	0	0	0	0	75	377
	390.23551-Indigent Legal	902,397	0	312,662	0	28,000	0	340,662	302,684	4,579	25,797	126	0	0	0	550,187	692,872
2025	482.23601-LJ Sp Int & Pen	65,576	0	15,866	0	0	0	15,866	0	207	1,067	51	0	0	17,661	63,781	
	S01.23701-Commercial Gami	37,099	0	168,000	0	0	0	168,000	168,182	189	0	6	0	0	168,503	36,596	
	S01.23702-Comm Game Regul	(29,994)	0	5,041	0	0	0	5,041	0	4,352	270	192	0	2	8,365	(33,318)	
	S01.23703-Prob Gambli Svcs	9,509	0	9,300	0	0	0	9,300	12,064	0	0	0	0	0	12,064	6,745	
	S02.23750-Med Can Collect	(16)	0	0	0	0	0	0	0	0	0	0	0	0	0	(16)	
	S02.23752-MCF - Crnty Dist	634	3,000	0	0	0	0	3,000	5,850	0	0	0	0	0	5,850	(2,216)	
	S02.23753-MCF - Law Enfor	2,644	0	0	0	0	0	0	0	0	0	0	0	0	0	2,644	
	S02.23754-MCF - Addiction	2,793	0	0	0	0	0	0	500	0	0	0	0	0	500	2,293	
	S02.23755-MCF-Hlth Operat	6,077	0	0	0	6,550	0	6,550	0	2,407	2,832	70	0	0	6,923	5,704	
	S03.23800-Inter Recip Pos	5,708	0	1,200	0	0	0	1,200	0	475	458	13	0	45	1,299	5,609	
	S03.23801-Hwy Use Tax Adm	4,194	400	500	0	0	0	900	0	181	202	6	0	0	500	4,594	
	S03.23802-Cure Childhood	205	0	10	0	0	0	10	0	0	0	0	0	0	0	215	
	S03.23804-Lupus Research	370	0	60	0	0	0	60	183	0	0	0	0	0	183	247	
	S03.23806-NYS Secure Choi	(1,738)	0	0	0	0	0	0	0	700	770	30	0	0	2,000	(3,738)	
	S03.23807-Military Fam Re	364	0	50	0	0	0	50	165	0	0	0	0	0	165	249	
	S03.23808-Gifts For Food	819	0	150	0	0	0	150	0	0	0	0	0	0	0	969	
	S03.23809-NYS ALS Res&Edu	291	0	35	0	0	0	35	0	0	0	0	0	0	0	326	
	S03.23810-Down's Syn Res	9	0	0	0	0	0	0	0	0	0	0	0	0	0	9	
	S03.23811-School Bas Hlth	163	0	50	0	0	0	50	14	0	0	0	0	0	14	199	
	S03.23812-WTC Mem Scholar	440	0	0	0	0	0	0	0	0	0	0	0	0	0	440	
S03.23813-Leuk Lymph Myel	389	0	0	0	0	0	0	171	0	0	0	0	0	171	218		
S03.23814-Gift to the Art	20	0	300	0	0	0	300	300	0	0	0	0	0	300	20		
S03.23815-Sr Well Nutriti	528	0	40	0	0	0	40	0	0	0	0	0	0	0	568		
S03.23817-Opioid Settle	322,137	0	74,083	0	0	0	74,083	82,405	865	2,019	27	0	0	0	85,905	310,315	
S03.23818-SUD Ed & Recov	173	0	0	0	0	0	0	0	0	0	0	0	0	0	173		
S03.23819-Gift Gun Vio Re	93	0	0	0	0	0	0	0	0	0	0	0	0	0	93		
S03.23820-Lyme&Tick Res	66	0	0	0	0	0	0	12	0	0	0	0	0	12	54		
S03.23821-Gifts State Lib	93	0	0	0	0	0	0	0	0	0	0	0	0	0	93		
S04.24950-Fan Sports Educ	2,827	0	10,000	0	0	0	10,000	0	86	278	3	0	0	0	5,000	7,827	
S04.24951-Fan Sport Admin	(138)	0	0	0	0	0	0	0	0	0	0	0	0	0	431	(569)	
S06.24850-Hlth Care Trans	270,486	0	15,000	0	250,000	0	265,000	0	0	0	0	0	0	0	265,000	270,486	
S07.24900-Hlth Caritable	22	0	0	0	0	0	0	0	0	0	0	0	0	0	22	22	
S07.24901-Elem Sec Ed Cha	132	0	0	0	0	0	0	0	0	0	0	0	0	0	132	132	
S08.24800-NY Cannabis Rev	22,875	194,000	0	0	0	0	194,000	0	24,264	24,601	967	0	0	0	64,519	152,356	
S08.24801-Cannabis Educat	271	0	0	0	0	0	0	0	0	0	0	0	0	0	4,856	(4,585)	
S08.24802-NYS Drug Tr&Ed	2,749	0	0	0	0	0	0	0	2,729	63	18	0	0	0	3,835	(1,086)	
S08.24803-NYS Com Grants	5,499	0	0	0	0	0	0	0	5,000	0	0	0	0	0	5,000	499	

CASH COMBINING STATEMENT BY ACCOUNT
SPECIAL REVENUE OTHER FUNDS (Excluding Fund 339)

FY 2026

(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
509.24955-Mob Sports Wage	280,378	0	1,197,000	0	0	0	1,197,000	1,457,339	0	0	0	0	0	0	0	0	1,457,339	20,039

CASH COMBINING STATEMENT BY ACCOUNT
MISCELLANEOUS SPECIAL REVENUE FUND (339)
FY 2026
(thousands of dollars)

