

# YOUR FAMILY IS MY FIGHT

FY2026 NYS EXECUTIVE BUDGET  
FINANCIAL PLAN

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# INTRODUCTION

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## **Introduction**

This Executive Budget Financial Plan for Fiscal Year (FY) 2026 (“the Executive Budget” or “Financial Plan”) updates and summarizes the State of New York’s official Financial Plan projections for FY 2025 through FY 2029. The projections reflect the estimated impact of the Governor’s Executive Budget proposal for FY 2026, as described herein. State FY 2026 will begin on April 1, 2025, and end on March 31, 2026.

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 (January 2025).

## Significant Budgetary and Accounting Practices

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

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

Fund types of the State include<sup>2</sup>: the General Fund; State Special Revenue Funds, which receive certain dedicated taxes, fees, and other revenues used for specified purposes; Federal Special Revenue Funds, which receive certain Federal receipts; State and Federal Capital Projects Funds, which account for costs incurred in the construction, maintenance, and rehabilitation of roads, bridges, prisons, university facilities, and other infrastructure projects; and Debt Service Funds, which account for the payment of principal, interest, and related expenses for debt issued by the State and on the State's behalf by its public authorities.

The State's **General Fund** receives most State taxes and all income not earmarked for a specified program or activity. Tax receipts and General Fund balance are affected by the Pass-Through Entity Tax (PTET); however, the Division of the Budget (DOB) expects that the PTET will, on a multi-year basis, be revenue neutral for the State. The discussion of tax receipts throughout the Financial Plan excludes the impact of PTET, unless otherwise noted. Please see the description under the heading "PTET Financial Plan Impact" for more information.

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

The General Fund is the sole financing source for the School Tax Relief (STAR) fund and is typically the financing source of last resort for the State's other major funds, including the Health Care Reform Act (HCRA) Fund, the Dedicated Highway and Bridge Trust Fund (DHBTF), and the Lottery Fund. Therefore, General Fund projections account for any estimated funding shortfalls in these

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<sup>1</sup> 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.

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



funds. Since the General Fund is required by law to be balanced, the focus of the State's budgetary and gap-closing discussion in the Financial Plan is generally weighted toward the General Fund.

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

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

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

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



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

The term “actual”, or “actuals” or “results” is 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 about July 30<sup>th</sup> 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 expenditure amount. Any such differences in reporting between DOB and OSC could result in differences in the presentation and reporting for total receipts and disbursements under different fund perspectives (e.g., State Operating Funds and All Funds).

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# **FINANCIAL PLAN OVERVIEW**

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## FINANCIAL PLAN OVERVIEW

The following table provides key financial measures for FY 2024 results, revised estimates for FY 2025, and FY 2026 projections based on the Executive Budget proposal.

FINANCIAL PLAN AT-A-GLANCE: KEY MEASURES (millions of dollars)			
		FY 2025	FY 2026
	FY 2024 Actuals	Current Estimate	Executive Proposal
<b>State Operating Funds Disbursements<sup>1</sup></b>			
Size of Budget	\$128,473	\$133,336	\$143,804
Annual Growth	3.8%	3.8%	7.9%
<b>Other Disbursement Measures</b>			
General Fund (Including Transfers)	\$100,117	\$108,389	\$116,329
Annual Growth	7.9%	8.3%	7.3%
Capital Budget (State and Federal)	\$14,708	\$17,032	\$21,184
Annual Growth	4.9%	15.8%	24.4%
Federal Operating Aid	\$91,686	\$93,013	\$87,037
Annual Growth	10.9%	1.4%	-6.4%
All Funds	\$234,867	\$243,381	\$252,025
Annual Growth	6.5%	3.6%	3.6%
<b>Inflation (CPI)</b>	3.5%	2.7%	2.8%
<b>All Funds Receipts<sup>2</sup></b>			
Taxes	\$106,668	\$113,151	\$117,809
Annual Growth	-6.2%	6.1%	4.1%
Miscellaneous Receipts	\$33,755	\$32,755	\$38,740
Annual Growth	6.0%	-3.0%	18.3%
Federal Receipts (Operating and Capital)	\$94,276	\$98,502	\$93,091
Annual Growth	5.3%	4.5%	-5.5%
Total All Funds Receipts	\$234,699	\$244,408	\$249,640
Annual Growth	-0.2%	4.1%	2.1%
<b>General Fund Cash Balance</b>			
	\$46,331	\$53,456	\$45,685
Principal Reserves	\$20,068	\$21,603	\$21,103
Timing of PTET/PIT Credits	\$14,137	\$16,405	\$13,774
Extraordinary Monetary Settlements	\$1,110	\$690	\$413
All Other	\$11,016	\$14,758	\$10,395
<b>Debt</b>			
Debt Service (excluding prepayments) as % All Funds Receipts	2.6%	2.6%	2.7%
State-Related Debt Outstanding	\$54,319	\$56,552	\$65,090
Debt Outstanding as % Personal Income	3.4%	3.3%	3.7%
<p><sup>1</sup> Spending growth includes \$1.2 billion in State share reimbursements related to the Managed Care Organization (MCO) tax transaction that are entirely offset by an increase in receipts and therefore cost neutral. Absent this transaction, spending would increase 6.9 percent from FY 2025 levels.</p> <p><sup>2</sup> The Financial Plan impact of the PTET program is expected to be revenue neutral for the State and is excluded from tax receipts herein, unless otherwise noted. In addition, All Funds tax receipts are adjusted to exclude the proposed payment of \$3 billion to New Yorkers through inflation tax refund payments to qualified tax filers.</p>			

## Financial Plan Overview

The State's financial position remains strong, with favorable operating results recorded through the first nine months of FY 2025 and a positive economic outlook. Forecast revisions since the FY 2025 Mid-Year Update have created new projected surpluses, resulting in a favorable baseline forecast. The FY 2026 Executive Budget leverages these resources to include a package of tax reforms and initiatives aimed at addressing affordability issues that continue to impact many New Yorkers while preserving reserves at the highest levels in history. In addition, debt levels remain nearly flat at less than 1 percent growth over the past decade, historic liquidity levels continue to deliver high investment returns, and other reserves are available to manage risks to the Financial Plan. The State continues to manage projected budget gaps in future years with the use of prior year cash management actions and resources, including the prepayment of future obligations (e.g., debt service and pension costs), as well as reserves for transaction risks.

At the same time, uncertainty looms. Risk as varied as policies and plans of the new Federal administration, the potential for a slowdown in economic growth, geopolitical risks, the ongoing implications of climate change, and sustained trends of rising enrollment and costs in public health insurance programs all present the potential for fiscal challenges in the future. While DOB expects economic growth to remain strong in the near term, inflation remains stubbornly high, increasing to 2.7 percent from the previous 2.2 percent forecast for 2025; housing prices and borrowing costs remain elevated; and labor market growth appears to be easing. Potential Federal changes to trade, immigration and tax policies could drive further inflation increases. Likewise, possible reductions in Federal assistance that support vital New York programs, including health care delivery, social services, and public safety, could negatively impact the State and New Yorkers who depend on these programs.

In light of these uncertainties and risks, the Executive Budget maintains the existing level of Principal Reserves<sup>3</sup> to protect essential services in the event of an economic downturn or other future fiscal challenges. To further protect these important reserves, the Governor has directed the transfer of funds held in the reserve for economic uncertainties to the statutory Rainy Day Reserve to increase the balance by \$1 billion annually over the next four years, as fiscal conditions permit.

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<sup>3</sup> DOB defines "Principal Reserves" as consisting of the two statutory "Rainy Ray" reserves (the Tax Stabilization Reserve and the Rainy Day Reserve) and the portion of the General Fund balance informally designated as a reserve for economic uncertainties.

## **Updated Financial Plan Estimates**

Through December 2024, General Fund tax receipts, including transfers from other funds, were \$1.1 billion higher than estimated in the Mid-Year Update, driven mainly by strength in personal income tax and PTET collections. Consumption and use tax receipts remain on track with projections, however, business tax collections to date continue to fall below expectations. Non-tax receipts exceeded estimates by \$3.6 billion, almost entirely due to the earlier than planned transfer of Federal State and Local Fiscal Recovery Fund (SLFRF) moneys to the General Fund. General Fund disbursements, including transfers to other funds, were nearly \$3 billion below the most recent cash flow estimate, due to lower spending across many local aid programs and capital projects.

On the strength of collections experienced to date, the baseline forecast for General Fund tax receipts has been increased by an average of over \$1.7 billion annually, resulting in an \$8.3 billion cumulative increase through FY 2029 compared to the Mid-Year Update. In addition, downward revisions to STAR and debt service spending, which are supported by tax receipts, increased General Fund receipts by a cumulative \$2.8 billion through FY 2029 compared to the prior forecast. Other non-tax receipts have also been increased, including upward revisions to investment income projections in FY 2027 based on the revised interest rates, and additional mental hygiene Federal revenue related to retroactive rate increases under the Home and Community-Based Services (HCBS) waiver that support continued investments and service expansion.

At the same time, the baseline forecast for spending has been increased by a cumulative \$6.1 billion through FY 2029 compared to the Mid-Year Update. Medicaid and School Aid spending estimates across the plan have been increased by a \$6.1 billion and \$3.1 billion, respectively. The higher spending reflects costs related to updated Medicaid enrollment and utilization data, particularly for Medicaid long-term care services, and inflationary growth in the Foundation Aid formula. In addition, higher pension costs are expected across all years of the Financial Plan due to workforce and salary increases, benefit expansion, and fund losses that drive higher rates for State and local governments. These increases are partly offset by downward revisions to spending estimates across nearly all other assistance and grant programs based on results to date, various updated assumptions, and timing-related adjustments. In addition, spending is reduced to reflect lower employee health insurance costs pursuant to a reduction in negotiated health insurance premium rates, and upward revisions to lottery and gaming revenue that support education spending.

The aggregate baseline forecast revisions leave General Fund surpluses of \$3.5 billion in FY 2025 and \$1.8 billion in FY 2026 prior to the new proposals included in the Governor's FY 2026 Executive Budget. Projected baseline gaps for FY 2027 and FY 2028 are lowered compared to the Mid-Year Update to \$4 billion and \$7.4 billion, respectively. The FY 2029 baseline gap is estimated at \$11.8 billion.<sup>4</sup> The annual gaps through FY 2029 include the use of prior year cash management actions and resources, including the prepayment of future obligations (e.g., debt service and pension costs), as well as cautious estimates and reserves for transaction risks.

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<sup>4</sup> The FY 2029 budget gap is included for the first time in this Executive Budget Financial Plan.



The table below summarizes the impact of the updated forecast revisions on General Fund operations compared to the Mid-Year Update.

FY 2026 EXECUTIVE BUDGET FINANCIAL PLAN GENERAL FUND REVISIONS SAVINGS/(COSTS) (millions of dollars)					
	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected
<b>MID-YEAR UPDATE SURPLUS/(GAP) ESTIMATE</b>	<b>0</b>	<b>(1,019)</b>	<b>(6,191)</b>	<b>(7,077)</b>	<b>(9,912)</b>
<b>Receipts</b>	<b>2,989</b>	<b>5,475</b>	<b>12,952</b>	<b>2,783</b>	<b>2,192</b>
Tax Receipts	2,196	5,556	12,270	2,699	2,192
Tax Receipts, excluding PTET/STAR/Debt Service	1,193	1,636	2,294	1,716	1,413
PTET/PIT Related PTET (Financial Plan Neutral)	441	3,060	12,750	526	320
PIT/SALT Cap Adjustment (Financial Plan Neutral)	0	0	(3,200)	0	0
STAR	271	370	474	504	504
Debt Service	291	490	(48)	(47)	(45)
Miscellaneous/Federal Receipts	(50)	0	500	0	0
Transfers from Other Funds	843	(81)	182	84	0
<b>Disbursements</b>	<b>955</b>	<b>443</b>	<b>(1,203)</b>	<b>(2,558)</b>	<b>(3,782)</b>
Assistance and Grants	415	(166)	(1,453)	(2,380)	(3,542)
Agency Operations	361	88	(1)	(91)	(199)
Transfers to Other Funds	179	521	251	(87)	(41)
<b>Use of/(Deposit to) Reserves</b>	<b>(441)</b>	<b>(3,060)</b>	<b>(9,551)</b>	<b>(526)</b>	<b>(319)</b>
Rainy Day Reserve	(1,000)	(1,000)	(1,000)	(862)	0
Tax Stabilization Reserve	0	0	0	0	0
Contingency Reserve	0	0	0	0	0
Community Projects Reserve	0	0	0	0	0
Other Reserves	559	(2,060)	(8,551)	336	(319)
<b>BASELINE SURPLUS/(GAP) ESTIMATE</b>	<b>3,503</b>	<b>1,839</b>	<b>(3,993)</b>	<b>(7,378)</b>	<b>(11,821)</b>

Other revisions that do not impact General Fund balance include PTET related revisions to receipts estimates and adjustments for reserves, including the planned shift of funds into the statutory Rainy Day Reserve over the next four years, as fiscal conditions permit.

Since the implementation of the PTET program in FY 2022, increases to tax receipts related to PTET have been set aside in the PTET reserve to cover credits claimed in subsequent years. Previously the PTET program was expected to cease to be utilized after tax year 2025, aligning with the expected expiration of the State and Local Tax (SALT) deduction cap under current Federal law. The Executive Budget Financial Plan revises this assumption to reflect the continuation of the PTET program in perpetuity, absent amendments to current State law or Federal actions to end the program. The change reflects the likelihood that the Federal government will extend SALT deduction cap and the widespread use of the similar taxes on pass-through income, which are utilized in 36 states and the City of New York (NYC). In addition, PIT estimated tax projections have been lowered by \$3.2 billion in FY 2027 to reflect the assumed continuation of the SALT cap under the new Federal administration. This downward revision to tax estimates is entirely offset by the reserve previously set aside for this purpose, resulting in no net Financial Plan impact.





### **FY 2026 Executive Budget Proposal**

The current year and budget year surplus, which totals roughly \$5.3 billion, is expected to support new investments and proposals included in the FY 2026 Executive Budget and announced by the Governor in her State of the State presentation on January 14, 2025. DOB estimates that the General Fund is balanced on a cash basis in FY 2026, should the Legislature adopt the Governor's proposal without modification.

The Executive Budget also continues support for investments and increases to nearly all program areas made over the past three years, including fully funding Foundation Aid to schools; expanding access to mental health services, child care, and housing; providing assistance to distressed hospitals and other health care providers and workers; supporting health care delivery improvements; increasing support for public universities; addressing gun crime and violence; expanding access to school meals; protecting the environment and natural resources; and increasing wages.

The Executive Budget proposes a tax affordability package that would deliver \$3 billion back to New Yorkers through Inflation Refund payments to qualified tax filers from surplus resources available in FY 2025, lower the rates for five of the nine income tax brackets to reduce the tax burden, and significantly enhance the child tax credit for children under 4 years old in FY 2026 and for children ages 4 through 16 in FY 2027 and FY 2028. The Budget also proposes increases or extensions to several other tax credits and expands flexibility for businesses to opt into the PTET program by extending the opt-in deadline, which is cost neutral. To support the long-term cost of these tax cuts, the Executive Budget proposes extending the top tax rates for tax filers with taxable incomes above \$2.1 million.

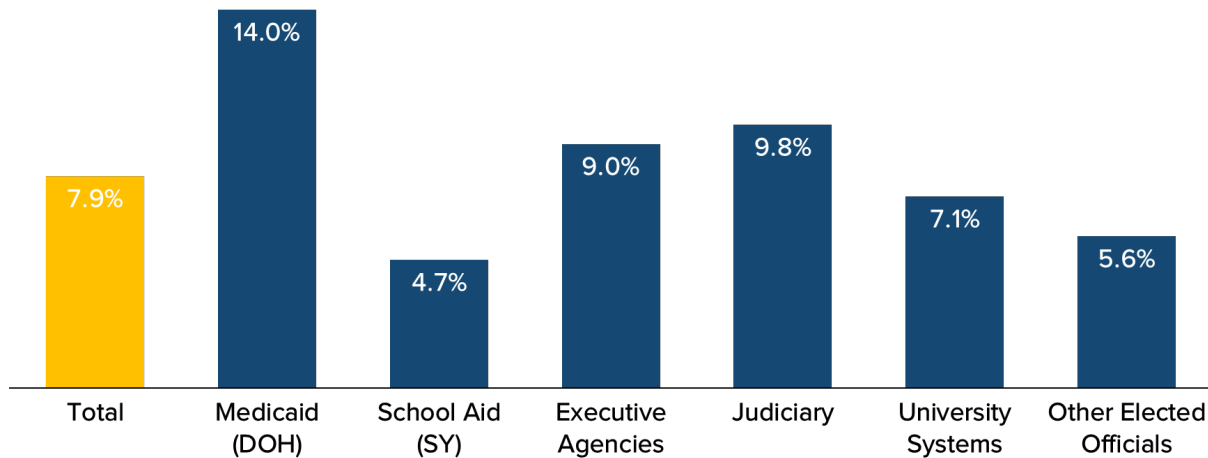
The Executive Budget also includes increased funding to address public safety, mental health care, housing affordability and access, transportation, health care delivery, abortion access, and child care. In addition, it proposes updates to the Foundation Aid formula, increasing aid by 5.9 percent in School Year (SY) 2026. Additional spending is included to support a 2.1 percent targeted inflationary increase for certain eligible programs; free school meals for all students regardless of income; a first-time homebuyers down payment assistance program; free community college for students ages 25 to 55 pursuing certain first-time associate degrees in high-demand occupations, including nursing, teaching, technology, and engineering; hunger prevention and nutrition assistance; operating aid for SUNY and CUNY campuses and the SUNY Downstate Hospital; medication assisted treatment (MAT) for substance abuse disorders; mental health services for justice-involved individuals; law enforcement activities; City of New York (NYC) subway safety initiatives; and payment of interest due on the outstanding Federal unemployment insurance loan that would otherwise be borne by businesses.

New capital funding commitments totaling \$8.6 billion are proposed to support transportation, affordable and supportive housing, economic and community development, environmental and clean energy initiatives, increased access to care and housing opportunities for individuals with mental health issues, health care transformation, public safety, and investments in higher education. The new capital commitments proposed in the budget are funded not only with bonds but also with cash resources, to ensure the State's debt burden remains affordable.

In addition, the Executive Budget includes a multi-year spending plan supported by the Federal government’s approval of the Managed Care Organization (MCO) tax that is expected to provide up to \$3.7 billion in resources over two years. The Healthcare Stability Fund (HSF) will receive and distribute the new MCO tax resources previously included in the FY 2025 Enacted Budget. The resources will be used to offset existing Global Cap Medicaid spending and support continued funding for the Healthcare Safety Net Transformation Program, as well as new increases for hospitals, nursing homes and other health care providers, outpatient clinics and maternal health. These investments and funding are dependent on successful execution of the MCO tax transaction, which is dependent on continued Federal support. Absent assurance of continued Federal approval to continue the MCO tax, the Financial Plan does not include support for these investments in the later years.

The Executive Budget proposal is projected to drive nearly \$144 billion of State Operating Funds spending in FY 2026, an increase of \$10.5 billion or 7.9 percent compared to revised FY 2025 estimates. Roughly \$6 billion or almost 60 percent of the spending increase supports the State’s two largest assistance and grants programs – Medicaid and School Aid. Projected operational cost increases for all branches of State government also drives spending growth in FY 2026.

### FY 2026 STATE OPERATING FUNDS SPENDING GROWTH (EXCLUDES FEMA REIMBURSEMENTS)





## FY 2026 Executive Budget Financial Plan Summary

Consistent with statutory requirements, the Governor’s FY 2026 Executive Budget proposal provides for balanced operations in the General Fund in FY 2026 due to surplus resources available in FY 2025 and FY 2026. However, the recurring cost of the FY 2026 Executive Budget proposals and upward revisions to baseline forecasts increase budget gaps in FY 2027 and beyond. Outyear budget gaps are projected to total \$6.5 billion in FY 2027, \$9.8 billion in FY 2028, and \$11 billion in FY 2029 – cumulatively the outyear budget gaps are roughly \$4 billion higher than the Mid-Year Update projections.

The following table summarizes the impact of the Executive proposals on General Fund operations, by financial plan category, starting with the revised baseline estimates.