Account Code-Name	Opening Balance	Taxes	Miscellaneous Receipts	Federal Receipts	Bond & Note Proceeds	Transfers From	Total Receipts	Assistance and Grants	PS	NPS	Indirect Costs	UI Benefits	GSCs	Debt	Capital	Transfers To	Closing Balance
339.21901-Article VII Int	9,800	0	500	0	0	0	500	133	0	0	0	0	0	0	0	0	10,167
339.21902-S P A R C S	10,657	0	6,600	0	0	8	6,608	0	985	3,905	33	0	725	0	0	36	11,581
339.21904-Fire Prev/Code	158,351	0	14,810	0	0	0	14,810	0	1,863	731	82	0	1,806	0	0	19,810	148,869
339.21905-NYS Twp Police	5,527	0	64,213	0	0	0	64,213	0	41,270	30	0	0	26,001	0	0	0	2,439
339.21906-DMV Seiz Assets	2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2
339.21907-Mental Hygiene	(2,134)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(2,134)
339.21909-M H Patient Inc	9	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	9
339.21911-Fin Cntrl Board	(708)	0	3,099	0	0	0	3,099	0	1,444	799	45	0	799	0	0	12	(708)
339.21912-Reg of Racing	(2,333)	0	12,647	0	0	0	12,647	0	5,911	3,684	236	0	1,378	0	0	458	(1,353)
339.21914-S U Constr Fund	129	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	129
339.21916-Nurses Aide Reg	1,209	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,209
339.21917-Med Frd Seized	117	0	176	0	0	0	176	0	0	176	0	0	0	0	0	0	117
339.21918-Child Care & Pr	3,993	0	287	0	0	0	287	0	0	0	0	0	0	0	0	0	4,280
339.21919-Cyber Sec Upgr	1,361	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,361
339.21920-Cert of Need	16,768	0	11,000	0	0	0	11,000	0	2,556	1,860	91	0	1,802	0	0	4,283	17,176
339.21921-Lobbying Enforc	2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2
339.21922-Continuing Care	2,036	0	131	0	0	0	131	0	76	6	2	0	37	0	0	0	2,046
339.21923-DOL Fee Penalty	25,313	0	20,383	0	0	800	21,183	0	6,628	3,973	239	0	4,672	0	0	600	30,384
339.21924-Educ Museum	391	0	892	0	0	0	892	0	300	362	10	0	190	0	0	62	359
339.21925-Ns Hm Receiptship	1,230	0	25	0	0	0	25	0	0	0	0	0	0	0	0	0	1,255
339.21926-3rd Party Hlth	544	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	544
339.21927-Boating Noise L	2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2
339.21928-I Love NY Ves	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1
339.21929-Summer Sch Arts	187	0	684	0	0	0	684	0	119	587	4	0	78	0	0	0	83
339.21930-I Lve NY W Boat	346	0	280	0	0	0	280	0	70	25	4	0	59	0	0	0	468
339.21932-Snowmobile	7,171	0	6,650	0	0	0	6,650	6,650	111	150	9	0	81	0	0	0	6,820
339.21933-Tr Surplus Prop	16,197	0	2,200	0	0	0	2,200	0	0	0	0	0	0	0	0	4,107	14,290
339.21934-Hosp & Nurs Mgt	5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	5
339.21935-Watershed Ptnr	(4)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(4)
339.21936-World Univ Game	3	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	3
339.21937-S U Dorm Reimb	(6)	0	0	0	0	294,843	294,843	0	162,872	131,970	0	0	0	0	0	0	(5)
339.21938-ODTA Train Cont	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1
339.21939-ODTA State Matc	3	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	3
339.21941-Methadone Regis	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1
339.21943-Energy Research	(1)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(1)
339.21944-Radiology	6,565	0	4,100	0	0	0	4,100	3,000	825	181	32	0	489	0	0	0	6,138
339.21945-Crim Jus Improv	27,785	0	16,373	0	0	0	16,373	54,160	3,845	5,729	147	0	2,373	0	0	737	16,105
339.21948-Farm Prod Insp	835	0	1,390	0	0	0	1,390	0	723	124	22	0	436	0	0	0	920
339.21950-FgprntID&Tech	113,894	0	15,000	0	0	0	15,000	0	0	1,837	0	0	0	0	0	14,543	112,514
339.21953-NY Fire Academy	400	0	468	0	0	0	468	0	326	374	10	0	258	0	0	0	(100)
339.21958-Domestic Awaren	138	0	7	0	0	0	7	0	0	3	0	0	0	0	0	0	142
339.21959-Environmental L	3,505	0	4,121	0	0	0	4,121	0	1,812	638	57	0	1,301	0	0	283	3,535
339.21960-HESC Ins Prem P	50,768	0	900	0	0	0	900	0	10,300	9,236	282	0	6,207	0	0	10,500	15,143
339.21961-Train Mgmt Eval	171	0	1,200	0	0	0	1,200	0	1,733	116	54	0	1,180	0	0	0	(1,712)
339.21962-Clin Lab Refrmc	(11,150)	0	15,759	0	0	0	15,759	0	5,825	2,642	184	0	3,396	0	0	5,453	(12,891)
339.21964-Pub Emp Rel Brd	999	0	86	0	0	0	86	0	0	50	0	0	0	0	0	0	1,035
339.21965-Radio Hlth Prot	367	0	5,132	0	0	0	5,132	0	2,281	157	72	0	1,721	0	0	730	538
339.21966-Cons Food Indus	57	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	57
339.21967-OHRD St Match	4,813	0	100	0	0	1,400	1,500	0	0	4,375	0	0	0	0	0	0	1,938
339.21968-Educath Library	255	0	65	0	0	0	65	0	0	64	0	0	0	0	0	0	256
339.21969-Teacher Certif	15,315	0	8,138	0	0	0	8,138	0	4,689	2,983	104	0	3,003	0	0	450	12,224

CASH COMBINING STATEMENT BY ACCOUNT
MISCELLANEOUS SPECIAL REVENUE FUND (339)

FY 2026

(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	25,329	0	113,159	0	0	0	113,159	0	50,710	14,109	1,561	0	37,622	0	0	5,600	28,886
339.21971-Cable TV Accont	13,518	0	2,433	0	0	0	2,433	0	1,401	109	50	0	945	0	0	0	13,446
339.21972-Econ Devel Asst	397	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	397
339.21973-Fin Svcs Seized	835	0	250	0	0	0	250	0	0	250	0	0	0	0	0	0	835
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	(1)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(1)
339.21977-Business and Li	436,797	0	125,000	0	0	0	125,000	0	31,621	16,118	1,028	0	18,261	0	0	91,828	402,941
339.21978-Indir Cost Reco	1,606	0	0	0	0	18,954	18,954	0	10,034	4,846	279	0	6,464	0	0	2,757	(3,820)
339.21979-High School Equ	2,075	0	225	0	0	0	225	0	0	244	0	0	0	0	0	0	2,056
339.21980-OTDA Program	2,271	0	0	0	0	500	500	0	0	200	0	0	128	0	0	0	2,443
339.21981-Disas Prep Conf	27	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	27
339.21982-Administration	6,085	0	13	0	0	13,350	13,363	0	3,628	7,155	115	0	2,860	0	0	560	5,130
339.21983-Rail Safety Ins	4	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	4
339.21985-Abandon Prop Au	3	0	23,719	0	0	0	23,719	0	16,275	6,941	341	0	0	0	0	0	165
339.21986-Seized Assets	52	0	2	0	0	0	2	0	0	0	0	0	0	0	0	0	54
339.21987-Spinal Injury	25,649	0	0	0	0	8,500	8,500	6,500	0	0	0	0	0	0	0	0	27,649
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	(659)	0	0	0	0	13,713	13,713	0	1,917	10,363	60	0	1,305	0	0	0	(591)
339.21990-OCF Crime Forf	2,575	0	1,507	0	0	0	1,507	0	0	1,507	0	0	0	0	0	0	2,575
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 Infrass	289	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	289
339.21993-Radon Detection	929	0	20	0	0	0	20	0	0	30	0	0	0	0	0	0	919
339.21994-Insurance Dept	272,137	0	336,843	0	0	0	336,843	95,481	112,344	36,101	3,315	0	79,181	0	0	8,400	274,158
339.21995-Workers' Compens	53,178	0	246,004	0	0	0	246,004	0	96,171	54,680	2,628	0	64,090	0	0	12,753	68,860
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	19,076	0	3,982	0	0	0	3,982	0	3,357	1,716	145	0	2,139	0	0	5,000	10,701
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	2,042	0	17,000	0	0	0	17,000	0	474	14	15	0	286	0	0	0	18,253
339.219YL-OGS Bldg Admin	12,679	0	18,197	0	0	0	18,197	0	3,247	3,987	105	0	2,182	0	0	0	21,355
339.219YN-OGS Std & Purch	13,300	0	5,660	0	0	0	5,660	0	943	4,328	30	0	633	0	0	3,000	10,026
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	318	0	2,500	0	0	0	2,500	2,000	198	111	6	0	130	0	0	52	321
339.22003-Bell Jar Collec	1	0	1,875	0	0	0	1,875	0	548	437	22	0	409	0	0	500	(40)
339.22004-Ind & Util Serv	3,793	0	2,547	0	0	0	2,547	0	1,750	150	46	0	1,076	0	0	0	3,318
339.22008-Courts Special	(460)	0	13,300	0	0	0	13,300	0	500	12,600	0	0	200	0	0	0	(460)
339.22009-Asbestos Trning	698	0	867	0	0	0	867	0	236	8	7	0	176	0	0	0	1,138
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	80,368	0	103,822	0	0	0	103,822	0	63,470	11,133	1,887	0	41,372	0	0	6,128	60,200
339.22012-Atty Licensing	46,876	0	42,000	0	0	0	42,000	0	24,900	5,900	0	0	11,400	0	0	0	46,676
339.22014-DSS Prov Recovs	227	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	227
339.22015-Crimes Against	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1
339.22017-Camp Smith Bill	679	0	197	0	0	0	197	0	0	201	0	0	0	0	0	0	675
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	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1
339.22023-Discover Queens	44	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	44
339.22024-Reven Arrearage	206,426	0	27,000	0	0	0	27,000	0	530	1,345	15	0	310	0	0	27,487	203,739
339.22025-Comm Svce Assis	8,475	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	8,475

CASH COMBINING STATEMENT BY ACCOUNT
MISCELLANEOUS SPECIAL REVENUE FUND (339)
FY 2026
(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
339.22026-Cell Phone Towe	9,327	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	9,327
339.22027-Spec Conserv AC	3	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	3
339.22028-State Central R	23,401	0	4,600	0	0	0	4,600	0	154	0	5	0	105	0	0	97	27,640
339.22029-Plant Industry	1,490	0	529	0	0	0	529	0	809	91	26	0	486	0	0	0	607
339.22032-Batavia School	(11,784)	0	9,600	0	0	900	10,500	0	5,887	1,321	164	0	3,813	0	0	522	(12,991)
339.22033-Alcohol Beverag	(2)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(2)
339.22034-Investment Serv	7,760	0	4,038	0	0	0	4,038	0	2,070	673	64	0	1,231	0	0	0	7,760
339.22035-Diabetes Resear	111	0	6	0	0	0	6	0	0	0	0	0	0	0	0	0	117
339.22037-Keep Kids Drug	116	0	9	0	0	0	9	0	0	0	0	0	0	0	0	0	125
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	(2,044)	0	6,072	0	0	0	6,072	0	3,095	757	100	0	2,120	0	0	0	(2,044)
339.22040-Senate Recyclab	781	0	20	0	0	0	20	0	0	0	0	0	0	0	0	0	801
339.22041-Medicaid Fraud	35,378	0	15,955	0	0	0	15,955	0	8,491	2,449	1,122	0	5,404	0	0	0	33,867
339.22042-DED Marketing A	5,439	0	1,944	0	0	0	1,944	0	63	1,710	2	0	28	0	0	0	5,580
339.22044-Tug Hill Admin	140	0	188	0	0	0	188	0	29	153	0	0	0	0	0	0	146
339.22045-Settlement Enf	440	0	541	0	0	0	541	491	0	50	0	0	0	0	0	0	440
339.22046-Regulation of I	(129,597)	0	13,388	0	0	0	13,388	0	9,181	739	299	0	6,205	0	0	0	(132,633)
339.22047-NYS FLEX Spend	2,804	0	300	0	0	0	300	0	0	337	0	0	0	0	0	0	2,767
339.22050-Crime Victims B	3	0	105	0	0	0	105	0	0	82	0	0	0	0	0	0	26
339.22051-Ofc of Professi	96,842	0	61,200	0	0	0	61,200	0	29,352	13,212	695	0	19,093	0	0	3,324	92,366
339.22052-Armory Rental A	2,826	0	0	0	0	0	0	0	0	459	0	0	0	0	0	0	2,367
339.22053-Rome School	(6,340)	0	9,600	0	0	1,020	10,620	0	4,409	725	123	0	2,860	0	0	436	(4,273)
339.22054-Seized Assets	2,133	0	1,300	0	0	0	1,300	0	0	650	0	0	0	0	0	0	2,783
339.22055-Traf Adjudicain	(70,780)	0	34,000	0	0	0	34,000	0	22,181	6,580	690	0	15,048	0	0	477	(81,756)
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	2,189	0	1,000	0	0	0	1,000	0	0	1,000	0	0	0	0	0	0	2,189
339.22060-Credentiaial 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	82,074	0	79,653	0	0	0	79,653	0	36,881	24,553	1,420	0	16,799	0	0	0	82,074
339.22063-Cultural Educat	(6,172)	0	31,608	0	0	0	31,608	0	13,243	7,951	355	0	9,264	0	0	2,393	(7,770)
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	122	0	10	0	0	0	10	0	0	0	0	0	0	0	0	0	132
339.22067-Trans Regul Acc	11,753	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2,443	9,310
339.22068-Cons Prot Act	4,321	0	91	0	0	0	91	0	0	67	0	0	174	0	0	0	4,171
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	4	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	4
339.22074-FMS Account	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1
339.22075-Funeral	2,480	0	470	0	0	0	470	0	240	12	8	0	178	0	0	108	2,404
339.22076-FSHRP	15	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	15
339.22077-Educ Archives	59	0	15	0	0	0	15	0	0	15	0	0	0	0	0	0	59
339.22078-Local Services	1,557	0	1,153	0	0	0	1,153	0	722	50	19	0	373	0	0	0	1,546
339.22079-DOT-Accident Da	(3)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(3)
339.22080-Adult Shelter	11,992	0	2,600	0	0	0	2,600	1,762	0	0	0	0	0	0	0	3,500	9,330
339.22081-QAA Earned Rev	474	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	474
339.22082-Family Pres Svc	14,433	0	0	0	0	3,618	3,618	2,732	0	0	0	0	0	0	0	0	15,319
339.22084-Federal-Seized	0	0	0	0	0	0	0	0	0	38	0	0	0	0	0	0	(38)
339.22085-DHCR Mortgage S	255	0	3,833	0	0	0	3,833	0	2,278	600	0	0	0	0	0	0	1,210
339.22086-OMH-Research OH	93	0	2,920	0	0	0	2,920	0	0	2,920	0	0	0	0	0	0	93
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	8,350	0	24,900	0	0	0	24,900	990	12,000	5,537	374	0	8,842	0	0	3,800	1,707