FY 2026 EXECUTIVE BUDGET FINANCIAL PLAN				
GENERAL FUND REVISIONS				
SAVINGS/(COSTS)				
(millions of dollars)				
	FY 2026	FY 2027	FY 2028	FY 2029
	Projected	Projected	Projected	Projected
<b>BASELINE SURPLUS/(GAP) ESTIMATE</b>	<b>1,839</b>	<b>(3,993)</b>	<b>(7,378)</b>	<b>(11,821)</b>
<b>Receipts</b>	<b>(6,678)</b>	<b>(1,783)</b>	<b>(1,092)</b>	<b>2,139</b>
Tax Receipts	(4,071)	(2,183)	(1,082)	2,306
PTET Flexibility (Financial Plan Neutral)	(3,045)	0	0	0
Debt Service	(7)	7	(60)	(167)
Miscellaneous/Federal Receipts	0	0	0	0
Transfers from Other Funds	445	393	50	0
<b>Disbursements</b>	<b>(1,709)</b>	<b>(703)</b>	<b>(1,305)</b>	<b>(1,344)</b>
Assistance and Grants	(372)	210	(455)	(473)
Agency Operations	(792)	(727)	(729)	(730)
Transfers to Other Funds	(545)	(186)	(121)	(141)
<b>Use of/(Deposit to) Reserves</b>	<b>6,548</b>	<b>0</b>	<b>0</b>	<b>0</b>
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	3,045	0	0	0
Carry-Forward FY 2025 Surplus	3,503	0	0	0
<b>EXECUTIVE BUDGET SURPLUS/(GAP) ESTIMATE</b>	<b>0</b>	<b>(6,479)</b>	<b>(9,775)</b>	<b>(11,026)</b>



**Receipts.** The FY 2026 Executive Budget includes a package of tax reforms and initiatives aimed at addressing affordability issues that continue to impact many New Yorkers. In December 2024, the Governor announced her plan to deliver inflation refund payments to New York tax filers. The rebates are subject to legislative approval and are expected to be issued in FY 2026 at a cost of roughly \$3 billion.

In addition, the Executive Budget proposes lowering the tax rates for all joint tax filers making under \$323,200 and providing an enhanced Empire State child tax credit for children under 4 years old in FY 2026 and children ages 4 through 16 in both FY 2027 and FY 2028. The Executive Budget also includes proposals to extend, increase, and add various tax credits, and proposes expanding flexibility for businesses to opt into the PTET program by extending the deadline. Proposed extensions include tax credits to support independent film productions, low-income housing, musical and theater productions, clean heating fuel, and alternative fuel and electric vehicle recharging property. In addition, a new credit is established for living organ donors. To offset these changes, the top tax rates for tax filers making over \$2,155,350 annually which otherwise expires at the end of tax year 2027 are instead extended for five-years through tax year 2032.

The Executive Budget proposal reduces General Fund receipts by a cumulative \$1.3 billion through FY 2029 compared to the baseline forecast, excluding the cost neutral proposal to extend the opt-in deadline for businesses to opt into the PTET program and the proposed one-time inflation refund payments supported by projected surplus resources carried forward from FY 2025. Excluding the inflation refund payments, All Funds tax receipts are projected to total \$117.8 billion in FY 2026, which results in an annual increase of 4.1 percent compared to revised FY 2025 estimates.

**Disbursements.** The Executive Budget proposes \$5 billion in cumulative General Fund spending increases through FY 2029 to support agency operations increases and addresses the State's many continuing challenges, including access to mental health care, public safety, and the health care delivery system.

Operational spending is increased to support staffing increases, investments in cybersecurity and information technology, expanded access to mental health services, public safety enhancements, and Judiciary spending increases to support staffing levels to address case backlogs and provide operational support to various courts.



### State Spending

All Funds spending is projected to total \$252 billion in FY 2026, an increase of \$8.6 billion or 3.6 percent from revised FY 2025 estimates.

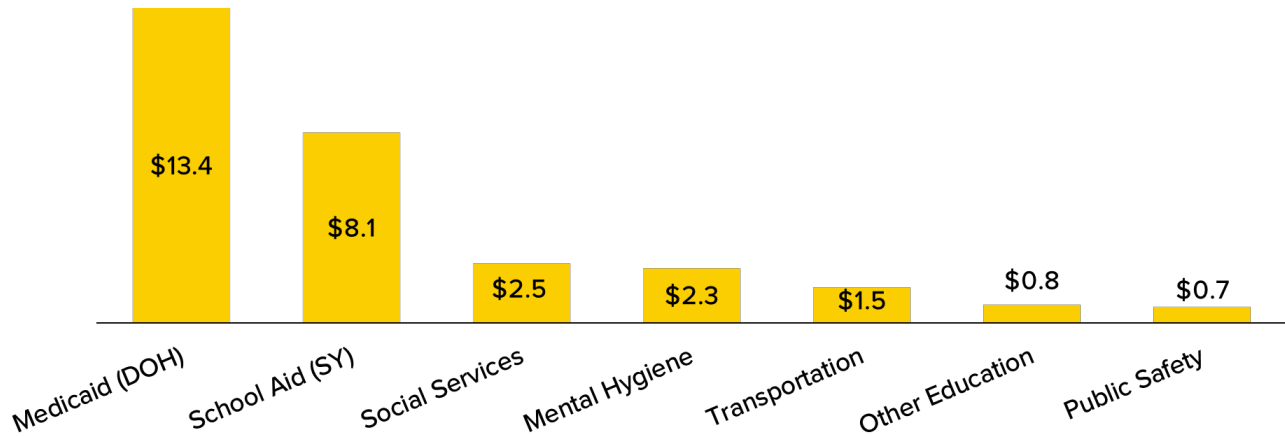
Spending growth is largely driven by continued high levels of enrollment in the Medicaid program, as well as prior year expansion of benefits, increases in reimbursement rates, and expanded utilization of the State’s Managed Long-Term Care (MLTC) program by the State’s aging population. The State expects to develop proposals to provide recurring savings in future budgets to ensure long-term Medicaid spending levels are sustainable. The MCO tax transaction also increases Medicaid spending by nearly \$1.2 billion through State share tax offsets.

FY 2026 EXECUTIVE BUDGET SPENDING ESTIMATES (millions of dollars)				
	FY 2025 Updated	FY 2026 Projected	\$ Change	% Change
<b>State Operating Funds</b>	<b>133,336</b>	<b>143,804</b>	<b>10,468</b>	<b>7.9%</b>
School Aid (School Year Basis)	35,671	37,365	1,694	4.7%
Medicaid	31,021	35,369	4,348	14.0%
All Other Assistance and Grants	30,082	32,238	2,156	7.2%
Agency Operations	33,399	36,514	3,115	9.3%
Debt Service	3,163	2,318	(845)	-26.7%
<b>Federal Operating</b>	<b>93,013</b>	<b>87,037</b>	<b>(5,976)</b>	<b>-6.4%</b>
<b>Capital Projects</b>	<b>17,032</b>	<b>21,184</b>	<b>4,152</b>	<b>24.4%</b>
<b>All Funds</b>	<b>243,381</b>	<b>252,025</b>	<b>8,644</b>	<b>3.6%</b>

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

These investments have increased projected spending for assistance and grants to nearly \$105 billion projected in FY 2026, an increase of nearly \$30 billion (40 percent) compared to the \$75 billion level recorded in FY 2022. Nearly three-quarters of the estimated \$30 billion of growth in assistance and grants programs since FY 2022 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.

## ASSISTANCE AND GRANTS SPENDING +40 PERCENT OVER 4 YEARS (IN BILLIONS)



**School Aid.** The State provides a substantial amount of financial support for public schools through State formula aids and grants. Currently, approximately 2.5 million kindergarten through 12<sup>th</sup> grade students are enrolled in the State’s public schools, including 186,000 students enrolled in charter schools. For over a decade, New York has ranked the highest in the nation for per pupil spending. In SY 2022, New York spent \$29,873 per pupil, almost double the national average of \$15,633 per pupil<sup>5</sup> and approximately 19 percent higher than second ranked New Jersey.

Over the past decade, New York’s per-pupil spending has increased from roughly \$20,000 to \$30,000. This increase was driven 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, the Executive Budget proposes \$37.4 billion for School Aid in SY 2026, an increase of \$1.7 billion (4.7 percent), inclusive of a \$1.5 billion (5.9 percent) Foundation Aid increase.

<sup>5</sup> Based on U.S. Census Bureau, [2022 Annual Survey of School System Finances](#).



**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 Consumer Directed Personal Assistance Program (CDPAP) and is a large contributor of funding to public and private hospitals and 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 New Yorkers (36 percent) are currently covered by Medicaid. When combined with other public insurance coverage, such as Child Health Plus (CHP) and Essential Plan (EP), New York has the highest percent of people covered by publicly funded medical insurance in the nation with a total of 9 million 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, spending \$4,724 per capita based on the latest Centers for Medicare & Medicaid Services (CMS) data (Federal Fiscal Year 2023)<sup>6</sup>. New York's per capita spending was more than 46 percent above the national average of \$2,554 per capita and over 19 percent higher than the next highest spending state -- New Mexico which spent \$3,824 per capita.

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, shifting the increased costs of the program to the State and saving the City of New York and counties billions of dollars annually. In FY 2026, local governments will save an estimated \$8.3 billion and have saved nearly \$54 billion since 2015.

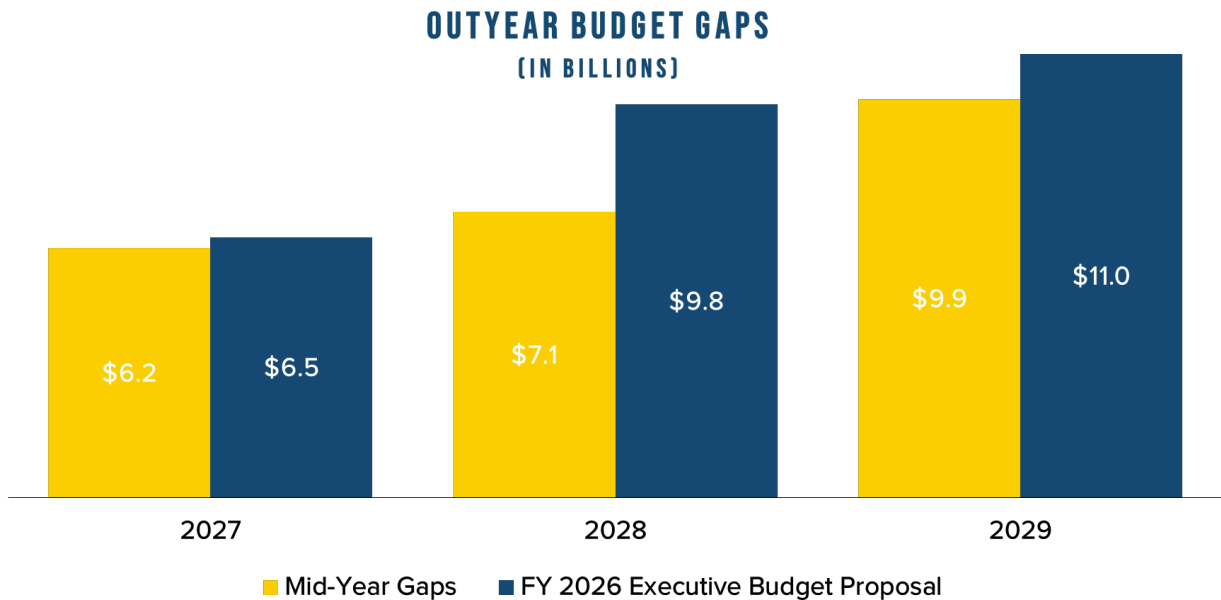
In FY 2026, Medicaid spending (excluding operational costs) is projected to total \$35.4 billion, an increase of \$4.3 billion (14 percent) from the revised FY 2025 levels. State spending for Medicaid has tripled over the past 15 years. The growth is due to medical cost increases, enrollment remaining at elevated levels, expansion of benefits, increases to reimbursement rates, 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.

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<sup>6</sup> Excludes District of Columbia. Based on U.S. Census Bureau data and the 2023 Centers for Medicare and Medicaid Services Financial Report, [Expenditure Reports From MBES/CBES](#).

**Outyear Budget Gaps**

The FY 2026 Executive Budget Financial Plan General Fund outyear budget gaps are slightly higher than the gaps projected in the Mid-Year Update<sup>7</sup>. If the FY 2027 Budget is balanced with recurring savings, the budget gaps for FY 2028 and FY 2029 would be in the range of \$4 billion annually.



The outyear budget gaps are the result of a structural imbalance between forecasted levels of spending growth and available resources. The estimated gaps include a \$2 billion transaction risk reserve in each year. The projected budget gaps do not reflect the use of any Principal Reserves to balance operations but do include the use of prior year surpluses carried forward into future years and cautious estimates of disbursements, a practice that provides a cushion for potential receipts shortfalls and unanticipated costs that may materialize within a fiscal year.

<sup>7</sup> The FY 2029 budget gap is included for the first time in this Executive Budget Financial Plan.



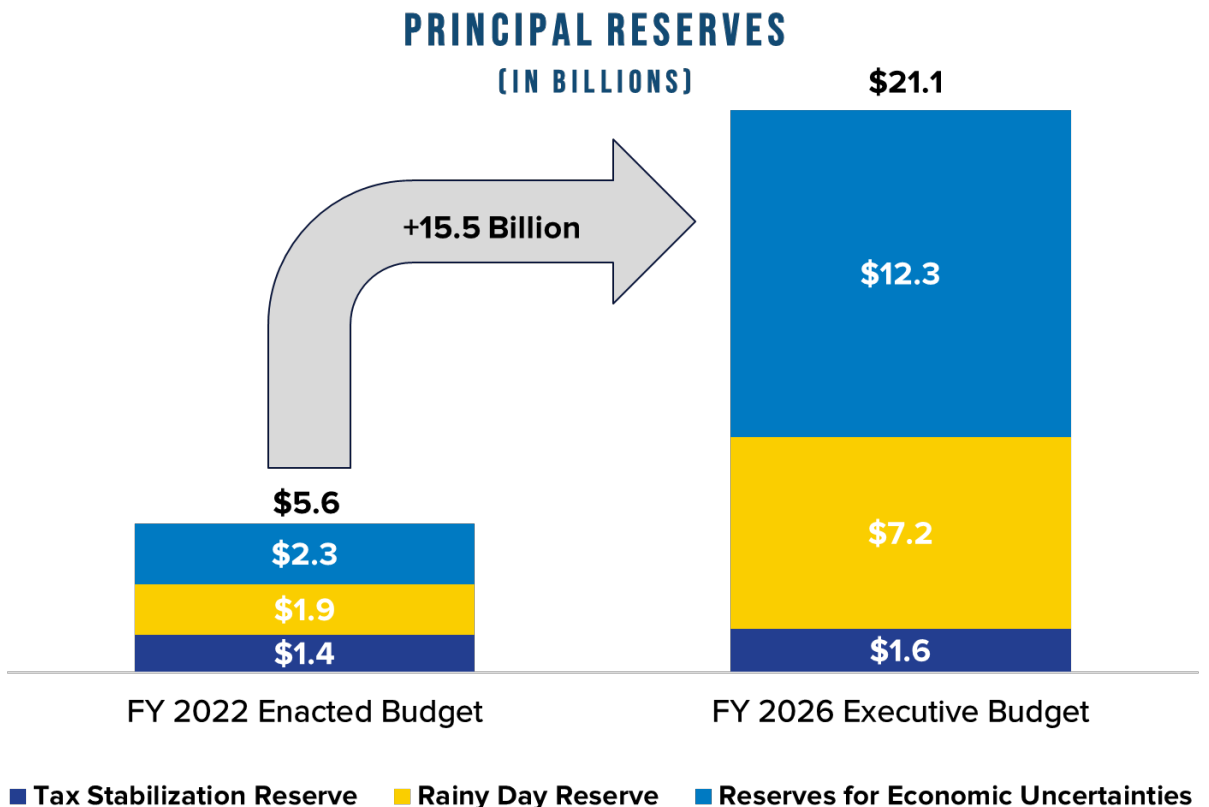
## Reserves and Risks

The Financial Plan faces ongoing economic risks, including: slowing economic growth; continued price inflation; geopolitical uncertainties; immigration policy; climate change and natural disasters; programmatic cost pressures; uncertainty about the fiscal conditions of outside entities relying on State assistance; risks due to the State’s dependence on Federal funding and approvals; and possible policy changes under the new Federal administration.

While the DOB forecast of receipts and spending is primarily based on current law and reasonable assumptions as of the time it was prepared, economic uncertainties and the dependence of the State’s tax base on the financial sector are embedded risks.

Reserves are the most practical and effective defense against such unpredictable risks. Outside experts view robust reserves as an essential tool for mitigating service reductions and public employee layoffs during periods of slow or declining growth. During a “typical” recession, declines in receipts could be significant. DOB estimates that tax receipts can be expected to fall between \$35 billion and \$50 billion over three years in a recession that resembles those experienced after 9/11 and during the Great Recession of 2008.

Over the past several years, the State has significantly increased reserves to ensure that it can honor its commitments through good and bad times. The FY 2026 Executive Budget preserves these critical investments and, financial conditions permitting, plans to shift funds from the Reserve for Economic Uncertainties into the statutory Rainy Day Reserve.





## General Fund Financial Plan Summary

The following table summarizes the impact of the Executive proposals on General Fund operations, by financial plan category, starting with the revised base estimates. The discussion that follows provides a summary, with an emphasis on the projected fiscal impact for FY 2026.

FY 2026 EXECUTIVE BUDGET FINANCIAL PLAN -- GENERAL FUND REVISIONS AND PROPOSALS				
SAVINGS/(COSTS)				
(millions of dollars)				
	FY 2026	FY 2027	FY 2028	FY 2029
	Projected	Projected	Projected	Projected
<b>BASE SURPLUS/(GAP) ESTIMATE</b>	<b>1,839</b>	<b>(3,993)</b>	<b>(7,378)</b>	<b>(11,821)</b>
<b>Receipts</b>	<b>(6,678)</b>	<b>(1,783)</b>	<b>(1,092)</b>	<b>2,139</b>
<u>Tax Receipts</u>	<u>(7,116)</u>	<u>(2,183)</u>	<u>(1,082)</u>	<u>2,306</u>
Tax Receipts (excluding PTET)	(4,071)	(2,183)	(1,082)	2,306
Inflation Tax Refund	(3,080)	0	0	0
Middle Class Tax Rate Cut	(458)	(1,115)	(1,024)	(1,054)
Enhanced Empire State Child Tax Credit	(471)	(825)	(825)	0
High-Income PIT Rate Extension	0	0	989	3,614
Film Tax Credit	0	(111)	(115)	(115)
All Other	(62)	(132)	(107)	(139)
PTET/PIT Receipts (Financial Plan Neutral)	(3,045)	0	0	0
Debt Service	(7)	7	(60)	(167)
Other Receipts/Transfers	445	393	50	0
<b>Disbursements</b>	<b>(1,709)</b>	<b>(703)</b>	<b>(1,305)</b>	<b>(1,344)</b>
<u>Assistance and Grants</u>	<u>(372)</u>	<u>210</u>	<u>(455)</u>	<u>(473)</u>
School Aid	(25)	(73)	(73)	(45)
Medicaid	129	235	235	235
MCO Tax Offset	500	500	0	0
Mental Hygiene	(251)	(254)	(254)	(254)
Public Health/Aging	(105)	(20)	(19)	(19)
Social Services/Housing	(73)	210	(45)	(98)
Higher Education	(128)	(101)	(76)	(76)
Public Safety	(198)	(96)	(4)	(4)
Education/Arts	(118)	(143)	(168)	(175)
All Other	(103)	(48)	(51)	(37)
<u>Agency Operations, including GSCs</u>	<u>(792)</u>	<u>(727)</u>	<u>(729)</u>	<u>(730)</u>
Executive Operations	(458)	(388)	(392)	(396)
Legislature/Judiciary (incl. fringe benefits)	(307)	(307)	(307)	(307)
Other Elected Officials	(22)	(22)	(22)	(22)
Fringe Benefits/Fixed Costs	(5)	(10)	(8)	(5)
<u>Transfers to Other Funds</u>	<u>(545)</u>	<u>(186)</u>	<u>(121)</u>	<u>(141)</u>
Capital Projects	(173)	(134)	(100)	(119)
SUNY Operating	(108)	(53)	(22)	(22)
All Other	(264)	1	1	0
<b>Use of/(Deposit to) Reserves</b>	<b>6,548</b>	<b>0</b>	<b>0</b>	<b>0</b>
Timing of PTET/PIT Credits (Financial Plan Neutral)	3,045	0	0	0
Carry-Forward FY 2025 Surplus	3,503	0	0	0
<b>EXECUTIVE BUDGET SURPLUS/(GAP) ESTIMATE</b>	<b>0</b>	<b>(6,479)</b>	<b>(9,775)</b>	<b>(11,026)</b>

## Receipts

**Tax Receipts.** The Executive Budget proposes the following tax law changes:

- **Inflation Tax Refund.** The Governor proposes an inflation refund to deliver \$3 billion in direct payments to approximately 8.6 million New York taxpayers statewide in 2025. Payments will consist of \$300 to single taxpayers who make up to \$150,000 per year, and \$500 for joint tax filers making up to \$300,000 per year.
- **Middle Class Tax Cut.** The Executive Budget proposes cutting rates for the State’s first five tax brackets by 20 basis points each over two years, providing roughly \$1 billion in annual relief to taxpayers when fully phased in. The proposal lowers the tax rates by up to 5 percent for joint tax filers with income below \$323,200.
- **Enhanced Empire State Child Credit.** Provides an enhanced Empire State child tax credit for children under age 4 in FY 2026 and children ages 4 through 16 in both FY 2027 and 2028. The maximum credit increases from \$330 to \$1,000 for children under the age of four and \$500 for children ages 4 through 16. Furthermore, the Governor’s proposal eliminates the restrictive earned income requirement, allowing low-income New Yorkers to fully benefit from the credit.
- **High-Income PIT Rate Extension.** The Governor proposes a five-year extension to the tax rates for tax filers making over \$2,155,350 annually that currently expire at the end of tax year 2027.
- **Film Tax Credit.** The Executive Budget proposes to extend and amend the film tax credit program, including removing the tiered payout structure for new applicants when paying out tax credits, extending the program an additional two years through 2036 and providing a \$100 million incentive for independent studios.
- **Other Tax Actions.** The Executive Budget also proposes to increase the Article 9A estimated payment threshold from \$1,000 to \$5,000 and extend various tax credits including for alternate fuels and electric vehicle recharging property, clean heating fuel, musical and theatrical production, low-income housing, and hiring veterans and workers with disabilities.