**CASH COMBINING STATEMENT BY ACCOUNT
MISCELLANEOUS SPECIAL REVENUE FUND (339)
FY 2026**
(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	2,419	0	260	0	0	0	260	0	0	135	0	0	0	0	0	0	2,544
339.22090-Housing Indirec	10,080	0	0	0	0	5,250	5,250	0	3,183	200	0	0	0	0	0	201	11,746
339.22091-Adult Home Qual	3,414	0	193	0	0	0	193	0	0	0	0	0	0	0	0	0	3,607
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	279	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	279
339.22095-IG Szd Assets	87	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	87
339.22096-Leg Svcs Assist	174,877	0	25,100	0	0	0	25,100	19,285	0	0	0	0	0	0	0	9,830	170,882
339.22097-Loc Pub Hlth	14,619	0	3,405	0	0	0	3,405	0	299	2	10	0	236	0	0	54	17,423
339.22099-Voting Mach Exa	11	0	0	0	0	0	0	0	0	250	0	0	0	0	0	0	(239)
339.22100-DHCR HCA Applic	(16,604)	0	5,000	0	0	0	5,000	0	2,127	550	92	0	2,207	0	0	0	(16,580)
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	13,650	0	3,871	0	0	0	3,871	0	572	480	19	0	465	0	0	5,069	10,916
339.22104-CHCCDP Transfer	(1)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(1)
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	964	0	125	0	0	0	125	0	0	263	0	0	0	0	0	0	826
339.22109-Conference & Sp	178	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	178
339.22110-Assisted Living	4,513	0	259	0	0	0	259	250	0	0	0	0	0	0	0	0	4,522
339.22111-OCFS Program	442	0	0	0	0	0	0	0	0	730	0	0	0	0	0	0	(288)
339.22112-OTDA Income Acc	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1
339.22114-Disabil Determs	3	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	3
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	29,762	0	104,848	0	0	0	104,848	0	37,357	43,545	1,008	0	22,938	0	0	0	29,762
339.22118-Animal Populati	7	0	855	0	0	0	855	0	0	876	0	0	0	0	0	0	(14)
339.22119-Love Your Libra	74	0	6	0	0	0	6	150	0	0	0	0	0	0	0	0	(70)
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	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1
339.22123-Pub Safe Commun	327,577	0	152,000	0	0	0	152,000	72,555	35,837	41,240	0	0	0	0	0	8,726	321,219
339.22124-Cuba Lake Mgmt	174	0	200	0	0	0	200	0	0	217	0	0	0	0	0	5	152
339.22126-St Justice Inst	(1)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(1)
339.22128-Med Reimb Acct	885	0	1,500	0	0	0	1,500	1,000	0	0	0	0	0	0	0	0	1,385
339.22130-Low Inc Housing	14,522	0	3,631	0	0	0	3,631	0	2,448	500	74	0	1,691	0	0	150	13,290
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	(3)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(3)
339.22133-Procure Op News	59	0	0	0	0	0	0	0	40	135	0	0	0	0	0	0	(116)
339.22134-OVS RESTITUTION	92	0	593	0	0	0	593	0	502	118	0	0	0	0	0	0	65
339.22135-EFC Corp Admin	(2)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(2)
339.22136-Food Prod Ctr	4,240	0	1,323	0	0	0	1,323	0	223	1,073	6	0	139	0	0	0	4,122
339.22137-Pet Dealer	11	0	32	0	0	0	32	0	0	0	0	0	0	0	0	0	43
339.22138-Auth Bdgt Office	1,854	0	50	0	0	3,828	3,878	0	1,809	509	53	0	1,459	0	0	0	1,902
339.22139-Patient Safety	6,115	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	6,115
339.22140-Helen Hayes Hos	20,677	0	3,115	0	0	70,096	73,211	0	43,134	19,918	154	0	5,293	0	0	1,286	24,103
339.22141-NYC Veterans	8,092	0	350	0	0	37,653	38,003	0	19,293	9,569	32	0	3,193	0	0	285	13,723
339.22142-NYS Home-Vetera	1,033	0	120	0	0	24,966	25,086	0	16,084	6,887	25	0	2,100	0	0	462	561
339.22143-WNY Vets Home	2,144	0	55	0	0	14,263	14,318	0	8,978	4,568	11	0	1,296	0	0	132	1,477
339.22144-Montrose S V H	11,275	0	30	0	0	31,205	31,235	0	20,270	8,351	36	0	2,500	0	0	228	11,125
339.22145-DOH Hospital Ho	6,915	0	0	0	0	127,720	127,720	0	0	0	0	0	0	0	0	118,229	16,406
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	26,518	0	1,387	0	0	0	1,387	1,000	0	0	0	0	0	0	0	0	26,905
339.22149-Motor Fuel Qual	209	0	2,800	0	0	0	2,800	0	1,274	1,227	39	0	768	0	0	0	(299)

CASH COMBINING STATEMENT BY ACCOUNT
MISCELLANEOUS SPECIAL REVENUE FUND (339)

FY 2026

(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	173	0	325	0	0	0	325	0	246	102	8	0	149	0	0	0	(7)
339.22151-Defer Comp Adm	(130)	0	820	0	0	0	820	0	483	41	25	0	297	0	0	0	(156)
339.22152-Hazard Abatement	1,226	0	200	0	0	0	200	150	0	0	0	0	0	0	0	0	1,276
339.22153-Education Stais	1,975	0	0	89	0	0	89	0	0	37	0	0	0	0	0	0	2,027
339.22154-Real Estate Fin	372	0	3,908	0	0	0	3,908	0	1,453	1,517	40	0	918	0	0	4,115	352
339.22156-NYC Rent Rev	17,643	0	86,515	0	0	0	86,515	0	34,468	9,769	1,810	0	25,999	0	0	0	27,997
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	3,002	0	550	0	0	0	550	0	330	15	12	0	284	0	0	0	2,911
339.22159-CSFP Salvage Ac	47	0	0	0	0	0	0	0	0	46	0	0	0	0	0	0	1
339.22161-ES Stem Cell Tr	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	510	(509)
339.22162-Systems & Tech	26,779	0	7,300	0	0	0	7,300	0	455	650	15	0	280	0	0	4,487	28,192
339.22163-Patron Services	19,665	0	83,416	0	0	4,000	87,416	0	52,234	37,220	0	0	5,214	0	0	3,992	8,421
339.22165-Trans Aviatn	(100)	0	4,410	0	0	0	4,410	0	0	4,838	0	0	0	0	0	0	(528)
339.22166-Teacher Ed Accr	13	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	13
339.22167-Training Academ	472	0	10	0	0	0	10	0	0	10	0	0	0	0	0	0	472
339.22168-Tax Rev Arrear	4,882	0	0	0	0	1,500	1,500	0	0	2,000	0	0	0	0	0	0	4,382
339.22169-TSCR Account	151,829	0	400,000	0	0	0	400,000	108,000	0	0	0	0	0	0	0	255,000	188,829
339.22170-Statewide Gamin	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1
339.22171-Recruitment Inc	759	0	39	0	0	2,587	2,626	0	0	3,591	0	0	0	0	0	0	(206)
339.22172-Undgrnd Sfty T	3,646	0	700	0	0	0	700	0	0	0	0	0	0	0	0	3,697	649
339.22173-Vol Fire Rec&Re	2,031	0	200	0	0	0	200	200	0	0	0	0	0	0	0	0	2,031
339.22174-HAVA Match	711	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	711
339.22175-VRSS	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1
339.22177-Occ Hlth Clinic	5,530	0	9,000	0	0	20	9,020	14,560	466	11	14	0	310	0	0	98	(909)
339.22178-Crim Back Check	456	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	456
339.22181-NYS Water Rescu	26	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	26
339.22182-OWIG Adm Reimb	234	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	234
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	881	0	40	0	0	0	40	0	0	0	0	0	0	0	0	0	921
339.22186-Yth Fac PerDiem	325	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	325
339.22187-Provider Assess	2	0	1,080,000	0	0	0	1,080,000	1,080,000	0	0	0	0	0	0	0	0	2
339.22188-Fed Indirect Re	95	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	95
339.22189-DOCS Asset Forf	1,047	0	314	0	0	0	314	0	0	314	0	0	0	0	0	0	1,047
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	(1)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(1)
339.22192-Tax Ret Prep Fe	17,280	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	17,280
339.22193-Sales Tax Re Fe	(2)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(2)
339.22195-Equitable Shari	3,075	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	3,075
339.22196-C & F Qual Enha	16	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	16
339.22197-UL TVI Radia Dev	1,417	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,417
339.22198-HEP	38	0	0	0	0	0	0	0	0	300	0	0	0	0	0	0	(262)
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	15	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	15
339.22203-Article X Inter	121	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	121
339.22206-Wholesale Mkt	5,090	0	0	0	0	0	0	0	0	700	0	0	0	0	0	0	4,390
339.22207-Tech Financing	54	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	54
339.22211-NYS Camp Financ	855	0	0	0	0	1,000	1,000	1,000	0	0	0	0	0	0	0	0	855
339.22212-Lake George Inv	165	0	350	0	0	0	350	0	35	285	10	0	20	0	0	0	165
339.22213-BOE Enforcement	1,601	0	125	0	0	0	125	0	0	125	0	0	0	0	0	0	1,601
339.22214-Fireworks Reven	1,116	0	320	0	0	0	320	0	186	0	8	0	132	0	0	0	1,110
339.22215-Delivery Transf	2,601	0	1,000	0	0	0	1,000	0	0	1,000	0	0	0	0	0	0	2,601