In addition, the Governor signed legislation to impose sales tax on short-term rentals statewide, requiring all short-term rental market place providers to collect and remit sales taxes on all rentals facilitated by their platforms, and to expand the tax definition of crops, livestock, and livestock products to include cannabis.

- **PTET Flexibility.** Extends the annual election deadline from March 15 to September 15 (for New York and City of New York PTET) and requires “catch-up” payments for elections after March 15. This proposal is supported by the PTET Reserve and is cost neutral.

**Debt Service.** Increased debt service costs, particularly in the later years, reflect the costs of bond financing certain proposed capital adds and initiatives included in the Executive Budget.

**Other Receipts/Transfers.** Available resources in other funds, including interest earned on monies awarded under the SLFRF program, will be transferred to the General Fund to support continued and new spending over several years. In addition, the proposed use of funds in the Indigent Legal Fund will support previously approved increases to the assigned counsel rate for attorneys providing services to indigent persons.

## Disbursements

**Assistance and Grants.** General Fund spending is impacted by the level of resources outside of the General Fund available to support spending, particularly in education and health programs. Compared to the baseline update, assistance and grants spending is increased in the aggregate over the multi-year Financial Plan mainly due to increasing investments and initiatives.

- **School Aid.** Spending is higher to reflect increases in costs due to proposed changes to the Foundation Aid formula beginning in SY 2026 and the creation of a new College in High School Opportunity Fund.
- **Medicaid.** Medicaid spending in the General Fund is lower in FY 2027 and beyond due to the anticipated end of the enhanced programs under the most recent 1115 waiver amendment and proposed savings actions including authorizing the Department of Health (DOH) to enforce clinical criteria on prescribed prescription drugs and technical adjustments to the Indigent Care Pools for public general hospitals in the City of New York.

To avoid adverse impacts on the health care industry, and to more accurately reflect DOH Medicaid spending, the Medicaid Global Cap calculation has been updated to exclude the local share of Medicaid spending associated with other State agency (OSA), which had previously been included under the Cap. Beginning in FY 2026, costs that were previously reported in the DOH budget will now be reported in their respective agency budget. Because county contributions have been capped since 2015, the State is liable for all growth in non-Federal Medicaid expenses. 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 is cost neutral to the overall Financial Plan and more appropriately aligns program activities and costs to agencies responsible for managing such spending.

- **MCO Tax Offset.** A portion of the resources generated from the MCO tax transaction are expected to offset costs in both FY 2026 and FY 2027.

- **Mental Hygiene.** Increased spending will support planned investments, including the expansion and establishment of new Office of Mental Health (OMH) clubhouses to promote recovery and community reintegration; funding to assist counties with oversight and placement of high-risk individuals; resources for vocational services and job placement; and a 2.1 percent targeted inflationary increase to Office for People With Developmental Disabilities (OPWDD), OMH, and Office of Addiction Services and Supports (OASAS) voluntary operated providers.
- **Public Health/Aging.** Funding is included to support additional funding for abortion medication services; programs for the aging population; a 2.1 percent targeted inflationary increase to offset rising costs across existing programs; increased funding for hunger prevention and nutrition, Nourish NY, Emergency Medical Services (EMS), Vital Records; and a swimming lessons voucher program.
- **Social Services/Housing.** The Executive Budget proposes to extend permanently the current funding structure for residential school placements of children with special needs outside the City of New York and utilize available Mortgage Insurance Fund resources to fund housing and homelessness programs. In addition, the Executive Budget provides funding for supporting first-time homeowners with down payment assistance, ensuring stable housing for vulnerable populations, launching Get Offline Get Outside 2.0, providing additional support to eligible families when babies are born, digitizing youth working papers, expanding worker protection resources, supporting investigations to combat discrimination, and a 2.1 percent targeted inflationary increase for eligible programs.

Lower spending in FY 2027 reflects the use of available Temporary Assistance for Needy Families (TANF) funding to support increasing child care costs to maintain continuity in the level and eligibility of child care subsidies.

- **Higher Education.** Increased spending includes additional general operating support for CUNY senior colleges, funding to support free community college for high-demand fields, artificial intelligence investments, student support programs, and expansions to part-time Tuition Assistance Program (TAP) eligibility and the Veteran's Tuition Awards (VTA) program to include non-combat veterans.
- **Public Safety.** The Executive Budget provides funding to support increased police presence in the subway, funding to address crime through community-based violence prevention programs, support for rape crisis and intimate partner violence programs, and funding to create a joint special operations command headquarters for crime prevention.

- **Education/Arts.** The Executive Budget includes funding for the adoption of a universal free school meals program which requires all school districts, charter schools, and nonpublic schools that participate in the national school lunch and breakfast program to provide free breakfast and lunch meals to all students regardless of family income. The Executive Budget also provides additional funding for competitive grants to support the arts in FY 2026, and to reimburse nonpublic schools for State-mandated activities and for the salaries of eligible teachers providing instruction in science, technology, engineering, and math (STEM) subjects.
- **All Other Assistance and Grants.** Additional spending will support increases for the Judiciary's Civil Legal Services and Attorney for Child Programs; funding for upgrades to sliding sports venues in Lake Placid in anticipation of hosting future world-class competitions; support for agricultural programs including local food supply, fiber production, and dairy and maple industries; and upstate transit.

**Agency Operations.** Spending for operations, including wages and fringe benefits, is increased over the multi-year plan to accommodate growth in the State workforce, general salary increases included in the final year of current labor settlements, and expansion of services and new initiatives.

- **Executive Operations.** General Fund operational spending is increased to reflect added costs across several agencies to support staffing increases; investments in cybersecurity and information technology; and expanded access to inpatient psychiatric and mental health services. In addition, the Executive Budget includes additional funding to strengthen enforcement of criminal activity at the northern border; enhance security measures in correctional facilities; the MAT Program, which provides treatment for incarcerated individuals in state prisons with substance use disorders; and increase 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.
- **Legislature/Judiciary.** The Executive Budget must include without modification the appropriations submitted annually by the Legislature and Judiciary. The Financial Plan spending estimates reflect the budgets submitted by each branch.

The Judiciary Budget submission increases annual operating spending, including fringe benefits, by roughly \$300 million, 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 and provide operational support to various courts. The Judiciary's budget submission includes funding for new judgeships; ten City of New York Family Court support magistrates and ten Criminal Court judges, including non-judicial staff supporting these judges; civil legal services increases; additional funding for various technology initiatives; a cost of living adjustment for contractual providers of the Attorney for Child program; expansion of various programs including Alternative Dispute Resolution and Alternatives to Incarceration; and health insurance and pension cost increases.

Operating spending for the Legislature increases by nearly \$6 million annually to fund general salary increases for legislative staff and operational costs.

- **Other Elected Officials.** The Attorney General (AG) operational spending is increased by nearly \$12 million annually to support new operational/legal staff general salary increases and non-personal service inflationary costs.

Operating spending for OSC is increased by approximately \$10 million annually to fund new operational staff, general salary increases and support to the condominium board for the purposes of maintenance and repair at the Albany office location.

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

Additionally, the Executive Budget proposes the State mirror the Federal government's policy decision to have higher-income retirees pay a higher proportion of their health insurance costs by ceasing Income-Related Monthly Adjustment Amount (IRMAA) reimbursement. The savings achieved through this proposal will be shared between the State and certain State retirees in the form of a premium refund.

**Transfers to Other Funds.** General Fund transfers to other funds support capital projects, debt service costs, State support for SUNY, and a variety of other programs.

- **Capital Projects.** The Executive Budget increases transfers from the General Fund to capital projects funds to support new capital initiatives, including, the safety net transformation program, technology infrastructure, Hudson Valley rail improvement, certain highway redesign studies, and replacement of vehicles utilized to provide transportation services to individuals receiving OPWDD services.
- **SUNY Operating Assistance.** The State will provide additional general operating support for the 2026 academic year; support for SUNY downstate hospital operating costs in FY 2026; funding for artificial intelligence investments; and support for other programs.
- **All Other Transfers to Other Funds.** The Executive Budget includes funding for Office of Victim Services (OVS) initiatives and payment of interest due on the outstanding Federal unemployment insurance loan that would otherwise be borne by businesses.

**Use of/(Deposit to) Reserves.** Changes to reserves support the PTET flexibility proposal, which is cost neutral to the Financial Plan.





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# **GENERAL FUND FINANCIAL PLAN**

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### General Fund Financial Plan Overview

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

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

- Changes in debt service on State-supported revenue bonds affect General Fund tax receipts. The State utilizes bonding programs where tax receipts are deposited into dedicated Debt Service Funds (outside the General Fund) and used to make debt service payments. After satisfying debt service requirements for these bonding programs, the balance is transferred to the General Fund.
- The STAR program is funded from PIT receipts, with changes in the State-supported cost of the program affecting reported PIT receipts.
- The PTET program affects reported tax collections within each fiscal year, but does not impact General Fund balance or operations, because it is expected to be Financial Plan neutral over multiple years. The discussion and tables summarizing annual changes below generally exclude the impact of the PTET or show it distinctly. The operation of the PTET program is described in more detail under the heading "PTET Financial Plan Impact" at the end of this section.

General Fund disbursements represent roughly 70 percent of total State Operating Funds spending and are affected by the level of financing sources available in other funds, transfers of balances between funds of the State, and other factors that may change annually. For example, education and health care programs are affected by the level of financing sources (i.e., HCRA and lottery/gaming receipts) available in other funds. Projected spending also reflects DOB's cautious estimates of disbursements, a practice that provides a cushion for potential receipts shortfalls and unanticipated costs.

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



## GENERAL FUND FINANCIAL PLAN

The following table summarizes the General Fund receipts, disbursements, and fund balances from FY 2024 results to FY 2026 projected. The discussion that follows provides a summary, with an emphasis on the projected annual change from FY 2025 to FY 2026.

GENERAL FUND FINANCIAL PLAN (millions of dollars)						
	FY 2024 Actuals	Change	FY 2025 Projected	Change	FY 2026 Projected	Annual Growth
<b>Opening Fund Balance</b>	<b>43,451</b>	<b>2,880</b>	<b>46,331</b>	<b>7,125</b>	<b>53,456</b>	<b>15.4%</b>
<b>Total Receipts</b>	<b>102,997</b>	<b>12,517</b>	<b>115,514</b>	<b>(6,956)</b>	<b>108,558</b>	<b>-6.0%</b>
Receipts, excluding PTET	103,218	10,028	113,246	(2,057)	111,189	-1.8%
Taxes	92,148	10,268	102,416	2,325	104,741	2.3%
Miscellaneous Receipts	4,878	(245)	4,633	(521)	4,112	-11.2%
Federal Receipts	2,250	1,395	3,645	(3,645)	0	-100.0%
Non-Tax Transfers from Other Funds	3,942	(1,390)	2,552	(216)	2,336	-8.5%
PTET Receipts (Financial Plan Neutral)	(221)	2,489	2,268	(4,899)	(2,631)	-216.0%
PIT Credits	(14,176)	476	(13,700)	(2,398)	(16,098)	-17.5%
Business Taxes	13,955	2,013	15,968	(2,501)	13,467	-15.7%
						0.0%
<b>Total Disbursements</b>	<b>100,117</b>	<b>8,272</b>	<b>108,389</b>	<b>7,940</b>	<b>116,329</b>	<b>7.3%</b>
Assistance and Grants	69,119	7,484	76,603	5,816	82,419	7.6%
State Operations	21,951	649	22,600	2,636	25,236	11.7%
Transfers to Other Funds	9,047	139	9,186	(512)	8,674	-5.6%
<b>Net Change in Operations</b>	<b>2,880</b>	<b>4,245</b>	<b>7,125</b>	<b>(14,896)</b>	<b>(7,771)</b>	<b>-209.1%</b>
<b>Closing Fund Balance</b>	<b>46,331</b>	<b>7,125</b>	<b>53,456</b>	<b>(7,771)</b>	<b>45,685</b>	<b>-14.5%</b>
<b>Statutory Reserves:</b>						
Community Projects	25	0	25	0	25	
Contingency	21	0	21	0	21	
Rainy Day Funds	6,256	2,500	8,756	1,000	9,756	
<b>Fund Balance Reserved for:</b>						
Extraordinary Monetary Settlements	1,110	(420)	690	(277)	413	
Timing of PTET/PIT Credits	14,137	2,268	16,405	(2,631)	13,774	
Debt Management	2,436	(576)	1,860	(860)	1,000	
Economic Uncertainties	13,812	(965)	12,847	(1,500)	11,347	
Labor Settlements/Agency Operations	1,765	1,334	3,099	0	3,099	
All Other Reserves/Balances	6,769	2,984	9,753	(3,503)	6,250	



### Receipts

General Fund receipts, including transfers from other funds, are estimated to total \$115.5 billion in FY 2025, an increase of \$12.5 billion (12.2 percent) from FY 2024. As noted earlier, receipt levels in the General Fund may be significantly impacted by the deposit of dedicated taxes in other funds for debt service and PTET. Excluding the impact of debt prepayments and PTET, total General Fund tax receipts, including transfers after the payment of debt service, are estimated to total \$99.2 billion in FY 2025, an increase of \$6 billion (6.5 percent) from FY 2024. The increase reflects continued strength in withholding and estimated payments through three-quarters of the fiscal year and improved employment and wage forecasts.

General Fund receipts, including transfers from other funds, are estimated to total \$108.6 billion in FY 2026, a decrease of \$7 billion (6 percent) from FY 2025. 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 \$100.4 billion in FY 2026, an increase of \$1.1 billion (1.2 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 \$68.9 billion in FY 2026, a decrease of \$95 million from the prior year. The decrease reflects increases in all refund components partially offset by increases in all gross receipt components.

Consumption/use tax receipts are estimated to total \$18.9 billion in FY 2026, an increase of \$903 million (5.0 percent) from FY 2025. This increase reflects an uptick in growth of taxable consumption in the sales tax base.

Business tax receipts are estimated to increase by \$183 million primarily reflecting increased Corporate Franchise Tax (CFT) gross receipts with audits increasing as well. Refunds are projected to significantly increase, partially offsetting these increases.

Other tax receipts are expected to total \$2.5 billion in FY 2026, an increase of \$151 million from FY 2025. This is primarily due to projected increases in both estate tax and real estate transfer tax receipts, reflecting projected growth in household net worth, housing starts, the average housing price and bonuses, as well as a projected decline in mortgage rates.

The reduction in non-tax receipts reflects the final use of SLFRF resources in FY 2025 consistent with Federal treasury rules, a reduction in investment income commensurate with projected interest rate declines, and one-time funding from other fund resources in FY 2025.

## Disbursements

General Fund disbursements, including transfers to other funds, are projected to total \$108.4 billion in FY 2025, an increase of \$8.3 billion (8.3 percent) from FY 2024. The annual change in spending is in large part due to increased funding for Foundation Aid to schools, Medicaid, and continued time-limited support to the City of New York for asylum seeker assistance.

General Fund disbursements, including transfers to other funds, are expected to grow by \$7.9 billion (7.3 percent) totaling \$116.3 billion in FY 2026, mostly driven by increased funding for Foundation Aid and Medicaid.

Assistance and grants spending supported by the General Fund is estimated to total \$82.4 billion in FY 2026, an increase of \$5.8 billion (7.6 percent) from FY 2025. General Fund spending for education and health care represents nearly all of the assistance and grants spending growth. General Fund support for these programs is also affected by the level of financing sources (i.e., HCRA and lottery/gaming receipts) available in other funds.

General Fund support for School Aid is estimated to increase by \$1.3 billion (4.2 percent) on a State fiscal year basis. This growth reflects a SY 2026 increase in Foundation Aid which begins the process of reforming the formula and provides a minimum 2 percent annual increase in aid to districts, as well as assumed growth in expense-based reimbursement programs.

Medicaid spending is projected to grow by \$1.9 billion, primarily due to the \$1.5 billion in additional Global Cap spending allowance to support enrollment and escalating MLTC growth and \$400 million in prior investments to support home health and personal care workers that were initially supported by HCBS Enhanced Federal Medical Assistance Percentage (eFMAP).

In addition, other assistance and grants growth is primarily the result of continued State support of an expanded level and eligibility of child care subsidies, first-time homebuyer down payment assistance, universal free school meals, free community college of high-demand fields, hunger prevention and nutrition assistance, programs for older adults, City of New York subway safety initiatives, funding to offset county costs related to assigned counsel rate for attorneys providing services to low-income individuals and CUNY operational support.

The General Fund support of agency operations and fringe benefits is impacted by the Federal Emergency Management Agency (FEMA) reimbursements for prior year COVID-19 pandemic related eligible spending. Excluding this transaction, General Fund State Operations spending growth is expected to increase by roughly 11 percent. The largest drivers of growth include rising health insurance costs for State employees, Judicial staffing and operational increases, general salary increases consistent with existing collective bargaining agreements, investments in cybersecurity and information technology, and continued staffing increases across various agencies. In addition, spending has been increased for the MAT Program which provides treatment for incarcerated individuals in state prisons 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 spending plan includes a substantial increase in FY 2026 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 submission also includes funding for new judgeships; ten City of New York Family Court Support Magistrates and ten Criminal Court judges; increases for various technology initiatives; cost of living adjustment 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.

General Fund transfers to support capital projects is expected to decrease due to the timing of bond proceed reimbursements. Other transfer decreases are attributable to one-time funding for the HSF in FY 2025, partially offset by additional State general operating aid for SUNY four-year campuses and Downstate Hospital, funding to support targeted engineering pay increases, and payment of interest due on the outstanding Federal unemployment insurance loan. General Fund transfers in FY 2026 are also impacted by revised support projections across programs and funds.

### **General Fund Closing Balance**

DOB expects the General Fund to end FY 2026 with a balance of \$45.7 billion. Over half of the balance is held in Principal Reserves to protect essential services in the event of a significant economic downturn. The remaining balance is comprised of other reserves that are pledged to reduce outyear gaps, manage risks, and support future costs that include tax refunds and liabilities, capital projects, and increased operational expenses.

The decrease is comprised of refunded PTET collections, the scheduled use of debt management, and extraordinary monetary settlement reserves to fund existing commitments and projects.



## Cash Flow

DOB expects that the General Fund will maintain sufficient liquidity in FY 2026 to make all planned payments as they become due. The State continues to reserve money on a quarterly basis for debt service payments financed with General Fund resources. Money to pay debt service on bonds secured by dedicated receipts, including PIT bonds and Sales Tax Revenue bonds, continues to be set aside as required by law and bond covenants.

FY 2026 PROJECTED MONTH-END CASH BALANCES (millions of dollars)			
	General Fund	Other Funds	All Funds
April 2025	55,881	16,052	71,933
May 2025	50,491	15,197	65,688
June 2025	52,630	15,621	68,251
July 2025	52,721	15,075	67,796
August 2025	51,135	14,112	65,247
September 2025	55,659	10,428	66,087
October 2025	49,020	10,865	59,885
November 2025	46,348	9,523	55,871
December 2025	51,228	8,735	59,963
January 2026	55,150	8,756	63,906
February 2026	51,299	8,459	59,758
March 2026	45,685	15,413	61,098

The Executive Budget continues to authorize short-term financing for liquidity purposes during the fiscal year, which serves as cashflow management too, as needed, and to effectively deploy resources. Specifically, the authorization allows for the issuance of up to \$3 billion of PIT revenue anticipation notes which mature no later than March 31, 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.



## **PTET Financial Plan Impact**

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

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

DOB expects that the PTET program will be cost neutral to the State on a multi-year basis. However, because the PTET credits are not necessarily realized by taxpayers within the same fiscal year that PTET revenue is received by the State, the PTET will not be revenue-neutral to the State within each fiscal year. The Financial Plan includes an estimate for PTET within business taxes and the corresponding decrease in PIT receipts.

At the onset of the PTET program, the State expected the utilization would cease after tax year 2025 consistent with the expected expiration of the SALT deduction cap under current Federal law. The Executive Budget Financial Plan now assumes the PTET program will continue to be utilized consistent with current State law. In addition, considering recently announced policy goals of the incoming Federal administration, the FY 2027 PIT revenue projections have been reduced to remove the one-time acceleration of roughly \$3.2 billion in estimated PIT receipts previously assumed and is entirely offset by amounts previously set aside in General Fund reserves for this purpose, resulting in no Financial Plan impact. Other PTET revisions include the Executive Budget proposal to extend the annual election deadline for businesses opting into the program from March 15 to September 15, which is also offset by the PTET reserve.



The table below displays the impact of the PTET program on the General Fund, as well as PIT and business taxes. The PTET estimates are excluded from certain tabular presentations in the Financial Plan due to the size of the impact on specific tax categories.

FY 2026 EXECUTIVE BUDGET GENERAL FUND IMPACT OF THE PASS THROUGH ENTITY TAX SAVINGS/(COSTS) (millions of dollars)					
	FY 2025 <u>Projected</u>	FY 2026 <u>Projected</u>	FY 2027 <u>Projected</u>	FY 2028 <u>Projected</u>	FY 2029 <u>Projected</u>
<b>General Fund Impact</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Tax Receipts <sup>1</sup>	2,268	(2,631)	(268)	226	320
PIT Credits	(13,700)	(16,098)	(16,382)	(16,186)	(16,440)
PTET Collections (Business Taxes)	15,968	13,467	16,114	16,412	16,760
Use of/(Deposit to) Reserve for PTET Refunds	(2,268)	2,631	268	(226)	(320)

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

In December 2021, electing entities began making estimated PTET payments that were classified as business taxes and totaled \$16.4 billion in FY 2022. The entire amount was set aside for purposes of offsetting the decrease in PIT receipts in FY 2023 and beyond. Since inception, the reserve balance has covered the difference between PTET collections and related PIT credits in each succeeding fiscal year and is expected to do so indefinitely.

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**FY 2026**  
**STATE OPERATING**  
**FUNDS SPENDING**

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## State Operating Funds Spending Summary

The following table summarizes the projected annual change in State Operating Funds spending from FY 2025 to FY 2026 projected levels, followed by a summary of the changes.

STATE OPERATING FUNDS DISBURSEMENTS				
FY 2025 TO FY 2026				
(millions of dollars)				
	FY 2025 Projected	FY 2026 Projected	Annual Change	
			\$	%
<b>ASSISTANCE AND GRANTS</b>	<b>96,774</b>	<b>104,972</b>	<b>8,198</b>	<b>8.5%</b>
School Aid (School Year Basis)	35,671	37,365	1,694	4.7%
DOH Medicaid	31,021	35,369	4,348	14.0%
Mental Hygiene, excl. MHSF/Reclassification	5,969	6,695	726	12.2%
Mental Hygiene Medicaid Reclassification	0	2,311	2,311	0.0%
Social Services	6,317	5,688	(629)	-10.0%
Transportation	5,144	5,322	178	3.5%
Higher Education	3,383	3,574	191	5.6%
Other Education	2,782	2,976	194	7.0%
All Other	6,487	5,672	(815)	-12.6%
<b>STATE OPERATIONS/GENERAL STATE CHARGES</b>	<b>33,399</b>	<b>36,514</b>	<b>3,115</b>	<b>9.3%</b>
State Operations	23,036	25,509	2,473	10.7%
Executive Agencies	12,843	14,004	1,161	9.0%
FEMA Reimbursements	(500)	0	500	100.0%
State University System	7,537	8,072	535	7.1%
Judiciary	2,409	2,644	235	9.8%
Other Elected Officials	747	789	42	5.6%
General State Charges	10,363	11,005	642	6.2%
Pension Contribution	2,635	2,840	205	7.8%
Health Insurance	5,658	5,909	251	4.4%
Other Fringe Benefits/Fixed Costs	2,070	2,256	186	9.0%
<b>DEBT SERVICE</b>	<b>3,163</b>	<b>2,318</b>	<b>(845)</b>	<b>-26.7%</b>
<b>TOTAL STATE OPERATING FUNDS</b>	<b>133,336</b>	<b>143,804</b>	<b>10,468</b>	<b>7.9%</b>
<b>Capital Projects (State and Federal Funds)</b>	<b>17,032</b>	<b>21,184</b>	<b>4,152</b>	<b>24.4%</b>
<b>Federal Operating Aid</b>	<b>93,013</b>	<b>87,037</b>	<b>(5,976)</b>	<b>-6.4%</b>
<b>TOTAL ALL GOVERNMENTAL FUNDS</b>	<b>243,381</b>	<b>252,025</b>	<b>8,644</b>	<b>3.6%</b>



State Operating Funds encompass the General Fund and a wide range of State activities funded from dedicated revenue sources that are received outside the General Fund, including tax revenues, tuition, income, fees, and assessments. Many programs, services and activities funded with these dedicated revenue sources often have no direct bearing on the State's ability to maintain a balanced budget in the General Fund but are captured in State Operating Funds. However, certain dedicated revenue sources support spending that impacts General Fund spending as revenues fluctuate. For example, education and health care programs are affected by the level of financing sources (i.e., HCRA and lottery/gaming receipts) available in other funds.

### **Assistance and Grants**

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

Over the past three years, assistance and grants funding has increased substantially with increased funding for education, health care, and nearly all other major program areas.

The Executive Budget provides \$37.4 billion in total School Aid for SY 2026, representing an annual increase of \$1.7 billion (4.7 percent). This includes a \$1.5 billion (5.9 percent) increase in Foundation Aid. The Budget begins the process of reforming the Foundation Aid formula by updating the formula's two measures of the percentage of low-income students in a school district, consistent with the recommendations of the Rockefeller Institute of Government and the Board of Regents. The Executive Budget also modifies the formula to provide additional aid to low-wealth school districts and to ensure that each district receives at least a 2 percent annual increase in aid. The SY 2026 School Aid increase also includes the full funding of the projected \$230 million (2.2 percent) increase under current law for expense-based reimbursement programs such as Transportation Aid and Boards of Cooperative Education Services (BOCES) aid.

DOH Medicaid assistance and grants spending is estimated at \$35.4 billion in FY 2026, an annual increase of \$4.3 billion (14 percent). The growth is due to medical cost increases; enrollment remaining at elevated levels; expansion of benefits; increases to reimbursement rates; 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.



## FY 2026 STATE OPERATING FUNDS SPENDING

The HSF will receive and distribute the new MCO tax and is estimated to provide resources totaling \$3.7 billion over two years. The FY 2026 Executive Budget proposes to use 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. These investments and funding are dependent on successful execution of the MCO tax transaction, which is subject to continued Federal support. Absent assurance of continued Federal approval to maintain the MCO tax, the Financial Plan does not include any funding for these investments in the later years.

Higher spending is attributable to increased MLTC enrollment and price growth as well as increased home and personal care utilization and costs, expanded access to health coverage, and higher provider reimbursements. The remaining growth is attributable to 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 individuals with developmental disabilities, mental illness, substance use disorders, and problem gambling have appropriate access to care. FY 2026 spending levels include the continued commitment to expand mental health access and care, a 2.1 percent targeted inflationary increase for eligible programs, and expanding access to opioid treatment medications in underserved areas.

Social Services spending decreases are driven by the declines in funding for services and assistance to the City of New York for asylum seekers. Offsetting increases reflect continued investments and expansion of child care, inclusive of reduced amounts of Federal pandemic aid to support costs, the Empire State Supportive Housing Initiative (ESSHI), Safety Net Assistance, new investments in youth programs, and a 2.1 percent targeted inflationary increase for eligible programs.

Transportation 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 the Executive proposal to provide 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 increased support for TAP, the expansion of tuition assistance to non-combat veterans, and the expansion of part-time TAP eligibility to students taking a minimum of three credits.

Increased spending for All Other Education Programs in FY 2026 is largely driven by the continued impact of recent years' increases for special education program tuition and service rates and the return of such programs' enrollment to pre-COVID-19 pandemic levels; 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 includes a reconciliation between school year and State fiscal year spending for School Aid; reconciliation for the net impact of the Mental Hygiene Stabilization Fund related to the Medicaid Global Cap; and various other programs and functions including additional funding for abortion medication services, programs for the aging, expansion of WIC, additional funding to support increases to Civil Legal Services and Attorney for Child programs; first-time homebuyer down payment assistance; funding for upgrades to sliding sports venues in Lake Placid in anticipation of hosting future world-class competitions; investment in targeted training pathways and apprenticeships for high-demand fields; and an offset to county costs paid to lawyers assigned to represent low-income individuals.

### **State Operations/General State Charges (GSCs)**

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

Growth in operational spending for executive agencies is driven primarily by general salary increases consistent with existing collective bargaining agreements, investments in cybersecurity and Information Technology (IT), and staffing increases across various agencies. In addition, Federal reimbursement for prior year State costs incurred for COVID-19 pandemic response and recovery efforts is projected to decline year over year.

SUNY operational spending growth reflects expenses for SUNY State-operated campuses and hospitals, inclusive of additional State aid for operating expenses at the State University Health Sciences Center at Brooklyn and/or the SUNY Hospital at Brooklyn. SUNY operating costs are funded by a combination of tuition and fee revenue and General Fund transfers provided annually for direct State operating support and student financial aid support (\$1.9 billion in FY 2026). In addition, the State pays the fringe benefit costs of employees at SUNY State-operated campuses, projected to be roughly \$2.0 billion in FY 2026, which is excluded from operational spending growth. The State also continues to pay a share of the debt service costs on bond-financed capital projects at SUNY, totaling approximately \$662 million in FY 2026.

The Judiciary spending plan includes a substantial increase in FY 2026 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 and provide operational support to various courts. The Judiciary's budget submission includes funding for new judgeships; ten City of New York Family Court support magistrates and ten Criminal Court judges, including non-judicial staff supporting these judges; civil legal services increases; additional funding for various technology initiatives, cost of living adjustment 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.





The operating costs for the offices of independently elected officials (Attorney General, Comptroller, and Legislature) are projected to grow by 5.6 percent. This growth is driven by payments for salary increases pursuant to existing contracts, increased staffing, and general salary increases for legislative staff.

The increase in GSCs is primarily a result of an increase in pension obligations due to higher employer contribution rates. Health insurance cost increases can be attributed to medical inflation which include the rising costs of prescription drugs. Increases in other fringe benefits and fixed costs can be attributed to higher employer payroll taxes due to the continued growth in the State workforce and current spending trends.

### **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 5.4 percent from FY 2025.



**Extraordinary State Funding for Asylum Seeker Assistance**

The FY 2026 Executive Budget does not include any new funding for asylum seeker assistance but maintains the extraordinary funding and support to assist the City of New York with the humanitarian crisis that has brought thousands of asylum seekers to the City of New York approved in prior years. To date, New York State has received little to no Federal funding assistance to manage thousands of asylum seekers despite repeated requests.

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

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

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

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# **OTHER MATTERS AFFECTING THE FINANCIAL PLAN**

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

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

### Federal Risks

The amount and composition of Federal funds received by the State fluctuate over time as legislative and regulatory actions at the Federal government level often change. Specific Federal government actions that pose an ongoing risk to the Financial Plan include audits, disallowances, changes to Federal participation rates or other Medicaid rules, discretionary spending reductions, and the expected need for Congress to increase or suspend the debt limit to avoid delaying payments and/or defaulting on debt obligations.

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

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

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

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



Federal funding for human services programs serves the most vulnerable populations, including through the Supplemental Nutrition Assistance Program (SNAP) and the Home Energy Assistance Program (HEAP). In addition, 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. The Financial Plan does not include State funding to backfill any Federal reduction to these programs.

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 local districts and result in waitlists for services. In addition, the State has submitted a waiver request to the Federal government to delay certain provisions of new CCDF rules for two years. A denial of this waiver, which is pending review, could have a materially adverse impact on the Financial Plan.

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. The Office of Children and Family Services (OCFS) receives a variety of Federal grants for child preventive services programs, domestic violence services, adoption incentive programs, and the Chafee Independent Living program. Any reduction in funds would likely result in the reduction or elimination of these programs.

### Financial Plan Projections

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

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



## OTHER MATTERS AFFECTING THE FINANCIAL PLAN

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 creating a more progressive state income tax system. The top PIT rate is currently 10.9 percent and includes less than 0.1 percent of taxpayers. These rates expire at the end of tax year 2027 reverting to a single bracket with a rate of 8.82 percent. The FY 2026 Executive Budget proposes a five year extension of these three PIT rates through tax year 2032.

- Tax Cuts and Jobs Act of 2017 (TCJA). The TCJA made extensive changes to Federal individual income tax, corporate income taxes, and estate taxes, most of which were effective in tax year 2018. Many provisions of the TCJA are scheduled to expire at the end of 2025, including the \$10,000 limit on the deductibility of SALT payments. It should be noted that PTET and the Employer Compensation Expense Program (ECEP) are independent of the TCJA, not scheduled to sunset, and taxpayer utilization of these programs may continue regardless of changes in Federal policies. The multi-year tax revenue projections assume that taxpayers will continue to utilize the PTET and participate in the ECEP beyond tax year 2025. As DOB gains additional clarity on Federal tax policies and their implication on PTET and ECEP utilization, the estimates of receipts will be revised in future quarterly Financial Plan updates to reflect any changes.
- Non-Tax Receipts. The projection of non-tax receipts and other available resources assumes various transactions will occur as planned, including, but not limited to receipt of Federal aid; certain payments from public authorities; revenue sharing payments under the Tribal-State Compacts; and the collection of fines, fees, and other receipts at levels to support operations, offset General Fund costs and enable transfer of available fund balances to the General Fund. It should be noted that General Fund Medicaid and School Aid spending remains sensitive to the performance of dedicated revenues, such as HCRA and gaming receipts, used to finance a portion of these program costs.

**Disbursements.** Projections and timing of disbursements are subject to many of the same risks listed above for receipts, as well as 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; 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 disparate health care programs, escalating costs and industry pressures present fiscal challenges for the State that will need to be addressed in the coming months and years to ensure fiscal sustainability of these programs. A summary of these programs and these issues are described in more detail below.



## OTHER MATTERS AFFECTING THE FINANCIAL PLAN

- Public Health Insurance Programs/Public Assistance. 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 comprise roughly 60 percent of total Medicaid Global Cap spending and the share is expected to rise to nearly 70 percent by 2028 as the baby boomer population ages. By 2030, 23 percent of the State's population is expected to be over age 65, up from 9 percent in 2000. This is expected to place a substantial amount of pressure on the Global Cap limit. 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.

Historically, the State has experienced growth in Medicaid enrollment and public assistance caseloads during economic downturns due mainly to increases in unemployment. Many people who were laid off or otherwise experienced a decrease in family income in 2020 and 2021 due to the COVID-19 pandemic became qualified to enroll and began to participate in public health insurance programs such as Medicaid, EP, and CHP. Due to Federal requirements, participants in these programs remained eligible for coverage for 12 continuous months regardless of changes in employment or income levels that may otherwise have made them ineligible.

The State conducted its eligibility redeterminations for approximately 9 million public health insurance enrollees. Through December 2024, disenrollment remains low, and the State continues to retain a greater proportion of COVID-19 era enrollees driving higher Medicaid costs over the multi-year Financial Plan relative to pre-pandemic levels of enrollment.

- CHP. The State's CHP program is a jointly funded public health program that provides health insurance for children under the age of 19 in families with incomes too high to qualify for Medicaid. Since its inception in 1990, CHP has provided free or subsidized health insurance coverage to thousands of children in New York State, including undocumented children at a 100 percent State cost. Over the past several years, CHP has experienced substantial program growth due to the unwind of individuals from the Medicaid programs, currently covering over 578,000 enrollees. Similarly, an unanticipated surge in the undocumented population continues to put pressures on the program. Prior to July 2021, growth in the undocumented population was stable and consistent, however, it has since escalated by 2,000 to 3,000 monthly enrollees and comprises a larger share of program growth. Currently, the State is covering over 140,000 undocumented children, an increase of roughly 75,000 enrollees from January 2020, representing 25 percent of total CHP enrollees. Undocumented children account for 50 percent of unfunded non-federal program costs and have consistently spent more than the remaining CHP population, which receives a 65 percent federal match. Further growth in this population will increase State costs above current projections.



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

- Hospital Assistance. The State provides a substantial amount of supplemental funding to private and not-for-profit hospitals beyond traditional Medicaid reimbursement rates, which include payments through various programs and grants, including the Vital Access Provider Assurance Program (VAPAP), Vital Access Provider (VAP) Program, Graduate Medical Education Incentive Program, and various other programs. Currently, 75 of 261 New York hospitals (29 percent) are deemed financially distressed – a 200 percent increase from FY 2017 through FY 2024 that has driven a concomitant 625 percent increase in Federal/State fiscal assistance to these entities. Many hospitals responsible for supporting medical needs in underserved communities across the State, including those with higher rates of uninsured individuals and government payor mix, 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 continue to rely on supplemental State assistance. The State has provided substantial targeted funding to certain facilities in addition to recurring annual hospital assistance of \$984 million provided in aggregate to all hospitals statewide. From FY 2023 through FY 2025, supplemental State support will total more than \$1.8 billion including: \$800 million in FY 2023 of which \$100 million was added to the recurring base support; \$500 million in FY 2024; and \$500 million planned by the end of FY 2025. In addition to \$300 million provided in FY 2025, the FY 2026 Executive Budget maintains additional funding through FY 2028 in State support associated with the Safety Net Transformation program to fund projects and partnerships to promote financial sustainability of provider systems, subject to approval.

The importance of the hospital industry to local communities for purposes of accessing critical health care services, as well as other social and economic benefits, including employment opportunities and sustainability, creates the potential for increased cost pressure within the Financial Plan should the State continue to provide supplemental payments to hospitals. There can be no assurance that the State will not continue to commit to additional funding, as many facilities, including those which are not currently fiscally distressed, continue to seek State financial support.