CASH COMBINING STATEMENT BY ACCOUNT
MISCELLANEOUS SPECIAL REVENUE FUND (339)
FY 2026
(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
339.22217-Eq Sh DTF Just	121	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	121
339.22218-Eq Sh DTF Treas	802	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	802
339.22221-Eq Sh Law Justi	4,882	0	1,185	0	0	0	1,185	0	0	1,585	0	0	0	0	0	0	4,482
339.22222-Eq Sh Law Treas	6	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	6
339.22226-Eq Sh SIG Treas	86	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	86
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	160	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	160
339.22233-Eq Shar-DMN Jus	508	0	260	0	0	0	260	0	0	250	0	0	0	0	0	0	518
339.22234-Eq Shar-DMN Tre	77	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	77
339.22235-Institt Accreditt	(2)	0	570	0	0	0	570	0	308	60	6	0	171	0	0	47	(24)
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-Opicoid Steward	164,277	0	0	0	0	0	0	88,530	0	0	0	0	0	0	0	0	75,747
339.22240-NYS Med Indmny	(3,945)	0	0	0	0	20	20	0	1	0	1	0	1	0	0	0	(3,928)
339.22243-Securing Cities	99	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	99
339.22246-Behav Hlth Par	3,972	0	1,500	0	0	0	1,500	5,000	0	0	0	0	0	0	0	0	472
339.22247-Ent Div Job Tr	13,590	0	400	0	0	5,100	5,500	0	0	0	0	0	0	0	0	0	19,090
339.22248-CJ Discov Comp	11,979	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	11,979
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	5,944	0	1,300	0	0	0	1,300	0	0	1,000	0	0	0	0	0	0	6,244
339.22252-Elevator Safety	16	0	850	0	0	0	850	0	0	0	0	0	0	0	0	800	66
339.22253-Sch Bus Mot Edu	105	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	105
339.22254-Anti Disc Hous	3,715	0	2,000	0	0	0	2,000	0	0	2,000	0	0	0	0	0	0	3,715
339.22255-Pharm Ben Mgr R	1,974	0	930	0	0	0	930	0	0	0	0	0	0	0	0	500	2,404
339.22257-Background Chec	3,056	0	4,000	0	0	0	4,000	0	0	4,000	0	0	0	0	0	0	3,056
339.22259-Eq Sh NYWC-Trea	631	0	100	0	0	0	100	0	0	100	0	0	0	0	0	0	631
339.22260-Eq Sh NYWC-Just	171	0	50	0	0	0	50	0	0	50	0	0	0	0	0	0	171
339.22262-Virt Currency	(2,207)	0	930	0	0	0	930	0	0	0	0	0	0	0	0	500	(1,777)
339.22263-Tit IV-E FC Enh	20,414	0	0	0	0	15,000	15,000	0	0	0	0	0	0	0	0	0	35,414
339.22264-NYWC Seiz Asset	325	0	150	0	0	0	150	0	0	150	0	0	0	0	0	0	325
339.22265-Ag&Farm Viabi	34	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	34
339.22266-Haz Mit Rev Loa	2,011	0	0	0	0	2,000	2,000	1,981	0	0	0	0	0	0	0	0	2,030
339.22267-Healthcare Stab	201,142	0	3,279,000	0	0	0	3,279,000	2,728,000	0	0	0	0	0	0	0	159,000	593,142
339.22269-NYW Empl Assess	0	0	1,554	0	0	0	1,554	0	1,554	0	0	0	0	0	0	0	0
339.TIVEP-Title IV-E Pare	0	0	0	0	0	10,000	10,000	9,900	0	100	0	0	0	0	0	0	0

**CASH COMBINING STATEMENT
CAPITAL PROJECTS FUNDS
FY 2026**
(thousands of dollars)

	STATE CAPITAL PROJECTS (30000-30049)	DEDICATED HIGHWAY AND TRANSPORTATION (30050-30099)	STATE UNIVERSITY RESIDENCE HALLS REHABILITATION PROJECTS (30100-30259)	NEW YORK STATE CANAL SYSTEM PROJECTS (30300-30349)	STATE INFRASTRUCTURE (30350-30399)	PASSENGER FACILITY PROJECTS (30400-30449)	ENVIRONMENTAL PROJECTS (30450-30499)	CONSERVATION THROUGH IMPROVED TRANSPORTATION (30500-30699)	PURE WATERS CAPITAL FACILITIES (30620-30629)	TRANSPORTATION CAPITAL FACILITIES (30630-30699)
Opening Fund Balance	0	(316,305)	159,346	14,158	(119,562)	17	514,030	164	0	3,328
Receipts:										
Taxes	0	1,207,214	0	0	0	0	257,350	0	0	0
Miscellaneous Receipts	5,710,471	1,799,338	0	2,000	327,300	0	39,650	0	0	0
Federal Receipts	0	4,505	0	0	0	0	0	0	0	0
Total Receipts	5,710,471	3,011,057	0	2,000	327,300	0	297,000	0	0	0
Disbursements:										
Assistance and Grants	4,842,461	58,981	0	0	0	0	0	0	0	0
State Operations	0	0	0	0	0	0	0	0	0	0
General State Charges	0	0	0	0	0	0	0	0	0	0
Debt Service	0	0	0	0	0	0	0	0	0	0
Capital Projects	4,387,494	2,046,788	125,000	2,200	319,800	0	415,000	0	0	0
Total Disbursements	9,229,955	2,105,769	125,000	2,200	319,800	0	415,000	0	0	0
Other Financing Sources (Uses):										
Transfers from Other Funds	3,521,484	136,077	90,000	0	0	0	127,000	0	0	0
Transfers to Other Funds	(2,000)	(773,145)	0	0	0	0	0	(25)	(340)	(25)
Bond & Note Proceeds	0	0	0	0	0	0	0	25	340	25
Net Other Financing Sources (Uses)	3,519,484	(637,068)	90,000	(200)	7,500	0	127,000	0	0	0
Change in Fund Balance	0	268,220	(35,000)	13,958	(112,062)	0	9,000	0	0	0
Closing Fund Balance	0	(48,085)	124,346	13,958	(112,062)	17	523,030	164	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 TRAVEL IMPROVEMENTS BOND (30680-30689)	CLEAN WATER/ CLEAN AIR BOND (30690-30699)	FEDERAL CAPITAL PROJECTS (31350-31449)	FOREST PRESERVE EXPANSION (31450-31499)	HAZARDOUS WASTE REMEDIATION (31500-31549)	SUBURBAN TRANSPORTATION (31650-31699)
Opening Fund Balance	737	6,362	4,255	5,550	2,778	1,428	(378,663)	1,228	(21,117)	612
Receipts:										
Taxes	0	0	0	0	0	0	0	0	0	0
Miscellaneous Receipts	0	0	0	0	0	0	274,000	10	154,956	0
Federal Receipts	0	0	0	0	0	0	3,192,656	0	0	0
Total Receipts	0	0	0	0	0	0	3,466,656	10	154,956	0
Disbursements:										
Assistance and Grants	0	0	0	0	0	0	1,252,203	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	1,981,608	10	143,956	0
Total Disbursements	0	0	0	0	0	0	3,233,811	10	143,956	0
Other Financing Sources (Uses):										
Transfers from Other Funds	0	0	0	0	0	0	23,323	0	20,700	0
Transfers to Other Funds	(740)	(9,001)	(25)	(3,807)	(25)	(3,861)	0	0	(25,200)	0
Bond & Note Proceeds	617	3,908	25	4,807	25	4,861	0	0	0	0
Net Other Financing Sources (Uses)	(123)	(5,093)	0	1,000	0	1,000	23,323	0	(4,500)	0
Change in Fund Balance	(123)	(5,093)	0	1,000	0	1,000	256,168	0	6,500	0
Closing Fund Balance	614	1,269	4,255	6,550	2,778	2,428	(122,495)	1,228	(14,617)	612