- 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 private businesses, known as Fiscal Intermediaries (FIs), have emerged that 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. The State is in the process of transitioning to a single FI to administer CDPAP that will consolidate the administrative and payroll functions from hundreds of existing FIs to more cost effectively administer the program by the end of FY 2025. There is no change to care or services authorized and available through the CDPAP or any disruption to care expected.

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

- The **School Aid** growth cap limits growth to the annual growth in State Personal Income, as calculated in the Personal Income Growth Index (PIGI). The statutory PIGI for School Aid is based on the average annual income growth over a ten-year period. However, the authorized School Aid increases have exceeded the indexed levels in most years since its inception. Most recently, School Aid increases in SY 2022 through SY 2024 substantially exceeded the PIGI, due to the State's commitment to phase in full funding of the Foundation Aid formula. The final year of this phase-in was completed in SY 2024, driving an annual increase of \$3.1 billion (9.7 percent) compared to the indexed PIGI rate of 4.2 percent. The increase in State funded School Aid for SY 2025 of \$1.4 billion (4.1 percent) was slightly above the indexed PIGI rate of 3.7 percent.

The Executive Budget proposes a School Aid increase for SY 2026 of \$1.7 billion (4.7 percent), driven largely by a \$1.5 billion (5.9 percent) increase in Foundation Aid. This increase is above the indexed PIGI rate of 4.5 percent. The FY 2026 Executive Budget begins the process of reforming the Foundation Aid formula by updating the formula's two measures of the percentage of low-income students in a school district, consistent with the recommendations of the Rockefeller Institute of Government and the Board of Regents. The Executive Budget also modifies the formula to provide additional aid to low-wealth school districts and to ensure that each district receives at least a 2 percent annual increase in aid.

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 are below the PIGI rate.

- Nearly 80 percent of **DOH State Funds Medicaid** spending growth is subject to the Global Cap that is intended to establish a limit for Medicaid growth. Additional State-share Medicaid spending, outside of the Global Cap, has increased to include supplemental hospital payments, health care bonus payments, and other costs, in addition to State costs for the takeover of Medicaid growth from local governments and reimbursement to providers for increased minimum wage costs. Prior to FY 2023, the Global Cap was calculated using the ten-year rolling average of the medical component of CPI for all urban consumers and thus allowed for growth attributable to increasing costs, though not increasing utilization. To accommodate growth in utilization, beginning in FY 2023 the Global Cap was amended to be calculated using the five-year rolling average of health care



## OTHER MATTERS AFFECTING THE FINANCIAL PLAN

spending, using projections from the CMS Actuary. The CMS Actuary updates the projections annually and DOB incorporates the revisions into the multi-year forecast with the Enacted Budget, as applicable. The new Global Cap index added a substantial amount of allowable Medicaid growth – over \$23 billion covering the six-year period from FY 2023 through FY 2029.

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

Since the enactment of the Global Cap, the portion of actual State Funds Medicaid spending subject to the Global Cap has remained at or below indexed levels. However, in certain fiscal years, 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 are expected to be remitted to the State by the providers upon their receipt of federally approved DPT funds. While all prior year Federal approvals have been granted with respect to these DPT funds, approximately \$1.5 billion in provider reimbursements to the State are in various phases of the administrative remittance process. Pursuant to the existing reimbursement structure, DOH assumes full remittance of the \$1.5 billion in State advances within FY 2025 to remain under the Global Cap.

Medical Indemnity Fund (MIF). MIF was created in 2011 to provide for the future health care costs of individuals who suffered birth-related neurological injuries because of medical malpractice during delivery and is administered by DOH. The purpose of the MIF is to ensure qualified plaintiffs have their healthcare needs met throughout their lifetime and to protect hospitals and limit their liabilities for medical malpractice expenses. In 2017, rates were increased, and eligibility expanded to non-hospital births. Covered services are expansive and can include medical, dental, surgical, hospital, nursing, custodial, and rehabilitative care. The costs are supported partially through an assessment on hospitals with the balance provided by the State. Since the inception of the MIF, the State has supported \$717 million in funding for the MIF that would otherwise have been borne by hospitals and practitioners.



## OTHER MATTERS AFFECTING THE FINANCIAL PLAN

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. Due to increased enrollment, escalating average medical costs per enrollee, and legislatively mandated average commercial reimbursement requirements, which are in place until December 31, 2025, the MIF is expected to reach this threshold in FY 2026. Once 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.

Absent policy changes to require hospitals and providers to provide additional funding to the MIF and/or program reforms, additional State funding would be needed to prevent the potential closure of MIF to new enrollees beginning in FY 2026 and beyond.

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

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

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

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



## OTHER MATTERS AFFECTING THE FINANCIAL PLAN

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

### State Labor Costs

Most State labor unions have settled agreements through the end of FY 2026, including a ratified agreement with the New York State Troopers Police Benevolent Association (NYSTPBA) retroactive to April 1, 2023. Over 99 percent of unionized State employees are covered by a ratified contract; only the New York State Police Investigators Association (NYSPIA) and the Graduate Students Employees Union (GSEU) do not have a current contract. The State continues to negotiate with these unions for successor contracts and expects to engage with unions to discuss future agreements for FY 2027 and beyond; however, there can be no assurance that amounts informally reserved in the Financial Plan for labor settlements and agency operations will be sufficient to fund the cost of future labor contracts.

STATE UNION LABOR CONTRACTS									
	Contract Period	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
CSEA	FY 2022 - FY 2026	2%	2%	2%	2%	2%	3%	3%	3%
PEF	FY 2024 - FY 2026	2%	2%	2%	2%	2%	3%	3%	3%
NYSCOPBA	FY 2024 - FY 2026	2%	2%	2%	2%	2%	3%	3%	3%
PBANYS	FY 2024 - FY 2026	2%	2%	2%	2%	2%	3%	3%	3%
UUP (SUNY)	AY 2023 - AY 2026	2%	2%	2%	2%	2%	3%	3%	3%
DC-37	FY 2024 - FY 2026	2%	2%	2%	2%	2%	3%	3%	3%
Council 82	FY 2024 - FY 2026	2%	2%	2%	2%	2%	3%	3%	3%
NYSTPBA	FY 2024 - FY 2026	2%	2%	2%	2%	2%	3%	3%	3%
GSEU	AY 2020 - AY 2023	2%	2%	2%	2%	2%	TBD	TBD	TBD
NYSPIA	FY 2019 - FY 2023	2%	2%	2%	2%	2%	TBD	TBD	TBD

**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 costs.<sup>8</sup> All projections are based on estimated market returns and numerous actuarial assumptions which, if unrealized, could have a materially adverse effect on these projections.

<sup>8</sup> 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

New York State Retirement and Social Security Law (RSSL) 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 and actuarial assumptions recommended by the Retirement System’s Actuary and approved by the State Comptroller. Pension estimates are based on the actuarial report issued in September 2024.

On September 3, 2024, NYSLRS announced an increase in employer contribution rates for both ERS and PFRS which will impact expenses in FY 2026. The average employer contribution rate for ERS increased from 15.2 percent to 16.5 percent of payroll which is the highest level since FY 2016. The average employer contribution rate for PFRS increased from 31.2 percent to 33.7 percent of payroll, which is the highest level since FY 1980. The increase is driven by changes made in the FY 2025 Enacted Budget which enhanced the retirement benefits for Tier 6 members, as well as prior year market losses in the Common Retirement Fund and a higher-than-expected number of service retirements. Since FY 2022, NYSLRS has utilized an 8-year smoothing methodology to reduce volatility in the employer contribution rates. Since then, market losses in FY 2023 have negated the gains in FY 2022 and FY 2024, resulting in a net increase in the rates. The table below shows the Common Retirement Fund (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

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

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



## OTHER MATTERS AFFECTING THE FINANCIAL PLAN

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

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

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

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



## OTHER MATTERS AFFECTING THE FINANCIAL PLAN

EMPLOYEE RETIREMENT SYSTEM AND POLICE AND FIRE RETIREMENT SYSTEM PENSION CONTRIBUTIONS (millions of dollars)							
Fiscal Year	Statewide Pension Payments <sup>1</sup>			Rates for Determining Amortization Amount / Excess Contributions			
	Normal Costs	(Amortization Amount) / Excess Contributions	Total Statewide Pension Payments	System Average Normal Rate <sup>2</sup>		System Average Graded Rate	
				ERS (%)	PFRS (%)	ERS (%)	PFRS (%)
2026	2,546.3	0.0	2,546.3	16.5	33.7	15.1	29.4
<i>DOB Projections</i> <sup>3</sup>							
2027	2,996.7	0.0	2,996.7	18.0	35.0	16.1	30.4
2028	3,476.7	0.0	3,476.7	19.5	37.0	17.1	31.4
2029	3,926.7	0.0	3,926.7	21.0	39.7	18.1	32.4

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

<sup>2</sup> 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.

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

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

**Other Post-Employment Benefits (OPEB).** State employees become eligible for post-employment benefits (e.g., health insurance) if they reach retirement while working for the State; are enrolled in either the New York State Health Insurance Program (NYSHIP) or the NYSHIP opt-out program at the time they reach retirement; and have the required years of eligible service. The cost of providing post-retirement health insurance is shared between the State and the retired employee. Contributions are established by law and may be amended by the Legislature. The State is not required to provide funding above the Pay-As-You-Go (PAYGO) amount necessary to provide current benefits to retirees. The State continues to fund these costs, along with all other employee health care expenses, on a PAYGO basis, meaning the State pays these costs as they become due.





The State has deposited nearly \$1.5 billion to the Retiree Health Benefit Trust Fund (RHBTf) which was created in FY 2018 as a qualified trust under Governmental Accounting Standards Board Statements (GASBS) No. 74 and is authorized to reserve money for the payment of health benefits of retired employees and their dependents. Under current law, the State may deposit into the RHBTf, in any given fiscal year, up to 1.5 percent of the total then-current unfunded actuarial accrued OPEB liability (\$56.7 billion on March 31, 2024). The Financial Plan includes a continued \$250 million annual deposit to the RHBTf that will be dependent on fiscal conditions.

### State Debt

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

The major rating agencies – Fitch, Kroll, Moody's, and S&P – have assigned the State general credit ratings of AA+, AA+, Aa1, and AA+, respectively. The State's rating has a stable outlook from all four rating agencies. These ratings reflect the State's economic recovery from the COVID-19 pandemic and commitment to strong reserve levels. On August 24, 2024, S&P noted that their rating reflected "New York's strong credit fundamentals, underpinned by its very proactive fiscal management, reflected by its commitment to structural balance and very strong reserve levels".

**Debt Reform Act Limit.** The Debt Reform Act of 2000 ("Debt Reform Act") restricts the issuance of State-supported debt funding to capital purposes only and, with certain limited exceptions for long-lived Metropolitan Transportation Authority (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 2024).

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 \$13 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.



## OTHER MATTERS AFFECTING THE FINANCIAL PLAN

Current projections anticipate that State-supported debt outstanding and State-supported debt service will continue to remain below the limits imposed by the Debt Reform Act. Based on the most recent personal income and debt outstanding forecasts, the available debt capacity under the debt outstanding cap is expected to decline from \$25.1 billion in FY 2025 to a low point of \$441 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 \$2.2 billion in FY 2025 inclusive of prior year prepayments, or roughly \$10.1 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 <sup>1</sup>	\$ Remaining Capacity	Debt as a % of PI	% Remaining Capacity	Debt Outstanding Excluded from Cap	Total State-Supported Debt Outstanding
FY 2025	\$1,694,767	4.00%	67,791	42,686	25,105	2.52%	1.48%	13,831	56,517
FY 2026	\$1,767,119	4.00%	70,685	51,350	19,335	2.91%	1.09%	13,553	64,903
FY 2027	\$1,838,926	4.00%	73,557	61,278	12,279	3.33%	0.67%	13,535	74,813
FY 2028	\$1,914,234	4.00%	76,569	69,500	7,069	3.63%	0.37%	13,699	83,199
FY 2029	\$1,992,508	4.00%	79,700	76,840	2,860	3.86%	0.14%	13,693	90,533
FY 2030	\$2,073,653	4.00%	82,946	82,505	441	3.98%	0.02%	13,116	95,621

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 <sup>1</sup>	\$ Remaining Capacity	DS as a % of Revenue	% Remaining Capacity	Debt Service Excluded from Cap	Total State-Supported Debt Service <sup>2</sup>
FY 2025	\$246,676	5.00%	12,334	2,189	10,145	0.89%	4.11%	4,169	6,358
FY 2026	\$243,929	5.00%	12,196	3,742	8,454	1.53%	3.47%	2,956	6,698
FY 2027	\$253,927	5.00%	12,696	3,892	8,804	1.53%	3.47%	3,789	7,681
FY 2028	\$252,144	5.00%	12,607	5,513	7,094	2.19%	2.81%	2,585	8,098
FY 2029	\$258,209	5.00%	12,910	7,561	5,349	2.93%	2.07%	1,145	8,706
FY 2030	\$260,825	5.00%	13,041	7,882	5,159	3.02%	1.98%	853	8,735

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

<sup>2</sup> 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.

In the FY 2026 Executive Budget, the State includes new bond-financed capital commitments that would add \$5.9 billion in new debt over the five-year Capital Plan period. The capital spending increases are offset by the FY 2026 Executive Budget personal income forecast, greater underspending on capital projects than previously assumed, changes in the timing of bond issuances, \$1 billion of new PAYGO capital spending, and reductions in debt as a result of legal defeasances to date. 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 <sup>1</sup>					
REMAINING CAPACITY SUMMARY					
(millions of dollars)					
	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected
<b>Mid-Year Update</b>	<b>24,029</b>	<b>18,804</b>	<b>12,090</b>	<b>8,068</b>	<b>5,318</b>
Personal Income Forecast Update	123	216	267	298	327
Capital Adds	0	(1,606)	(2,909)	(4,247)	(5,885)
Bond Sales & Other Adjustments	(47)	(51)	(54)	(58)	(21)
Capital Re-estimates	1,000	1,972	2,885	3,008	3,121
<b>Executive Budget</b>	<b>25,105</b>	<b>19,335</b>	<b>12,279</b>	<b>7,069</b>	<b>2,860</b>
<sup>1</sup> Does not include debt issued in FY 2021 and FY 2022 because the debt cap was temporarily suspended in response to the COVID-19 pandemic, pursuant to Chapter 56 of the Laws of 2020 and Chapter 59 of the Laws of 2021.					



### Localities and Authorities

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

**Financial Condition of New York State Localities.** The largest driver of costs for most counties is Medicaid; however, the State has taken over all the growth in the program since FY 2007 and funds the entire cost of minimum wage and homecare wage increases. In addition, certain localities outside the City of New York, including cities and counties, have experienced financial problems, and have been allocated additional State assistance during the last several State fiscal years. The Financial Restructuring Board for Local Governments (the "Restructuring Board") aids distressed local governments by performing comprehensive reviews and providing grants and loans on the condition of implementing recommended efficiency initiatives. For additional details on the Restructuring Board, please visit [frb.ny.gov](http://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 Programs.** The Governor and Legislature are expected to work closely during budget negotiations to support and approve a 2025-29 MTA Capital Plan. Accordingly, the FY 2026 Executive Budget assumes \$32.7 billion of base funding that would be directly contributed by funding partners towards the 2025-29 Capital Plan. These assumed contributions consist of \$3 billion from the State, \$3 billion from the City of New York, \$12.3 billion from the MTA (\$3 billion of which would be self-funded by Bridges and Tunnels) and \$14.4 billion requested from the Federal government. This base funding proposal acknowledges the need for partner commitments to support the MTA's 2025-29 Capital Plan, while allowing additional time to work closely with the Legislature to advance additional funding.

In addition, the State is directly contributing \$9.1 billion to the MTA's 2015-19 Capital Plan and \$3.1 billion to the MTA's 2020-24 Capital Plan. These State commitment levels represent substantial increases from the funding levels for prior MTA Capital Plans (2010-2014: \$770 million; 2005-2009: \$1.45 billion). In addition, a substantial amount of new funding to the MTA was authorized in the FY 2020 Enacted Budget as part of a comprehensive reform plan expected to generate an estimated \$25 billion in financing for the MTA's 2020-2024 Capital Plan, including \$15 billion from congestion pricing revenues. Congestion pricing was implemented in Manhattan on January 5, 2025.



The COVID-19 pandemic caused severe declines in MTA ridership and traffic in 2020, and ridership remains significantly below pre-pandemic levels. In the FY 2024 Enacted Budget, the State took substantial action to provide the MTA with additional operating revenues dedicated to help solve the MTA's fiscal crisis. This included an increase in the Metropolitan Commuter Transportation Mobility Tax (MCTMT) in the City of New York, a one-time State subsidy of \$300 million, an increase in the City of New York's contribution to the MTA for the costs of paratransit services and directing a portion of future casino revenues, the timing of which is uncertain, to the MTA.

Risks to the MTA include, but are not limited to, the level and pace at which ridership will return, the economic conditions of the MTA region, the ability to implement cost controls and savings actions, the ability to implement biennial fare and toll increases, and the ability to fully fund the 2025-2029 Capital Plan. If additional resources are provided by the State, either through additional subsidies or new revenues, it could have a material and adverse impact on the State's Financial Plan.

### Other Risks and Ongoing Concerns

**Climate Change.** Climate change poses significant threats to physical, biological, and economic systems in New York and around the world. The immediate and long-term effects of climate change could adversely impact the Financial Plan in the current year or in future years. Climate change risks also increasingly fall within the maximum maturity term of current outstanding bonds of the State, which may generally be issued with a term of up to 30 years under State statute, as well as bonds issued by public authorities and municipalities. Hazards and risks related to climate change for the State include, among other things, rising sea levels, increased coastal flooding and related erosion hazards, intensifying storms, 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 the severe flooding that swept through the Hudson Valley during the summer of 2023, have demonstrated vulnerabilities in the State's infrastructure (including mass transit systems, power transmission and distribution systems, and other critical lifelines) to extreme weather-driven events, including coastal flooding caused by storm surges and flash floods from rainfall.

To mitigate and manage the impacts of climate change, 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, alongside the change in Federal administration, 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. Additionally, in accordance with the CLCPA, the State plans to require a minimum of 70 percent of electricity to be generated from renewable sources by 2030 and plans to fully transition its electricity sector to zero emissions by 2040. Several factors may impact the ability to achieve these goals and directives, and, therefore, no assurances can be made that such objectives will be met.



## OTHER MATTERS AFFECTING THE FINANCIAL PLAN

The CLCPA created the Climate Action Council (CAC), which was tasked with developing a Scoping Plan with recommendations to reduce greenhouse gas emissions, increase renewable energy usage, and promote climate justice. The CAC approved and adopted the final Scoping Plan on December 19, 2022, which recommended, among many other actions, that the State develop an economywide cap-and-invest program to limit greenhouse gas emissions. New York is actively working on advancing an economywide cap-and-invest program that establishes a declining cap on greenhouse gas emissions, while seeking to limit potential costs to New Yorkers, investing the proceeds in programs that drive emissions reductions across all regions of the State, and maintaining the competitiveness of New York businesses and industries. Pursuant to the CLCPA, the Department of Environmental Conservation (DEC) is required to promulgate rules and regulations to ensure the State meets the CLCPA's statewide greenhouse gas emission limits. DEC has already adopted a variety of regulations to help meet this objective, and – together with the cap-and-invest program and other complementary climate actions – these regulations are expected to 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 \$2.6 billion to support cleaner energy solutions in New York and over \$8.6 billion collectively amongst participating states.

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

- Authorizing the New York Power Authority to plan, design, develop, finance, construct, own, operate, maintain, and improve renewable energy generating projects.
- Prohibiting building systems and/or equipment that burn fossil fuels in new construction starting December 31, 2025, for any new building seven stories or lower, except large commercial and industrial buildings, and December 31, 2028 for other new buildings.
- Requiring new off-road vehicles and equipment sold in New York to be zero-emissions by 2035 and new medium-duty and heavy-duty vehicles to be zero-emissions by 2045.
- Mandating that by no later than July 1, 2027, school districts and private transportation contractors purchase or lease only zero-emission school buses when purchasing or leasing new school buses, with full fleet conversion and operation of zero-emission school buses required by July 1, 2035.



## OTHER MATTERS AFFECTING THE FINANCIAL PLAN

- 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.