**CASH-COMBINING STATEMENT
CAPITAL PROJECTS FUNDS
FY 2026**
(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 ENGINEERING SERVICES (31950-31999)	STATE UNIVERSITY CAPITAL PROJECTS (32000-32099)	MISCELLANEOUS CAPITAL PROJECTS (32200-32149)	CITY UNIVERSITY OF NEW YORK CAPITAL PROJECTS (32250-32399)	MENTAL HYGIENE FACILITIES CAPITAL IMPROVEMENT (32300-32349)	CORRECTIONAL FACILITIES CAPITAL IMPROVEMENT (32350-32399)
Opening Fund Balance	(17,012)	(12,942)	(867,444)	37,688	(12,016)	120,902	49,284	113	(568,328)	(194,319)
Receipts:										
Taxes	0	0	0	0	0	0	0	0	0	0
Miscellaneous Receipts	32,463	0	63,614	1,000	0	40,000	47,315	0	495,933	314,664
Federal Receipts	0	0	0	0	0	0	0	0	0	0
Total Receipts	32,463	0	63,614	1,000	0	40,000	47,315	0	495,933	314,664
Disbursements:										
Assistance and Grants	0	0	1,730,349	0	0	0	0	0	136,250	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	31,942	0	0	1,017	0	40,000	261,428	0	406,227	415,008
Total Disbursements	31,942	0	1,730,349	1,017	0	40,000	261,428	0	542,477	415,008
Other Financing Sources (Uses):										
Transfers from Other Funds	0	0	1,613,661	0	0	100,000	38,443	0	46,794	105,304
Transfers to Other Funds	0	0	0	0	0	0	0	0	0	0
Bond & Note Proceeds	0	0	0	0	0	0	0	0	0	0
Net Other Financing Sources (Uses)	521	0	1,613,661	(17)	0	100,000	38,443	0	46,794	105,304
Change in Fund Balance	(16,491)	(12,942)	(53,074)	37,671	(12,016)	220,902	(176,386)	113	(568,078)	(189,359)
Closing Fund Balance										

	SMART SCHOOLS BOND (30700-30719)	CLEAN WATER, CLEAN AIR AND GREEN JOBS BOND (30720-30759)	NEW YORK STATE STORM RECOVERY (33000-33049)	DEDICATED INFRASTRUCTURE INVESTMENT (33050-33099)	CAPITAL PROJECTS OTHER	SUB TOTAL	ELIMINATIONS	FINANCIAL PLAN
Opening Fund Balance	3	0	0	129,795	0	(1,455,930)	0	(1,455,930)
Receipts:								
Taxes	0	0	0	0	0	1,464,564	0	1,464,564
Miscellaneous Receipts	0	0	0	0	0	9,302,714	0	9,302,714
Federal Receipts	0	0	0	0	1,000	3,198,161	0	3,198,161
Total Receipts	0	0	0	0	1,000	13,965,439	0	13,965,439
Disbursements:								
Assistance and Grants	0	0	0	(107,630)	(1,000)	7,911,614	0	7,911,614
State Operations	0	0	0	0	0	0	0	0
General State Charges	0	0	0	0	0	0	0	0
Debt Service	0	0	0	0	0	11,024,252	0	11,024,252
Capital Projects	0	0	0	445,774	1,000	18,935,866	0	18,935,866
Total Disbursements	0	0	0	338,144	0	6,161,430	(304,849)	5,856,581
Other Financing Sources (Uses):								
Transfers from Other Funds	0	0	0	338,644	0	(1,103,194)	304,849	(798,345)
Transfers to Other Funds	(170,000)	(115,000)	0	0	0	267,633	0	267,633
Bond & Note Proceeds	137,000	115,000	0	338,644	1,000	5,325,869	0	5,325,869
Net Other Financing Sources (Uses)	(33,000)	0	0	500	2,000	355,442	0	355,442
Change in Fund Balance	(33,000)	0	0	130,295	2,000	(1,100,488)	0	(1,100,488)
Closing Fund Balance	(32,997)	0	0					

CASH COMBINING STATEMENT
DEBT SERVICE
FY 2026

	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)	SUB TOTAL	ELIMINATIONS	FINANCIAL PLAN
Opening Fund Balance	84,396	0	0	32,959	0	117,355	0	117,355
Receipts:								
Taxes	0	50,719,950	0	0	1,020,650	51,740,600	0	51,740,600
Miscellaneous Receipts	396,069	0	1,461	139,256	0	536,786	0	536,786
Federal Receipts	0	57,579	0	0	0	57,579	0	57,579
Total Receipts	396,069	50,777,529	1,461	139,256	1,020,650	52,334,965	0	52,334,965
Disbursements:								
Assistance and Grants	0	0	0	0	0	0	0	0
State Operations	0	38,515	0	2,500	0	41,015	0	41,015
General State Charges	0	0	0	0	0	0	0	0
Debt Service	0	2,278,953	0	8,872	0	2,287,825	0	2,287,825
Capital Projects	0	0	0	0	0	0	0	0
Total Disbursements	0	2,317,468	0	11,372	0	2,328,840	0	2,328,840
Other Financing Sources (Uses):								
Transfers from Other Funds	1,768,229	332,179	0	42,069	0	2,142,477	(30,865)	2,111,612
Transfers to Other Funds	(2,168,554)	(48,772,524)	0	(162,256)	(1,020,650)	(52,123,984)	30,865	(52,093,119)
Bond & Note Proceeds	0	0	0	0	0	0	0	0
Net Other Financing Sources (Uses)	(400,325)	(48,440,345)	0	(120,187)	(1,020,650)	(49,981,507)	0	(49,981,507)
Change in Fund Balance	(4,256)	19,716	1,461	7,697	0	24,618	0	24,618
Closing Fund Balance	80,140	19,716	1,461	40,656	0	141,973	0	141,973

CASH COMBINING STATEMENT BY ACCOUNT
INTERNAL SERVICE
FY 2026
(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	1,477	0	86,787	0	0	0	86,787	0	31,899	17,265	983	0	23,576	0	0	1,866	75,589	12,675
323.55020-OGS Ent Contr	(8,414)	0	158,000	0	0	0	158,000	0	655	166,896	22	0	408	0	0	0	167,981	(18,395)
323.55022-Business Srv Ct	(2,058)	0	0	0	0	33,000	33,000	0	31,041	3,153	0	0	0	0	0	0	34,194	(3,252)
323.550XX-Misc Centr Srv	107	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	107
323.5502X-OGS Exec Direct	23,924	0	120,000	0	0	0	120,000	0	5,671	125,266	183	0	3,811	0	0	2,265	137,196	6,728
323.5502Y-OGS Bldg Admin	8,996	0	19,521	0	0	9,500	29,021	0	2,448	30,838	79	0	1,633	0	0	0	34,998	3,019
323.5502Z-OGS Std & Purch	4,792	0	13,150	0	0	0	13,150	0	3,502	6,079	113	0	2,353	0	0	0	12,047	5,895
334.55050-Agencies Int Sv	13	0	0	0	0	250,000	250,000	0	0	0	0	0	0	0	0	0	0	250,013
334.55052-Archives R	(1,578)	0	1,729	0	0	0	1,729	0	955	114	28	0	543	0	0	0	1,640	(1,489)
334.55053-Fedl Single Aud	2,296	0	1,890	0	0	0	1,890	0	0	1,890	0	0	0	0	0	0	1,890	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	4,237	0	5,963	0	0	0	5,963	0	2,218	1,353	97	0	1,992	0	0	1,651	7,311	2,889
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	(4)	0	500	0	0	44,160	44,660	0	0	45,160	0	0	0	0	0	0	45,160	(504)
334.55058-Cult Resources	(4,481)	0	7,329	0	0	0	7,329	0	1,484	4,082	44	0	926	0	0	284	6,820	(3,972)
334.55059-Neighbor Work P	(8,111)	0	8,200	0	0	1,000	9,200	0	0	9,200	0	0	0	0	0	0	9,200	(8,111)
334.55060-Auto/Print Chgb	1,519	0	18,878	0	0	0	18,878	0	8,743	4,345	0	0	5,452	0	0	0	18,540	1,857
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	365	0	7,475	0	0	0	7,475	0	0	50,000	0	0	0	0	0	0	50,000	(42,160)
334.55063-Human Svcs Tele	23	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	23
334.55065-OPWDD Copy Cent	994	0	150	0	0	0	150	0	0	150	0	0	0	0	0	0	150	994
334.55066-Intrusion Detec	(1,263)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(1,263)
334.55067-Dom Violence Gr	(788)	0	859	0	0	0	859	0	476	107	3	0	0	0	0	0	586	(515)
334.55068-Statewide Train	89	0	8	0	0	0	8	0	93	(150)	3	0	62	0	0	0	8	89
334.55069-Centralized Tec	75,320	0	35,837	0	0	15,111	50,948	0	0	43,142	0	0	0	0	0	0	43,142	83,126
334.55070-Learning Mgmt S	1,105	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,105
334.55071-Labor Cont Ctr	(247)	0	2,021	0	0	0	2,021	0	1,164	167	28	0	772	0	0	0	2,131	(357)
334.55072-HS Cont Ctr	(4,163)	0	17,971	0	0	0	17,971	0	9,382	3,233	292	0	6,387	0	0	0	19,294	(5,486)
334.55074-Civil Recoverie	17,057	0	21,442	0	0	0	21,442	0	8,135	10,937	218	0	5,089	0	0	0	24,379	14,120
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 Srv	(116)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(116)
343.55100-Mental Hygiene	291	0	1,600	0	0	0	1,600	0	652	500	17	0	401	0	0	0	1,570	321
347.55150-DFY Voc Educatn	52	0	25	0	0	0	25	0	0	0	0	0	0	0	0	0	0	77
394.55200-Joint Labor-Mgt	747	0	2,000	0	0	0	2,000	0	987	448	32	0	651	0	0	0	2,118	629
395.55251-Ex Dir Intl Aud	(8,832)	0	5,095	0	0	0	5,095	0	3,258	229	70	0	2,241	0	0	0	5,798	(9,535)
395.55252-CIO INFO TECH C	(26,343)	0	74,537	0	0	0	74,537	0	19,298	66,023	238	0	8,152	0	0	0	93,711	(45,517)
396.55300-Health Insuranc	1,736	0	14,121	0	0	9,000	23,121	0	12,102	2,278	916	0	7,868	0	0	3,428	26,592	(1,735)
396.55301-CS EBD Adm Reim	(1,218)	0	4,500	0	0	0	4,500	0	3,042	368	65	0	1,319	0	0	639	5,433	(2,151)
397.55350-Correctional In	23,522	0	49,000	0	0	23,773	72,773	0	18,517	37,528	738	0	9,853	0	0	0	66,636	29,659

CASH COMBINING STATEMENT BY ACCOUNT
ENTERPRISE
FY 2026

(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	220	0	120	0	0	0	120	0	0	127	0	0	0	0	0	0	127	213
325.50050-State Fair Rece	10,270	0	14,000	0	0	5,500	19,500	0	9,269	12,150	0	0	0	0	0	0	21,419	8,351
326.50100-DOCS Commissary	2,309	0	44,964	0	0	0	44,964	0	0	44,964	0	0	0	0	0	0	44,964	2,309
331.50301-Mental Disab Pr	19	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	19
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	15	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	15
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	207	0	24	0	0	0	24	0	0	0	0	0	0	0	0	0	0	231
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	(751)	0	1,497	0	0	0	1,497	0	665	487	22	0	447	0	0	0	1,621	(875)
331.50319-Attica Emp Mess	677	0	1,256	0	0	0	1,256	0	288	803	12	0	179	0	0	0	1,282	651
331.50322-Asset Preservat	187	0	14	0	0	0	14	0	0	25	0	0	0	0	0	0	25	176
331.50323-Farm Program	2,295	0	629	0	0	0	629	0	125	464	4	0	78	0	0	0	671	2,253
331.50327-Emp Plz Gift Sh	(377)	0	500	0	0	0	500	0	115	367	3	0	77	0	0	0	562	(499)
331.50331-Retail Sales	6,227	0	1,250	0	0	0	1,250	0	750	500	0	0	0	0	0	0	1,250	6,227
331.50332-Golf	5,124	0	17,000	0	0	0	17,000	0	10,000	12,000	0	0	0	0	0	0	22,000	124
351.50400-OMH Shelt Wkshs	1,887	0	2,200	0	0	0	2,200	0	0	2,200	0	0	0	0	0	0	2,200	1,887
352.50450-MR Shet Wkshop	2,445	0	950	0	0	0	950	0	0	1,050	0	0	0	0	0	0	1,050	2,345
353.50500-MH & MR Communi	6,635	0	2,200	0	0	0	2,200	0	383	1,172	10	0	238	0	0	0	1,803	7,032
353.50516-MR Community St	493	0	551	0	0	0	551	0	219	326	9	0	0	0	0	0	554	490
481.50650-U I Benefit Fnd	921,316	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	921,316
481.50651-Interest Assess	44,989	0	8,900	0	0	76,500	85,400	0	0	130,200	0	0	0	0	0	0	130,200	189
481.50652-Unemp Ins-Ad Pa	0	0	0	2,000	0	7,000,000	7,002,000	0	0	0	0	7,002,000	0	0	0	0	7,002,000	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)
E01.50850-CUNY SC Operat	433,794	0	2,953,198	0	0	0	2,953,198	0	1,822,715	394,551	0	0	779,884	0	0	3,924	3,001,074	385,918
E02.23250-CUNY SC Program	392,285	0	202,463	0	0	0	202,463	0	40,496	59,895	0	0	0	0	0	0	100,391	494,357

STATE DEBT OUTSTANDING
SUMMARIZED BY FINANCING PROGRAM AND PROGRAM AREA
FY 2025 THROUGH FY 2030
(millions of dollars)

	FY 2025 Actuals	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected
GENERAL OBLIGATION BONDS	<u>2,269</u>	<u>2,452</u>	<u>2,525</u>	<u>2,621</u>	<u>2,852</u>	<u>2,955</u>
REVENUE BONDS						
Personal Income Tax	38,781	44,952	52,037	58,702	65,055	68,254
Sales Tax	14,510	15,473	17,874	20,130	22,390	23,623
Dedicated Highway	34	0	0	0	0	0
Health Income	31	0	0	0	0	0
Subtotal Revenue Bonds	<u>53,356</u>	<u>60,425</u>	<u>69,911</u>	<u>78,832</u>	<u>87,445</u>	<u>91,877</u>
SERVICE CONTRACT	<u>242</u>	<u>242</u>	<u>242</u>	<u>242</u>	<u>0</u>	<u>0</u>
TOTAL STATE-SUPPORTED	<u>55,867</u>	<u>63,119</u>	<u>72,678</u>	<u>81,695</u>	<u>90,297</u>	<u>94,832</u>
OTHER STATE FINANCINGS						
Gateway Development Commission	14	187	360	508	611	715
Subtotal Other State Financings	<u>14</u>	<u>187</u>	<u>360</u>	<u>508</u>	<u>611</u>	<u>715</u>
TOTAL STATE-RELATED	<u>55,881</u>	<u>63,306</u>	<u>73,038</u>	<u>82,203</u>	<u>90,908</u>	<u>95,547</u>
BY PROGRAM AREA						
Economic Development & Housing	6,996	7,791	9,513	11,183	12,741	13,517
Education	15,062	15,822	17,167	18,318	19,284	19,828
Environment	3,948	4,431	5,517	6,563	7,592	8,227
Health & Mental Hygiene	4,567	4,952	5,903	6,822	7,754	8,337
State Facilities & Equipment	4,988	5,243	6,215	7,123	8,058	8,618
Transportation and Transit	19,734	24,308	27,791	31,114	34,296	35,886
STARC ¹	572	572	572	572	572	419
Gateway Development Commission	14	187	360	508	611	715
TOTAL STATE-RELATED	<u>55,881</u>	<u>63,306</u>	<u>73,038</u>	<u>82,203</u>	<u>90,908</u>	<u>95,547</u>

¹ In FY 2022 DASNY issued Personal Income Tax Bonds to refund NYC STARC debt.