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

The State has also developed partnerships with local governments to better address cybersecurity threats. In February 2022, the Governor announced the creation of an information-sharing partnership, the Joint Security Operations Center (JSOC). The JSOC is a partnership between the State and the cities of Albany, Buffalo, the City of New York, Rochester, Syracuse, and Yonkers. The JSOC combines local, State, and Federal cyber threat information in order to increase collaboration on threat intelligence, reduce response times, and yield faster and more effective remediation in the event of a major cyber incident. The FY 2026 Executive Budget continues 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.



## OTHER MATTERS AFFECTING THE FINANCIAL PLAN

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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.



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# **ECONOMIC OUTLOOK**

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## Economic Outlook

The U.S. economy marked another year of resilience in 2024 as inflation continued falling without a significant rise in labor market weakness. As a result, the DOB economic outlook has been revised up over the course of the past year. Similarly, the Blue Chip consensus forecast for U.S. real Gross Domestic Product (GDP) growth for 2024 rose steadily from 1.6 percent in January 2024 to 2.7 percent in December 2024. National employment growth has slowed as expected but remains at a healthy pace. The U.S. unemployment rate has ticked up almost half of a percentage point since January 2024 to 4.1 percent as of December. Price inflation has moderated markedly towards the Federal Reserve's 2.0 percent target. Together these readings are consistent with an economy settling into a balanced growth path without either accelerating inflation or rising unemployment. Meanwhile, the Federal Reserve has shifted toward a less restrictive monetary policy with the objective of preventing further labor market weakness.

While the 2024 economy exhibited robust economic growth with lower inflation and still low unemployment, the 2025 economic outlook is shaping up to be weaker. Significant policy changes proposed by the new administration will have a meaningful impact on various aspects of the economy, including labor markets, international trade, and business investment. DOB's baseline forecast partially reflects expected Federal policy changes. However, the size and timing of the policy changes and their implementation remain highly uncertain. DOB's baseline economic outlook assumes a full extension of the tax cuts in the 2017 Tax Cuts and Jobs Act, a tariff hike and corresponding retaliation by trading partners that will push up goods prices and weigh on imports and exports. The forecast also reflects a more restrictive immigration policy that will reduce the growth of labor supply. Meanwhile, DOB expects business investment, particularly productivity-enhancing tech investment, will be bolstered by the extension of corporate tax cuts that increase the after-tax return to investment and business-friendly deregulation policies.

On balance, U.S. real GDP growth is forecast to slow from an estimated average pace of 2.7 percent in 2024 to 2.1 percent in 2025 and 2.0 percent in 2026.<sup>9</sup> Thus, this forecast is consistent with the U.S. economy returning to growth rates closer to its long-term potential over the next two years. However, reaching the Federal Reserve's target inflation rate is expected to take longer in light of the expected tariff hikes and tax cuts. Monetary policy is likely to continue easing over the next two years, but future rate cuts are anticipated to be more gradual than the pace in 2024. Long-term interest rates are expected to remain elevated. This would curb consumer spending, residential and business investment, as well as employment and income gains.

In line with a cooling national labor market, New York State's employment growth slowed to an estimated 1.5 percent in 2024. Job growth is projected to decelerate further to 0.8 percent in 2025 primarily due to the State's labor shortages and weaker global and national economic conditions.

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<sup>9</sup> DOB's U.S. economic forecast incorporates the second estimate of 2024 third-quarter GDP, the October 2024 personal income and outlays estimates, the October 2024 CPI report, and the initial estimate of November 2024 employment. DOB's New York State forecast incorporates the second quarter of 2024 personal income by state data and the first half of 2024 Quarterly Census of Employment and Wages (QCEW) data.

State personal income is projected to grow by 4.1 percent in FY 2026, a deceleration from an estimated growth of 5.2 percent in FY 2025, primarily due to weaker wage growth. Despite a slowdown in job growth, State wages are estimated to be growing a solid 5.4 percent in FY 2025 due to robust estimated growth in finance and insurance sector bonuses. Strong performance in equity markets, and ongoing Federal Reserve rate cuts are expected to drive finance and insurance sector bonuses to a 16.4 percent increase in FY 2025. However, the continued slowing of State employment growth and a moderating outlook for finance and insurance sector bonuses suggest wage growth will slow to 3.7 percent in FY 2026.

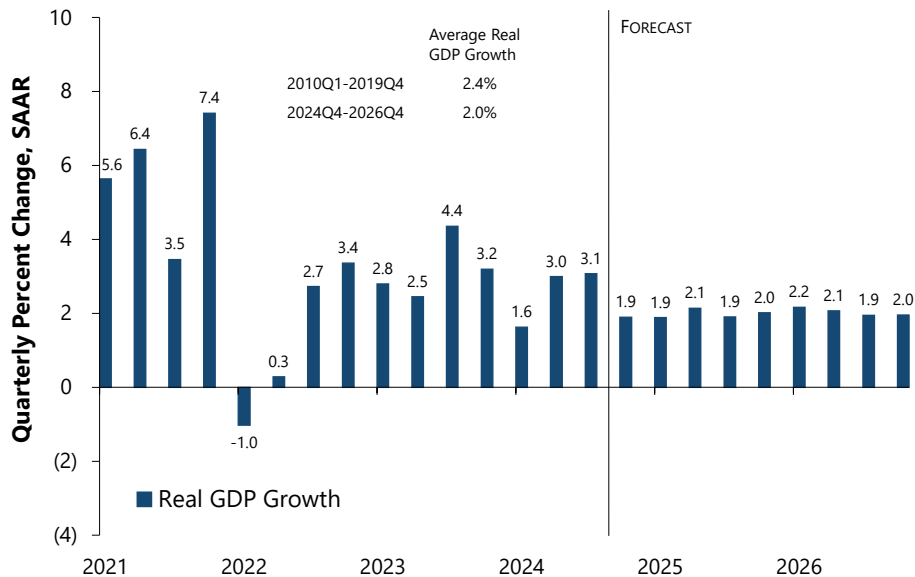
MAJOR ECONOMIC INDICATORS			
	Calendar Year Growth (%)		
	CY 2023	CY 2024	CY 2025
	Actual	Estimated**	Forecast**
Real U.S. Gross Domestic Product (GDP)	2.9	2.7	2.1
Nonfarm Employment			
U.S.	2.3	1.6	1.0
New York State	2.2	1.5	0.8
U.S. Wages	5.4	5.9	4.3
U.S. Personal Income	5.9	5.5	4.3
U.S. Consumer Price Index (CPI)	4.1	3.0	2.7
U.S. Civilian Unemployment Rate			
U.S.	3.6	4.0	4.3
New York State	4.2	4.3	4.3
	State Fiscal Year Growth (%)		
	FY 2024	FY 2025	FY 2026
	Actual	Estimated**	Forecast**
Personal Income			
U.S.	5.8	5.0	4.2
New York State*	5.3	5.2	4.1
Wages			
U.S.	5.7	5.3	4.2
New York State	4.2	5.4	3.7
Nonfarm Employment			
U.S.	2.1	1.4	0.8
New York State	1.8	1.3	0.7
Note: * New York State personal income is constructed by using QCEW wages and BEA non-wage income. ** Estimated and forecast values are based on the DOB forecast as of January 9th, 2025.			
Source: Haver Analytics; Moody's Analytics; New York State Department of Labor; DOB staff estimates.			

## Real Output Growth

The U.S. economy had greater resilience than expected in the face of tight monetary policy and high interest rates in 2024. Real GDP posted a 3.1 percent gain in the third quarter of 2024 following 3.0 percent growth at an annualized rate in the second quarter. For two consecutive quarters, GDP demonstrated notably stronger growth than the 2.4 percent average between 2010 and 2019. The continued strength in the U.S. economy was mainly driven by robust consumer spending supported by solid income growth and wealth effects. In addition, residential investment rebounded after mortgage rates slowly trended down, making a positive contribution to real GDP growth. Moreover, Federal funding from the Bipartisan Infrastructure Law (BIL)/Infrastructure Investment and Jobs Act (IIJA), the CHIPS and Science Act, and the Inflation Reduction Act (IRA) fueled productivity-enhancing business investment and government spending. Real GDP grew by an estimated 2.7 percent in 2024, nearly matching the 2.9 percent growth in 2023.

Looking ahead, DOB forecasts real GDP growth to decelerate to 2.1 percent in 2025 and 2.0 percent in 2026 as labor markets and consumer spending moderate, the trade deficit widens, and government spending shrinks. To consider these economic growth projections in perspective, note that the Congressional Budget Office (CBO) estimates the long-run potential real GDP growth rate of the U.S. economy to be 2.1 percent over the next two years. Thus, DOB’s forecast implies that the U.S. economy will moderate to its long-run potential growth in 2025 and 2026. DOB’s forecast reflects some of the policy changes proposed by the new U.S. administration and assumes these changes will not immediately derail the economic expansion. However, uncertainties about these policy changes make the long-run forecasts highly variable.

### The economy will moderate to its long-run potential growth



Source: Haver Analytics/BEA; DOB staff estimates.

## **Inflation Pressures**

Various inflation measures have been ticking up since September 2024, suggesting the disinflation trend that started in mid-2022 may have stalled. Considering that multiple policies proposed by the new administration (tax cuts, tariff hikes, and restrictive immigration policy) will generate additional inflationary pressures in 2025 and 2026, DOB expects CPI inflation will drop only slightly to 2.7 percent in 2025 from 3.0 percent in 2024 and remain at 2.7 percent in 2026. Consumer price inflation has fallen substantially from its peak in 2022 and came close to the Federal Reserve's 2.0 percent inflation target at the end of the third quarter of 2024. However, further progress could take longer than initially expected. Despite potentially renewed inflationary pressures over 2025 and 2026, DOB expects that consumer price inflation is still on track to moderate close to the Federal Reserve's 2.0 percent target after 2026 if current trends continue in 2025.

## **National Employment**

The U.S. labor market has cooled gradually throughout 2024. Monthly job gains slowed from 267 thousand per month in the first quarter to 170 thousand on average in the fourth quarter. There had been concerns over whether the employment growth slowed too fast, especially when nonfarm payrolls grew less than 100 thousand jobs per month in August and October. However, the slow growth proved to be temporary, mainly resulting from labor disputes and hurricanes. In general, U.S. employment growth remained positive and healthy in 2024, reducing concerns about an economic downturn.

DOB expects payroll gains to moderate to 100 thousand per month on average in the first half of 2025 as labor demand and supply come into better balance. Total nonfarm employment is projected to grow by 1.0 percent in 2025 following 1.6 percent growth in 2024, before slowing further to a 0.5 percent growth rate in 2026. The unemployment rate is projected to rise to 4.3 percent in 2025 from 4.0 percent on average in 2024. This projection for 2025 reflects expected immigration restrictions.

## **New York State Labor Market**

Consistent with the broader trend of a cooling national labor market, New York State's employment growth has been decelerating in 2024. According to Current Employment Statistics (CES) data, New York added an average of 19,500 new jobs per month in the first half of 2024. However, that rate significantly declined to an average of 3,600 jobs per month from July to November. Elevated interest rates and weakening national and global economic conditions are expected to continue negatively impacting both national and State employment growth. Additionally, out-migration rates, driven by remote work opportunities and high housing costs, have exacerbated the State's labor shortages. Potential restrictions on immigration under the new U.S. administration could further dampen State employment growth. As a result, New York's employment is projected to grow by just 0.8 percent in 2025, following estimated growth of 1.5 percent in 2024.

New York's unemployment rate is estimated to be 4.3 percent in 2024, higher than the national rate of 4.0 percent. Since the second half of 2023, the State's unemployment rate has remained around 4.3 percent, consistently above the national average. This trend has been driven primarily by the City of New York, where the unemployment rate in November 2024 was 5.4 percent, compared to 3.6 percent in the rest of the State, as the City of New York has a larger and more diverse labor force, including many recent immigrants and young workers. City of New York's labor market experiences a higher level of turnover as new residents come seeking employment. This frictional unemployment occurs as prospective workers match with appropriate opportunities. With the expected deceleration in population growth due to stricter immigration policies, the State's unemployment rate is forecast to remain at 4.3 percent in 2025, matching the national rate.

## **U.S. and New York State Personal Income Growth**

### **National Income Trends**

The 2024 benchmark revision to the BEA's National Income and Product Accounts (NIPAs) revealed that U.S. personal income had been at a much higher level since 2021 than previously estimated. The personal saving rate has also remained steady since 2023. U.S. personal income growth is projected to moderate to 5.5 percent in CY 2024 following 5.9 percent growth in CY 2023, and slow further to 4.3 percent in CY 2025. This income outlook suggests that consumer spending is likely to soften going forward but should remain strong enough to keep the U.S. economy in expansion.

Wages grew by 10.3 percent at an annualized rate in the first quarter of 2024. Since then, U.S. quarterly wage growth has slowed significantly due to cooling job gains and decelerating hourly earnings growth. Despite the gradual cooling quarter over quarter, the annual average wage growth for CY 2024 is estimated at 5.9 percent, higher than the 5.4 percent growth in CY 2023. However, with job gains and hourly earnings expected to continue cooling, U.S. wage growth is projected to fall to 4.3 percent in CY 2025 and 3.8 percent in CY 2026.

Growth in the non-wage components of U.S. personal income is estimated to have moderated in CY 2024 from the remarkable growth exhibited in CY 2023. In particular, interest income and rental income slowed from its double-digit growth in CY 2023 as interest rates and housing prices stabilized in CY 2024. Transfer income growth also normalized with the waning of pandemic-related government transfers. This moderating trend is expected to continue. Taken together, the near-term trajectory of wages and non-wage income suggests moderate personal income growth is likely to continue into CY 2025 and CY 2026.

### **New York State Income Trends**

New York State is projected to experience slower personal income and wage growth in 2024 compared to the nation. New York's personal income growth is forecasted at 5.3 percent, primarily due to weaker State wage growth. Looking at the growth rates on a state fiscal year frequency, total wage growth in New York is anticipated to accelerate from 4.2 percent in FY 2024 to 5.4 percent in FY 2025, driven by a strong rebound in total bonuses, which are expected to shift from a 0.9 percent decline in FY 2024 to a robust 13.8 percent increase in FY 2025. Due to this improvement, New York's wage growth will be slightly higher than the national rate of 5.3 percent in FY 2025. Consequently, State personal income is projected to grow by 5.2 percent in FY 2025, slightly higher than the national rate of 5.0 percent.

Looking ahead, as the national economy slows, labor markets are expected to soften resulting in a deceleration of personal income and wage growth. National wages are projected to grow by 4.2 percent in FY 2026, with New York's wages expected to grow at a pace of 3.7 percent. State personal income growth is also expected to follow a similar trend, slowing to 4.1 percent in FY 2026, just below the national growth rate of 4.2 percent.

### **Interest Rates, Stock Prices, and Financial Sector Bonuses**

The Federal Reserve has shifted to an easing monetary policy since September 2024. The target range for the Federal Funds rate is 100 basis points below its most recent peak of 5.25 – 5.50 percent. Inflation increased slightly in the final months of 2024 and may take longer to reach the 2.0 percent inflation target. The fiscal policy changes of the new administration could further stall progress. DOB anticipates future rate cuts to be more gradual. While short-term interest rates are expected to follow the Federal Funds rate cuts downward in 2025 and 2026, long-term interest rates from Treasury bond yields to mortgage rates and corporate bond yields are expected to remain elevated, mainly due to an uptick in inflation expectations and prospects for bigger 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 2025.

The stock market performed well throughout 2024. After the election outcome, the S&P 500 index jumped another 200 points and has remained near 6,000 since. The index averaged 5,911 in the fourth quarter of 2024, representing 32.2 percent growth from a year ago. The deregulation of financial services proposed by the new administration is expected to support the stock market in 2025. DOB expects stock prices to soften in 2026, providing less support for household spending through the wealth effect.





Economic growth, interest rates, and financial conditions have a direct impact on the finance and insurance sector. This sector plays a significant role in New York State's economy, accounting for 17.4 percent of total state wages in FY 2024, with this share expected to increase to 17.9 percent in FY 2025 due to estimated strong growth for the current fiscal year. After a modest 3.8 percent increase in FY 2024, finance and insurance sector bonuses are forecast to grow by 16.4 percent in FY 2025, driven by a more favorable economic outlook, a booming equity market, and the easing of the Federal Reserve's monetary policy. Lower borrowing costs, growing interest in advanced technologies, and potential relaxation of antitrust regulations are expected to continue to drive growth in financial activities in CY 2025. However, weakening global and national economic conditions and geopolitical uncertainties are expected to have a dampening effect, leading to more modest growth in bank revenues. As a result, finance and insurance sector bonus growth is projected to moderate to 5.9 percent in FY 2026.

## Risks to the Economic Outlook

The United States economy faces significant risks in 2025, largely driven by uncertainties surrounding economic policy under the new administration. Extending the provisions of the 2017 TCJA could widen Federal budget deficits and increase inflationary pressure in the coming years. Turnovers of global governmental leaders and geopolitical risks, such as political and military tensions in Asia and the Middle East, may create additional uncertainties and disruptions. Energy prices could go higher and global supply chains could be disrupted. A more restrictive immigration policy would reduce labor supply while deregulation in key sectors might undermine economic stability and consumer protections in a range of markets, particularly financial markets. Additionally, climate-related shocks threaten to disrupt supply chains and physical infrastructure. These risks and uncertainties, along with some policy changes, could slow GDP growth, elevate inflation, and weaken the labor market even more than what’s already reflected in DOB’s forecast and present significant challenges to the U.S. economic outlook.

The following table summarizes the impact of major economic policy changes proposed by the new administration. These economic policies can influence GDP growth, employment growth, and inflation in varying ways. Their outcomes may depend on implementation details and broader economic conditions. Although the eventual net outcome is uncertain, this table combines insights from different sources to indicate the likely direction of the economic indicators. The precise combination of implemented policies and their sequence would determine the ultimate results of these policies.

POLICY IMPACT ON KEY ECONOMIC INDICATORS			
	Real GDP Growth	Employment Growth	Inflation
Tax Cuts	+	+	+
Tariffs	-	-	+
Immigration Restrictions	-	-	+
Deregulation	+	+	+
<b>All Policies</b>	down 0.2-1.6 pp	down 0.1-1.5 pp	up 0.2-1.3 pp

Note: "+" indicates the policy will increase the value of the economic indicator, whereas "-" indicates the policy will decrease the value of the economic indicator, "pp" stands for percentage points.

## **Federal Tax Policy**

Multiple provisions of the TCJA will expire at the end of 2025. Extending the TCJA without reducing current Federal government spending levels will widen the gap between revenues and outlays, exacerbating the U.S. structural budget deficit, which is already the largest among the G7 nations. The Committee for a Responsible Federal Budget (CRFB) estimates that extending the TCJA would result in modest impact on long-run economic growth ranging from a 0.5 percent reduction to a 1.1 percent increase.<sup>10</sup> With elevated interest rates and a full employment economy, the deficit-financed tax cuts will add further inflationary pressure. If the TCJA is not fully extended, the negative impact on inflation might be less than anticipated.

## **Global Trade Disruptions**

The risk from new tariffs depends on how widely they are applied and which industries they affect. The new administration's proposal to implement 10-20 percent tariffs on all imports and 60 percent tariffs on imports from China would raise consumer prices, disrupt supply chains, and provoke retaliatory measures from other global economies. These responses could harm U.S. exporters, stoke inflation, and reduce GDP. If the tariffs focus on specific industries, the negative impact could be more limited. DOB's baseline forecast assumes partial implementation of tariffs under the new administration.

## **Labor Disputes**

The U.S. economy faces significant labor market risks stemming from employer-employee disputes. There have been some major strikes in important industries in the recent past, such as the dockworker strike along the East and Gulf Coast, the Boeing workers' strike, and the Screen Actors Guild strike. Potential and ongoing labor strikes could disrupt domestic and global supply chains, reducing productivity, revenues, and economic stability.

## **Immigration Policies**

According to estimations from Peterson Institute for International Economics (PIIE), the scenario of deporting 1.3 or 8.3 million undocumented immigrants could reduce the U.S. labor supply by 0.8 percent or 5.1 percent, respectively.<sup>11</sup> A reduced labor force would strain industries reliant on immigrant workers and decrease their output. However, a labor supply reduction may encourage businesses to invest in labor-saving technologies, thus improving productivity in the long term. The overall impact of the policies on the economic outlook remains uncertain; however, a reduced labor force, to levels below what is already expected, is likely to slow GDP growth further in the near

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<sup>10</sup> "Tax Cut Extension Would Only Pay for 1% to 14% of Itself," The Committee for a Responsible Federal Budget (CRFB) report, June 6, 2024. Available at <https://www.crfb.org/blogs/tax-cut-extension-only-pays-1-14-itself>. Last accessed: January 15, 2025.

<sup>11</sup> Warwick J. McKibbin, Megan Hogan and Marcus Noland, "The International Economic Implications of A Second Trump Presidency," Peterson Institute for International Economics (PIIE) Working Papers 24-20, September 2024. Available at: <https://www.piie.com/publications/working-papers/2024/international-economic-implications-second-trump-presidency>. Last accessed: January 9, 2025.

term. Slower economic growth would increase challenges for businesses and policymakers. On the other hand, if these policies or their implementation are less restrictive than assumed, the negative impact on the forecast would lessen.

### **Deregulation**

The potential impact of deregulation presents both opportunities and risks for the U.S. economy. By reducing regulatory burdens, businesses could face lower compliance costs which could enable increased investment and expansion. GDP and employment growth would be positive. The combined effect of deregulation policies, further tax cuts, and lower interest rates can further amplify economic growth. However, despite its potential for fostering investment and short-term growth, deregulation introduces new uncertainties to the U.S. economic outlook. Some of these uncertainties could even lead businesses to hold back on spending and investment plans. Deregulation may also increase other vulnerabilities in the economy. For example, reduced oversight in financial markets could increase the risk of asset bubbles and financial instability. Additionally, weaker standards might lead to further consequences such as environmental degradation and undermining worker protections.

### **Global Geopolitical and Economic Risks**

In addition to heightened degree of geopolitical uncertainties, several countries, including Canada and Germany, will hold elections and install new governments in 2025. The attitude of these new governments to international relations, including diplomacy and trade, will help determine the global economic landscape. For example, escalating tensions in the Middle East could drive oil prices higher, adding inflationary pressures and further limit the Federal Reserve's ability to lower interest rates as planned. Developments around the Russian invasion of Ukraine or the global presence of China could destabilize energy markets and global supply chains. Meanwhile, extreme volatility in China's stock market and weakness in the Euro Area economy, together with uncertainties from tariff hikes and retaliations amplify risks to international trade, dollar exchange rates, and global financial stability.

### **Climate Change**

Climate change poses significant risks to the U.S. economy. Rising temperatures and intensifying natural disasters, such as hurricanes, droughts, wildfires, and floods, could cause GDP in the future to be lower than in scenarios with stable temperatures and climate conditions. Coastal property losses from sea level rises could range from \$250 billion to \$930 billion annually, straining insurance markets and Federal relief programs. Natural disasters such as hurricanes disrupt supply chains, reduce revenues, and increase repair costs, while long-term costs, such as higher mortality rates, and ecosystem damage exacerbate economic and social inequalities, creating lasting economic instability.

## **New York State Economic Outlook Faces Unique Risks**

The forecast for New York’s economy shares many of the same risks as the national outlook, but also faces additional challenges due to the state’s unique economic structure. As the financial capital of the world, New York is particularly vulnerable to shifts in monetary policy and fluctuations in financial markets.

Remote work has enabled people to move to more affordable areas. The City of New York’s metro area’s high cost of living has contributed to a population decline in the region. The potential deportation of undocumented immigrants 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 wages. However, if the City of New York’s population loss is less than anticipated and immigration policy isn’t as restrictive as expected, the City and State economy might benefit.

The combination of elevated interest rates and high office vacancy rates driven by remote work also presents an ongoing risk to commercial real estate property values. Increased delinquencies on commercial real estate loans could also create new challenges for the banking industry. A more substantial return to in-office work, particularly in densely populated urban areas like the City of New York, would likely benefit industries that cater to commuters, including business support services, office administration, food services, and other consumer-facing sectors.

If economic growth does not decelerate as much as forecast, New York’s economy could fare better than anticipated. Additionally, stronger-than-expected global economic growth could boost tourism spending in the state, driving stronger performance in the leisure, hospitality, and tourism-related industries than is currently projected. However, if the U.S. dollar remains historically strong, job growth in sectors dependent on tourism, particularly in the City of New York, and exports could fall short of expectations.

There are also potential upside risks specific to New York. Recent State policy initiatives aimed at expanding housing supply, as well as investments in next-generation semiconductor research and production, and sectors using artificial intelligence, could have a lasting positive impact on the State’s economy.



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# **STATE FINANCIAL PLAN MULTI-YEAR PROJECTIONS**

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## Introduction

This section presents the State's multi-year Financial Plan projections for receipts and disbursements, with an emphasis on FY 2026 projections.

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

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

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

The budget development process includes a comprehensive evaluation of the State's multi-year operating forecast; however, estimates and projections in the later years of the Financial Plan are typically subject to more substantial revision than those in the current year and first "outyear." Accordingly, in terms of outyear projections, the first "outyear," FY 2027, is the most relevant from a planning perspective.

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



General Fund Projections

GENERAL FUND PROJECTIONS					
(millions of dollars)					
	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected
<b>RECEIPTS</b>					
Taxes (After Debt Service)	104,684	102,110	109,588	112,646	117,649
Miscellaneous Receipts	4,633	4,112	3,069	2,233	2,114
Federal Receipts	3,645	0	0	0	0
Other Transfers	2,552	2,336	2,137	1,728	1,843
<b>Total Receipts</b>	<b>115,514</b>	<b>108,558</b>	<b>114,794</b>	<b>116,607</b>	<b>121,606</b>
<b>DISBURSEMENTS</b>					
Assistance and Grants	76,603	82,419	87,189	92,322	97,505
School Aid (SFY)	30,227	31,483	33,091	34,110	35,158
Medicaid	24,107	26,035	29,032	31,759	35,250
All Other	22,269	24,901	25,066	26,453	27,097
State Operations	13,484	15,524	16,588	17,039	16,493
Personal Service	10,795	11,842	12,781	13,182	12,723
Non-Personal Service	2,689	3,682	3,807	3,857	3,770
General State Charges	9,116	9,712	10,768	11,976	12,970
Transfers to Other Funds	9,186	8,674	7,359	7,902	8,420
Debt Service	277	300	328	334	568
Capital Projects	4,922	4,439	3,354	4,135	4,377
SUNY Operations	1,739	1,864	1,808	1,777	1,777
All Other	2,248	2,071	1,869	1,656	1,698
<b>Total Disbursements</b>	<b>108,389</b>	<b>116,329</b>	<b>121,904</b>	<b>129,239</b>	<b>135,388</b>
<b>Use (Reservation) of Fund Balance:</b>	<b>(7,125)</b>	<b>7,771</b>	<b>631</b>	<b>2,857</b>	<b>2,756</b>
Debt Management	576	860	0	0	0
Economic Uncertainties	965	1,500	1,000	862	0
Extraordinary Monetary Settlements	420	277	367	46	0
Labor Settlements/Agency Operations	(1,334)	0	0	0	0
Rainy Day Reserve	(2,500)	(1,000)	(1,000)	(862)	0
Undesignated Fund Balance	(2,984)	3,503	(4)	3,037	3,076
<b>BUDGET SURPLUS/(GAP) PROJECTIONS</b>	<b>0</b>	<b>0</b>	<b>(6,479)</b>	<b>(9,775)</b>	<b>(11,026)</b>



# STATE FINANCIAL PLAN MULTI-YEAR PROJECTIONS

## State Operating Funds Projections

STATE OPERATING FUNDS PROJECTIONS (millions of dollars)					
	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected
<b>RECEIPTS</b>					
Taxes	113,932	110,635	120,488	124,380	129,747
Miscellaneous Receipts/Federal Receipts	28,376	27,026	25,336	22,174	22,400
<b>Total Receipts</b>	<b>142,308</b>	<b>137,661</b>	<b>145,824</b>	<b>146,554</b>	<b>152,147</b>
<b>DISBURSEMENTS</b>					
Assistance and Grants	96,774	104,972	109,025	112,495	116,850
School Aid (School Year Basis)	35,671	37,365	38,425	39,510	40,632
DOH Medicaid	31,021	35,369	37,993	39,164	41,702
Mental Hygiene, excl. MHSF/Reclassification	5,969	6,695	7,191	7,383	7,772
Social Services	6,317	5,688	4,876	5,221	5,360
Transportation	5,144	5,322	5,316	5,318	5,319
Higher Education	3,383	3,574	3,558	3,573	3,593
STAR	1,453	1,397	1,320	1,247	1,180
All Other	7,816	9,562	10,346	11,079	11,292
State Operations	23,036	25,509	26,635	27,403	27,214
Personal Service	16,726	18,062	19,023	19,606	19,357
Non-Personal Service	6,310	7,447	7,612	7,797	7,857
General State Charges	10,363	11,005	12,082	13,313	14,330
Pension Contribution	2,635	2,840	3,301	3,789	4,246
Health Insurance	5,658	5,909	6,432	7,082	7,555
All Other	2,070	2,256	2,349	2,442	2,529
Debt Service	3,163	2,318	4,621	5,598	6,206
<b>Total Disbursements</b>	<b>133,336</b>	<b>143,804</b>	<b>152,363</b>	<b>158,809</b>	<b>164,600</b>
Net Other Financing Sources/(Uses)	(1,853)	(1,673)	(587)	(1,431)	(1,547)
<b>RECONCILIATION TO GENERAL FUND GAP</b>					
Designated Fund Balances:	(7,119)	7,816	647	3,911	2,974
General Fund	(7,125)	7,771	631	2,857	2,756
Special Revenue Funds	8	50	36	1,076	240
Debt Service Funds	(2)	(5)	(20)	(22)	(22)
<b>GENERAL FUND BUDGET SURPLUS/(GAP)</b>	<b>0</b>	<b>0</b>	<b>(6,479)</b>	<b>(9,775)</b>	<b>(11,026)</b>



### Receipts

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

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

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

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



### Overview of the Receipts Forecast

All Funds receipts are projected to total \$244.4 billion in FY 2025, a 4.1 percent (\$9.7 billion) increase from FY 2024 results. FY 2025 State tax receipts are projected to increase \$6.5 billion (6.1 percent) from FY 2024 results. FY 2026 State tax receipts, excluding one-time tax refund payments are projected to total \$117.9 billion, 4.1 percent over FY 2025. 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 2024 Actuals	FY 2025 Projected	Change	FY 2026 Projected	Change	FY 2027 Projected	Change	FY 2028 Projected	Change	FY 2029 Projected	Change
Personal Income Tax	53,839	60,963	13.2%	59,060	-3.1%	65,389	10.7%	69,047	5.6%	73,322	6.2%
Consumption/Use Taxes	21,865	22,489	2.9%	23,211	3.2%	23,878	2.9%	24,484	2.5%	25,051	2.3%
Business Taxes	27,695	29,369	6.0%	27,080	-7.8%	29,737	9.8%	29,173	-1.9%	29,554	1.3%
Other Taxes	3,048	2,598	-14.8%	2,747	5.7%	2,922	6.4%	3,111	6.5%	3,251	4.5%
<b>Total State Taxes</b>	<b>106,447</b>	<b>115,419</b>	<b>8.4%</b>	<b>112,098</b>	<b>-2.9%</b>	<b>121,926</b>	<b>8.8%</b>	<b>125,815</b>	<b>3.2%</b>	<b>131,178</b>	<b>4.3%</b>
Net PTET/PIT Receipts <sup>1</sup>	221	(2,268)	-1126.2%	2,631	216.0%	268	-89.8%	(226)	-184.3%	(320)	-41.6%
Inflation Refund Payment <sup>2</sup>				3,080							
<b>Total State Taxes (Adjusted)</b>	<b>106,668</b>	<b>113,151</b>	<b>6.1%</b>	<b>117,809</b>	<b>4.1%</b>	<b>122,194</b>	<b>3.7%</b>	<b>125,589</b>	<b>2.8%</b>	<b>130,858</b>	<b>4.2%</b>
Miscellaneous Receipts	33,755	32,755	-3.0%	38,740	18.3%	38,742	0.0%	34,253	-11.6%	33,244	-2.9%
Federal Receipts	94,276	98,502	4.5%	93,091	-5.5%	93,259	0.2%	92,077	-1.3%	93,788	1.9%
<b>Total All Funds Receipts</b>	<b>234,478</b>	<b>246,676</b>	<b>5.2%</b>	<b>243,929</b>	<b>-1.1%</b>	<b>253,927</b>	<b>4.1%</b>	<b>252,145</b>	<b>-0.7%</b>	<b>258,210</b>	<b>2.4%</b>
<b>Total All Funds Receipts (Adjusted)<sup>1,2</sup></b>	<b>234,699</b>	<b>244,408</b>	<b>4.1%</b>	<b>249,640</b>	<b>2.1%</b>	<b>254,195</b>	<b>1.8%</b>	<b>251,919</b>	<b>-0.9%</b>	<b>257,890</b>	<b>2.4%</b>

<sup>1</sup> 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.

<sup>2</sup> In addition, All Funds tax receipts are adjusted to exclude the proposed payment of \$3 billion to New Yorkers through inflation tax refund payments to qualified tax filers, and is excluded from adjusted totals.



Personal Income Tax

FY 2025 PIT receipts are estimated to increase from FY 2024, reflecting increases in withholding, estimated payments, and delinquencies, partially offset by minimal growth in total refunds and a decrease in final returns. PIT receipts are expected to be heavily influenced by PTET<sup>12</sup>, an elective tax paid by NYS partnerships and S-corporations for which a corresponding PIT credit may be received. Despite being revenue neutral to the overall Financial Plan across all tax years, it is expected that the PTET will have a significant negative impact on PIT collections for as long as the program continues to be utilized. Net PIT collections have been and will continue to be suppressed by reduced estimated payments and elevated refunds, with cumulative impacts equal to total PTET liability.

PERSONAL INCOME TAX (millions of dollars)											
	FY 2024 Actuals	FY 2025 Projected	Change	FY 2026 Projected	Change	FY 2027 Projected	Change	FY 2028 Projected	Change	FY 2029 Projected	Change
STATE/ALL FUNDS (Excl. PTET) <sup>1</sup>	68,015	74,663	9.8%	75,158	0.7%	81,771	8.8%	85,233	4.2%	89,762	5.3%
PTET/PIT Credits	14,176	13,700	-3.4%	16,098	17.5%	16,382	1.8%	16,186	-1.2%	16,440	1.6%
<b>STATE/ALL FUNDS</b>	<b>53,839</b>	<b>60,963</b>	<b>13.2%</b>	<b>59,060</b>	<b>-3.1%</b>	<b>65,389</b>	<b>10.7%</b>	<b>69,047</b>	<b>5.6%</b>	<b>73,322</b>	<b>6.2%</b>
Gross Collections	70,999	78,198	10.1%	81,328	4.0%	85,476	5.1%	89,648	4.9%	93,896	4.7%
Refunds (Incl. State/City Offset)	(17,160)	(17,235)	-0.4%	(22,268)	-29.2%	(20,087)	9.8%	(20,601)	-2.6%	(20,574)	0.1%
<b>GENERAL FUND<sup>2</sup></b>	<b>25,312</b>	<b>29,028</b>	<b>14.7%</b>	<b>28,134</b>	<b>-3.1%</b>	<b>31,372</b>	<b>11.5%</b>	<b>33,277</b>	<b>6.1%</b>	<b>35,481</b>	<b>6.6%</b>
Gross Collections	70,999	78,198	10.1%	81,328	4.0%	85,476	5.1%	89,648	4.9%	93,896	4.7%
Refunds (Incl. State/City Offset)	(17,160)	(17,235)	-0.4%	(22,268)	-29.2%	(20,087)	9.8%	(20,601)	-2.6%	(20,574)	0.1%
STAR	(1,608)	(1,453)	9.6%	(1,397)	3.9%	(1,320)	5.5%	(1,247)	5.5%	(1,180)	5.4%
RBTF	(26,919)	(30,482)	-13.2%	(29,529)	3.1%	(32,697)	-10.7%	(34,523)	-5.6%	(36,661)	-6.2%

<sup>1</sup>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.  
<sup>2</sup>Excludes Transfers.

<sup>12</sup> Beginning in FY 2022, the PTET program began affecting reported tax collections. The operation of the PTET program is described under the heading “PTET Financial Plan Impact” in the General Fund section herein.



## STATE FINANCIAL PLAN MULTI-YEAR PROJECTIONS

The following table summarizes, by component, actual PIT receipts for FY 2024 and forecast amounts through FY 2029.

ALL FUNDS PERSONAL INCOME TAX FISCAL YEAR COLLECTION COMPONENTS						
(millions of dollars)						
	FY 2024 Actuals	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected
<b>Receipts</b>						
Withholding	54,699	59,736	61,941	64,440	67,664	70,499
Estimated Payments	10,779	12,907	13,586	14,988	15,625	16,682
Current Year	6,331	8,067	8,464	8,892	9,375	10,126
Prior Year <sup>1</sup>	4,448	4,840	5,122	6,096	6,250	6,556
Final Returns	3,650	3,571	3,761	3,957	4,182	4,482
Current Year	405	400	419	439	459	464
Prior Year <sup>1</sup>	3,245	3,171	3,342	3,518	3,723	4,018
Delinquent	1,871	1,984	2,040	2,091	2,177	2,233
Gross Receipts	70,999	78,198	81,328	85,476	89,648	93,896
<b>Refunds</b>						
Prior Year <sup>1</sup>	10,011	9,754	10,909	11,200	11,493	12,019
Previous Year	1,879	1,776	1,815	1,850	1,885	1,935
Current Year <sup>1</sup>	3,196	3,500	3,971	4,325	4,325	3,500
Advanced Credit Payment	821	853	4,022	1,073	1,187	1,359
State/City Offset <sup>1,2</sup>	1,253	1,352	1,551	1,639	1,711	1,761
Total Refunds	17,160	17,235	22,268	20,087	20,601	20,574
<b>Net Receipts<sup>3</sup></b>	<b>53,839</b>	<b>60,963</b>	<b>59,060</b>	<b>65,389</b>	<b>69,047</b>	<b>73,322</b>
PTET/PIT Credits	14,176	13,700	16,098	16,382	16,186	16,440
<b>Net Receipts, Excluding PTET<sup>4</sup></b>	<b>68,015</b>	<b>74,663</b>	<b>75,158</b>	<b>81,771</b>	<b>85,233</b>	<b>89,762</b>
<sup>1</sup> These components, collectively, are known as the "settlement" on the prior year's tax liability. <sup>2</sup> The State/city offset corrects the distribution of tax payments between the State, City of New York, Yonkers, and the Metropolitan Commuter Transportation Mobility Tax. <sup>3</sup> Net Receipts represents actual (unadjusted) PIT receipts. <sup>4</sup> Net Receipts, Excluding PTET, presents PIT receipts increased by the estimated cost of PTET credit realization.						



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

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

FY 2026 PIT receipts are projected to decrease due to increases in total refunds partially offset by growth in withholding, total estimated payments, final returns, and delinquencies. Withholding is projected to increase despite the proposed cost of the Middle-Class Tax Cut beginning in tax year 2025. All refund components are projected to increase, however, projected growth in advanced credit payments is particularly strong due to the proposed one-time Inflation Refund payments for tax year 2025. Similarly, the administrative refund cap is projected to increase to allow benefits from the proposed enhancement of the Empire State Child Credit to be realized early in the tax year 2025 filing season. Projected growth in prior refunds for tax year 2024 is driven by a combination of increased PTET-related refunds compared to tax year 2023 and a reconciliation of tax liability from FY 2025 estimated tax overpayment.