STATE DEBT SERVICE
SUMMARIZED BY FINANCING PROGRAM AND PROGRAM AREA
FY 2025 THROUGH FY 2030
(millions of dollars)

	FY 2025 Actuals	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected
GENERAL OBLIGATION BONDS	<u>263</u>	<u>279</u>	<u>322</u>	<u>324</u>	<u>322</u>	<u>337</u>
REVENUE BONDS						
Personal Income Tax	2,550	1,864	2,414	3,883	4,235	6,255
Sales Tax	879	124	994	1,287	1,301	2,024
Dedicated Highway	41	0	0	0	0	0
Health Income	<u>18</u>	<u>9</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Subtotal Revenue Bonds	<u>3,488</u>	<u>1,997</u>	<u>3,408</u>	<u>5,170</u>	<u>5,536</u>	<u>8,279</u>
SERVICE CONTRACT	<u>25</u>	<u>12</u>	<u>12</u>	<u>12</u>	<u>248</u>	<u>0</u>
TOTAL STATE-SUPPORTED	<u>3,776</u>	<u>2,288</u>	<u>3,742</u>	<u>5,506</u>	<u>6,106</u>	<u>8,616</u>
OTHER STATE FINANCINGS						
Gateway Development Commission	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
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>3,776</u>	<u>2,288</u>	<u>3,742</u>	<u>5,506</u>	<u>6,106</u>	<u>8,616</u>
BY PROGRAM AREA						
Economic Development & Housing	476	284	492	757	865	1,210
Education	1,025	576	888	1,241	1,310	1,775
Environment	269	161	285	445	516	736
Health & Mental Hygiene	311	180	305	462	527	746
State Facilities & Equipment	339	191	322	482	547	771
Transportation and Transit	1,344	884	1,438	2,107	2,329	3,213
STARC ¹	12	12	12	12	12	165
Gateway Development Commission	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL STATE-RELATED	<u>3,776</u>	<u>2,288</u>	<u>3,742</u>	<u>5,506</u>	<u>6,106</u>	<u>8,616</u>

¹ In FY 2022 DASNY issued Personal Income Tax Bonds to refund NYC STARC debt.

STATE DEBT ISSUANCES
SUMMARIZED BY FINANCING PROGRAM AND PROGRAM AREA
FY 2025 THROUGH FY 2030
(millions of dollars)

	FY 2025 Actuals	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected
GENERAL OBLIGATION BONDS	345	403	287	307	430	308
REVENUE BONDS						
Personal Income Tax	2,271	7,002	7,825	7,937	7,780	6,572
Sales Tax	2,656	1,629	2,608	2,646	2,593	2,191
Subtotal Revenue Bonds	4,927	8,631	10,433	10,583	10,373	8,763
SERVICE CONTRACT	0	0	0	0	0	0
TOTAL STATE-SUPPORTED	<u>5,272</u>	<u>9,034</u>	<u>10,720</u>	<u>10,890</u>	<u>10,803</u>	<u>9,071</u>
BY PROGRAM AREA						
Economic Development & Housing	1,070	923	1,871	1,900	1,885	1,583
Education	1,294	1,344	1,630	1,656	1,643	1,379
Environment	737	585	1,185	1,204	1,194	1,002
Health & Mental Hygiene	548	514	1,042	1,059	1,050	882
State Facilities & Equipment	400	544	1,102	1,119	1,110	932
Transportation and Transit	1,223	5,124	3,890	3,952	3,921	3,293
SUBTOTAL STATE-SUPPORTED	<u>5,272</u>	<u>9,034</u>	<u>10,720</u>	<u>10,890</u>	<u>10,803</u>	<u>9,071</u>

STATE DEBT RETIREMENTS
SUMMARIZED BY FINANCING PROGRAM AND PROGRAM AREA
FY 2025 THROUGH FY 2030
(millions of dollars)

	FY 2025 Actuals	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected
GENERAL OBLIGATION BONDS	187	193	214	211	199	205
REVENUE BONDS						
Personal Income Tax	323	871	740	1,272	1,427	3,373
Sales Tax	17	88	207	390	333	958
Dedicated Highway	33	34	0	0	0	0
Health Income	18	16	0	0	0	0
Subtotal Revenue Bonds	391	1,009	947	1,662	1,760	4,331
SERVICE CONTRACT	16	0	0	0	242	0
TOTAL STATE-SUPPORTED	594	1,202	1,161	1,873	2,201	4,536
OTHER STATE FINANCINGS						
Gateway Development Commission	0	0	0	0	0	0
Subtotal Other State Financings	0	0	0	0	0	0
TOTAL STATE-RELATED	594	1,202	1,161	1,873	2,201	4,536
BY PROGRAM AREA						
Economic Development & Housing	65	98	149	231	327	807
Education	223	402	285	504	677	835
Environment	58	87	99	157	165	368
Health & Mental Hygiene	39	80	91	139	118	299
State Facilities & Equipment	61	160	129	211	175	372
Transportation and Transit	148	375	408	631	739	1,702
STARC ¹	0	0	0	0	0	153
Gateway Development Commission	0	0	0	0	0	0
TOTAL STATE-RELATED	594	1,202	1,161	1,873	2,201	4,536

¹ In FY 2022, DASNY issued Personal Income Tax Bonds to refund NYC STARC debt.

PROJECTED PIT REVENUE BOND COVERAGE RATIOS						
FY 2025 THROUGH 2030						
(millions of dollars)						
	<u>FY 2025 Actuals</u>	<u>FY 2026 Projected</u>	<u>FY 2027 Projected</u>	<u>FY 2028 Projected</u>	<u>FY 2029 Projected</u>	<u>FY 2030 Projected</u>
Projected RBTF Receipts ¹	39,499	40,929	42,510	43,731	45,254	47,498
Projected New PIT Bonds Issuances	2,271	7,002	7,825	7,937	7,780	6,572
Projected Total PIT Bonds Outstanding	38,781	44,952	52,037	58,702	65,055	68,254
Projected Maximum Annual Debt Service	3,968	4,475	5,035	5,604	6,161	6,456
Projected PIT Coverage Ratio	10.0	9.1	8.4	7.8	7.3	7.4
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 2025 THROUGH 2030						
(millions of dollars)						
	<u>FY 2025 Actuals</u>	<u>FY 2026 Projected</u>	<u>FY 2027 Projected</u>	<u>FY 2028 Projected</u>	<u>FY 2029 Projected</u>	<u>FY 2030 Projected</u>
Projected Sales Tax Receipts	9,515	9,791	10,078	10,368	10,646	10,928
Projected New Sales Tax Bonds Issuances	2,656	1,629	2,608	2,646	2,593	2,191
Projected Total Sales Tax Bonds Outstanding	14,510	15,473	17,874	20,130	22,390	23,623
Projected Maximum Annual Debt Service	1,344	1,452	1,639	1,828	2,014	2,171
Projected Sales Tax Coverage Ratio	7.1	6.7	6.1	5.7	5.3	5.0