FY 2027 PIT receipts are expected to increase from FY 2026 due to growth in all components of gross receipts coupled with a decrease in total refunds. The decrease in refunds is driven by the sharp decline in advanced credit payments due to one-time Inflation Refund payments in the prior fiscal year. This is partially offset by an increase in the scheduled administrative cap — as the temporarily enhanced Empire State Child Credit is expanded to increase benefits for children over three — and projected growth in prior refunds for tax year 2025 due to increased PTET-related refunds compared to tax year 2024. Projected FY 2027 estimated payments for tax year 2026 includes a one-time spin down of roughly \$3.2 billion. Previously, DOB assumed a portion of estimated tax year 2026 payments would shift from FY 2028 extension payments as taxpayers took advantage of an unlimited SALT deduction cap in calendar year 2026. The Financial Plan no longer assumes this deduction cap will expire after tax year 2025 and, thus, the timing of estimated tax payments will not shift accordingly.





## STATE FINANCIAL PLAN MULTI-YEAR PROJECTIONS

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 proposed extension of the current top PIT rates through tax year 2032.

FY 2029 PIT receipts are projected to increase due to increases in withholding, estimated tax payments, final returns and delinquencies coupled with a minimal decrease in total refunds. The decrease in refunds is driven by a decrease in the scheduled administrative cap due to the expiration of the proposed enhancement to the Empire State Child Credit after tax year 2027. This is partially offset by increases in prior refunds for tax year 2027, refunds previous to tax year 2027, advanced credit payments, and state/city offsets. Projected growth in refunds for tax year 2027 is partially due to increased PTET-related refunds compared to tax year 2026.

### Consumption/Use Taxes

CONSUMPTION/USE TAXES (millions of dollars)											
	FY 2024 Actuals	FY 2025 Projected	Change	FY 2026 Projected	Change	FY 2027 Projected	Change	FY 2028 Projected	Change	FY 2029 Projected	Change
<b>STATE/ALL FUNDS</b>	<b>21,865</b>	<b>22,489</b>	<b>2.9%</b>	<b>23,211</b>	<b>3.2%</b>	<b>23,878</b>	<b>2.9%</b>	<b>24,484</b>	<b>2.5%</b>	<b>25,051</b>	<b>2.3%</b>
Sales Tax	19,903	20,442	2.7%	21,117	3.3%	21,729	2.9%	22,346	2.8%	22,939	2.7%
Cigarette and Tobacco Taxes	842	808	-4.0%	767	-5.1%	727	-5.2%	691	-5.0%	656	-5.1%
Vapor Excise Tax	24	21	-12.5%	21	0.0%	21	0.0%	21	0.0%	21	0.0%
Motor Fuel Tax	487	488	0.2%	489	0.2%	484	-1.0%	480	-0.8%	475	-1.0%
Highway Use Tax	139	137	-1.4%	138	0.7%	139	0.7%	141	1.4%	141	0.0%
Alcoholic Beverage Taxes	275	272	-1.1%	272	0.0%	272	0.0%	272	0.0%	272	0.0%
Opioid Excise Tax	22	20	-9.1%	20	0.0%	20	0.0%	20	0.0%	20	0.0%
Medical Cannabis Excise Tax	9	4	-55.6%	3	-25.0%	3	0.0%	3	0.0%	1	-66.7%
Adult Use Cannabis Tax	33	158	378.8%	245	55.1%	339	38.4%	363	7.1%	374	3.0%
Auto Rental Tax <sup>1</sup>	131	137	4.6%	137	0.0%	142	3.6%	145	2.1%	150	3.4%
Peer to Peer Car Sharing Tax	0	2	0.0%	2	0.0%	2	0.0%	2	0.0%	2	0.0%
<b>GENERAL FUND<sup>2</sup></b>	<b>9,872</b>	<b>10,108</b>	<b>2.4%</b>	<b>10,418</b>	<b>3.1%</b>	<b>10,695</b>	<b>2.7%</b>	<b>10,977</b>	<b>2.6%</b>	<b>11,246</b>	<b>2.5%</b>
Sales Tax	9,315	9,564	2.7%	9,883	3.3%	10,170	2.9%	10,460	2.9%	10,738	2.7%
Cigarette and Tobacco Taxes	260	250	-3.8%	241	-3.6%	231	-4.1%	223	-3.5%	214	-4.0%
Alcoholic Beverage Taxes	275	272	-1.1%	272	0.0%	272	0.0%	272	0.0%	272	0.0%
Opioid Excise Tax	22	20	-9.1%	20	0.0%	20	0.0%	20	0.0%	20	0.0%
Peer to Peer Car Sharing Tax	0	2	0.0%	2	0.0%	2	0.0%	2	0.0%	2	0.0%

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



## STATE FINANCIAL PLAN MULTI-YEAR PROJECTIONS

All Funds consumption/use tax receipts for FY 2025 are estimated to increase from FY 2024 results. Sales tax receipts are estimated to increase due to moderate growth in taxable consumption. Cigarette and tobacco tax receipts are estimated to decrease reflecting a continuing trend of declining consumption. Opioid excise tax receipts are expected to moderately decline, reflecting the continued long-term decline in opioid consumption, as well as the market's shift toward prescribing opioids in the lower wholesale acquisition cost tier, which has a reduced tax rate. Medical cannabis tax receipts are estimated to decline by more than 40 percent due to the partial year impact of the FY 2025 Enacted Budget legislation that reduced the excise tax rate from 7 percent to 3.15 percent effective June 1, 2024. Adult-use cannabis taxes are projected to significantly increase as the State's cannabis market expands during the second full year of receipts. Auto rental tax receipts are estimated to increase as business travel rebounds to pre-pandemic levels.

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

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

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



Business Taxes

BUSINESS TAXES (millions of dollars)											
	FY 2024	FY 2025	FY 2026		FY 2027		FY 2028		FY 2029		
	Actuals	Projected	Change	Projected	Change	Projected	Change	Projected	Change	Projected	
<b>STATE/ALL FUNDS (Excl. PTET)<sup>1</sup></b>	<b>13,738</b>	<b>13,401</b>	<b>-2.5%</b>	<b>13,613</b>	<b>1.6%</b>	<b>13,623</b>	<b>0.1%</b>	<b>12,761</b>	<b>-6.3%</b>	<b>12,794</b>	<b>0.3%</b>
Pass-Through-Entity Tax	(13,956)	(15,968)	-14.4%	(13,467)	15.7%	(16,114)	-19.7%	(16,412)	-1.8%	(16,760)	-2.1%
<b>STATE/ALL FUNDS</b>	<b>27,694</b>	<b>29,369</b>	<b>6.0%</b>	<b>27,080</b>	<b>-7.8%</b>	<b>29,737</b>	<b>9.8%</b>	<b>29,173</b>	<b>-1.9%</b>	<b>29,554</b>	<b>1.3%</b>
Corporate Franchise Tax	9,262	8,853	-4.4%	8,997	1.6%	9,021	0.3%	8,039	-10.9%	7,936	-1.3%
Corporation and Utilities Tax	554	551	-0.5%	561	1.8%	566	0.9%	562	-0.7%	571	1.6%
Insurance Tax	2,813	2,829	0.6%	2,934	3.7%	3,066	4.5%	3,196	4.2%	3,332	4.3%
Bank Tax	1	106	10500.0%	106	0.0%	0	-100.0%	0	0.0%	0	0.0%
Pass-Through-Entity Tax	13,955	15,968	14.4%	13,467	-15.7%	16,114	19.7%	16,412	1.8%	16,760	2.1%
Petroleum Business Tax	1,109	1,062	-4.2%	1,015	-4.4%	970	-4.4%	964	-0.6%	955	-0.9%
<b>GENERAL FUND<sup>2</sup></b>	<b>17,425</b>	<b>17,978</b>	<b>3.2%</b>	<b>16,909</b>	<b>-5.9%</b>	<b>18,208</b>	<b>7.7%</b>	<b>17,603</b>	<b>-3.3%</b>	<b>17,787</b>	<b>1.0%</b>
Corporate Franchise Tax	7,525	6,956	-7.6%	7,038	1.2%	6,981	-0.8%	6,115	-12.4%	5,998	-1.9%
Corporation and Utilities Tax	401	423	5.5%	432	2.1%	436	0.9%	433	-0.7%	440	1.6%
Insurance Tax	2,521	2,525	0.2%	2,616	3.6%	2,734	4.5%	2,849	4.2%	2,969	4.2%
Bank Tax	0	90	0.0%	90	0.0%	0	-100.0%	0	0.0%	0	0.0%
Pass-Through-Entity Tax	6,978	7,984	14.4%	6,733	-15.7%	8,057	19.7%	8,206	1.8%	8,380	2.1%
Petroleum Business Tax	0	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%

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

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

Corporation and Utilities Tax (CUT) receipts for FY 2025 are estimated to decrease slightly, primarily the result of lower audit receipts which are estimated to decline by over 50 percent as FY 2024 audit receipts were at their highest levels since FY 2019. Additionally, refunds are estimated to increase over the prior year, contributing to this year over year decline in net receipts. Gross receipts are estimated to increase as compared to FY 2024, which was significantly impacted by the COVID-19 Utility Debt Relief Tax Credit and resulted in lower gross receipts from the utility sector.

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

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



## STATE FINANCIAL PLAN MULTI-YEAR PROJECTIONS

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

Business tax receipts for FY 2026 are projected to decrease primarily due to PTET. This decrease in PTET receipts is the result of a FY 2026 Executive Budget proposal to push the annual election deadline from March 15<sup>th</sup> to September 15<sup>th</sup>, resulting in corresponding changes to the estimated payment schedule. PBT receipts are also projected to decrease, with an increase in CFT, CUT and insurance tax receipts partially offsetting the overall business tax receipts decrease. The increase in CFT receipts is driven by an increase in gross receipts; however, the decline in PBT receipts can be largely attributed to the January 1, 2025 PBT rate index decrease, coupled with an estimated rate index decrease on January 1, 2026. Bank tax receipts are projected to show no growth as compared to FY 2025.

Business tax receipts for FY 2027 are projected to increase in CFT, CUT, insurance tax, and PTET while PBT is projected to decline. PTET receipts are projected to show the largest increase due to the significant decrease in FY 2026 receipts as a result of the Executive Budget proposal described above.

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



# STATE FINANCIAL PLAN MULTI-YEAR PROJECTIONS

## Other Taxes

OTHER TAXES (millions of dollars)											
	FY 2024 Actuals	FY 2025 Projected	Change	FY 2026 Projected	Change	FY 2027 Projected	Change	FY 2028 Projected	Change	FY 2029 Projected	Change
<b>STATE/ALL FUNDS</b>	<b>3,048</b>	<b>2,598</b>	<b>-14.8%</b>	<b>2,747</b>	<b>5.7%</b>	<b>2,922</b>	<b>6.4%</b>	<b>3,111</b>	<b>6.5%</b>	<b>3,251</b>	<b>4.5%</b>
Estate Tax	1,856	1,377	-25.8%	1,438	4.4%	1,503	4.5%	1,568	4.3%	1,635	4.3%
Real Estate Transfer Tax	1,165	1,192	2.3%	1,278	7.2%	1,383	8.2%	1,505	8.8%	1,580	5.0%
Employer Compensation Expense Program	14	15	7.1%	15	0.0%	17	13.3%	19	11.8%	20	5.3%
Pari-Mutuel Taxes	12	12	0.0%	15	25.0%	18	20.0%	18	0.0%	15	-16.7%
All Other Taxes	1	2	100.0%	1	-50.0%	1	0.0%	1	0.0%	1	0.0%
<b>GENERAL FUND<sup>1</sup></b>	<b>1,876</b>	<b>1,398</b>	<b>-25.5%</b>	<b>1,461</b>	<b>4.5%</b>	<b>1,530</b>	<b>4.7%</b>	<b>1,596</b>	<b>4.3%</b>	<b>1,661</b>	<b>4.1%</b>
Estate Tax	1,856	1,377	-25.8%	1,438	4.4%	1,503	4.5%	1,568	4.3%	1,635	4.3%
Employer Compensation Expense Program	7	7	0.0%	7	0.0%	8	14.3%	9	12.5%	10	11.1%
Pari-Mutuel Taxes	12	12	0.0%	15	25.0%	18	20.0%	18	0.0%	15	-16.7%
All Other Taxes	1	2	100.0%	1	-50.0%	1	0.0%	1	0.0%	1	0.0%

<sup>1</sup>Excludes Transfers.

FY 2025 other tax receipts are projected to decrease from FY 2024, primarily due to an expected return to a more typical amount of super-large payments and collections from the estate tax. This is partially offset by a projected increase in real estate transfer tax receipts, reflecting projected growth for housing starts, the average housing price and bonuses, as well as a projected decline in mortgage rates.

Other tax receipts in FY 2026 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 and bonuses, as well as projected annual declines in mortgage rates.



Miscellaneous Receipts

MISCELLANEOUS RECEIPTS (millions of dollars)											
	FY 2024 Actuals	FY 2025 Projected	Change	FY 2026 Projected	Change	FY 2027 Projected	Change	FY 2028 Projected	Change	FY 2029 Projected	Change
<b>ALL FUNDS</b>	<b>33,755</b>	<b>32,755</b>	<b>-3.0%</b>	<b>38,740</b>	<b>18.3%</b>	<b>38,742</b>	<b>0.0%</b>	<b>34,253</b>	<b>-11.6%</b>	<b>33,244</b>	<b>-2.9%</b>
General Fund	4,878	4,633	-5.0%	4,112	-11.2%	3,069	-25.4%	2,233	-27.2%	2,114	-5.3%
Special Revenue Funds	23,430	20,332	-13.2%	22,634	11.3%	21,971	-2.9%	19,635	-10.6%	19,988	1.8%
Capital Projects Funds	4,941	7,283	47.4%	11,577	59.0%	13,265	14.6%	11,932	-10.0%	10,690	-10.4%
Debt Service Funds	506	507	0.2%	417	-17.8%	437	4.8%	453	3.7%	452	-0.2%

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

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

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

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



Federal Receipts

FEDERAL RECEIPTS (millions of dollars)											
	FY 2024 Actuals	FY 2025 Projected	Change	FY 2026 Projected	Change	FY 2027 Projected	Change	FY 2028 Projected	Change	FY 2029 Projected	Change
<b>ALL FUNDS</b>	<b>94,276</b>	<b>98,502</b>	<b>4.5%</b>	<b>93,091</b>	<b>-5.5%</b>	<b>93,259</b>	<b>0.2%</b>	<b>92,077</b>	<b>-1.3%</b>	<b>93,788</b>	<b>1.9%</b>
General Fund	2,250	3,645	62.0%	0	-100.0%	0	0.0%	0	0.0%	0	0.0%
Special Revenue Funds	89,222	91,574	2.6%	89,335	-2.4%	89,678	0.4%	88,477	-1.3%	90,161	1.9%
Capital Projects Funds	2,744	3,221	17.4%	3,698	14.8%	3,528	-4.6%	3,555	0.8%	3,590	1.0%
Debt Service Funds	60	62	3.3%	58	-6.5%	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 declines in Federal pandemic assistance such as the expiration of COVID-19 eFMAP and ERAP, and the wind-down of other various pandemic assistance including child care, housing, infrastructure, and other purposes. In addition, Federal receipts reflect an increase in the final use of Federal American Rescue Plan (ARP) funds, including Elementary and Secondary School Emergency Relief funds, in FY 2025 consistent with Federal treasury rules.

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



### **Disbursements**

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





### Assistance and Grants

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

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

FORECAST FOR SELECTED PROGRAM MEASURES AFFECTING OPERATING ACTIVITIES					
(millions of dollars)					
	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
	Projected	Projected	Projected	Projected	Projected
<b>HEALTH CARE</b>					
Medicaid - Individuals Covered	7,013,685	7,043,533	7,076,070	7,091,527	7,098,834
Essential Plan - Individuals Covered	1,457,388	1,502,625	1,508,313	1,532,672	1,553,550
Child Health Plus - Individuals Covered	589,012	600,792	612,807	626,063	637,563
State Takeover of County/NYC Costs <sup>1</sup>	\$7,400	\$8,258	\$9,026	\$9,712	\$10,911
CY 2005 Local Medicaid Cap	\$5,386	\$6,062	\$6,647	\$7,151	\$8,168
FY 2013 Local Takeover Costs	\$2,014	\$2,196	\$2,379	\$2,561	\$2,743
<b>EDUCATION</b>					
School Aid (School Year-Basis Funding)	\$35,671	\$37,365	\$38,425	\$39,510	\$40,632
<b>HIGHER EDUCATION</b>					
Public Higher Education Enrollment (FTEs)	478,308	TBD	TBD	TBD	TBD
Tuition Assistance Program (FTEs)	245,000	TBD	TBD	TBD	TBD
<b>PUBLIC ASSISTANCE</b>					
Family Assistance Program (Families)	202,592	205,120	204,330	203,804	203,266
Safety Net Program (Families)	141,181	142,791	142,471	142,366	142,247
Safety Net Program (Singles)	319,688	340,242	349,947	360,185	370,693
<b>MENTAL HYGIENE</b>					
OMH Community Beds	50,941	52,145	54,366	55,586	57,011
OPWDD Community Beds <sup>2</sup>	44,375	44,816	45,332	45,932	46,623
OASAS Community Beds	13,841	14,022	14,202	14,252	14,277
<b>Total</b>	<b>109,157</b>	<b>110,983</b>	<b>113,900</b>	<b>115,770</b>	<b>117,911</b>
<sup>1</sup> Reflects the total State cost of taking over the local share of Medicaid growth, which was initially capped at approximately 3 percent annually, then fully transferred to the State as of calendar year 2015. A portion of the State takeover costs are funded from Master Settlement Agreement resources.					
<sup>2</sup> OPWDD Community Beds actuals and estimates include self-directed rental subsidies (SDRS).					



## Education

### School Aid

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

### School Year (July 1 – June 30)

The Executive Budget provides \$37.4 billion in total School Aid for SY 2026, representing an annual increase of \$1.7 billion (4.7 percent). This includes a \$1.5 billion (5.9 percent) increase in Foundation Aid. The Budget begins the process of reforming the Foundation Aid formula by updating the formula's two measures of the percentage of low-income students in a school district, consistent with the recommendations of the Rockefeller Institute of Government and the Board of Regents. The Executive Budget also modifies the formula to provide additional aid to low-wealth school districts and to ensure that each district receives at least a 2 percent annual increase in aid. The SY 2026 School Aid increase also includes the full funding of the projected \$230 million (2.2 percent) increase for expense-based reimbursement programs such as Transportation Aid and BOCES Aid.

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

SCHOOL AID - SCHOOL YEAR BASIS (JULY 1 - JUNE 30)									
(millions of dollars)									
	SY 2025	SY 2026	Change	SY 2027	Change	SY 2028	Change	SY 2029	Change
Total	35,671	37,365	1,694	38,425	1,060	39,510	1,085	40,632	1,122
			4.7%		2.8%		2.8%		2.8%



**State Fiscal Year School Aid**

The State finances School Aid from the General Fund, commercial gaming receipts, cannabis sales, mobile sports wagering receipts, and lottery 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.

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 <sup>1</sup>									
(millions of dollars)									
	FY 2025 Projected	FY 2026 Projected	Change	FY 2027 Projected	Change	FY 2028 Projected	Change	FY 2029 Projected	Change
<b>TOTAL STATE OPERATING FUNDS</b>	<b>35,292</b>	<b>36,760</b>	<b>4.2%</b>	<b>38,030</b>	<b>3.5%</b>	<b>39,089</b>	<b>2.8%</b>	<b>40,204</b>	<b>2.9%</b>
General Fund Assistance and Grants	30,087	31,343	4.2%	32,950	5.1%	33,970	3.1%	35,017	3.1%
Medicaid	140	140	0.0%	140	0.0%	140	0.0%	140	0.0%
Lottery Aid <sup>2</sup>	2,807	2,591	-7.7%	2,488	-4.0%	2,488	0.0%	2,488	0.0%
VLT Lottery Aid	1,096	1,135	3.6%	1,097	-3.3%	1,099	0.2%	1,099	0.0%
Commercial Gaming	122	133	9.0%	131	-1.5%	131	0.0%	161	22.9%
Mobile Sports Wagering	1,040	1,418	36.3%	1,224	-13.7%	1,261	3.0%	1,299	3.0%

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

<sup>2</sup> 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 Projected	FY 2026 Projected	Change	FY 2027 Projected	Change	FY 2028 Projected	Change	FY 2029 Projected	Change
<b>TOTAL STATE OPERATING FUNDS</b>	<b>2,782</b>	<b>2,976</b>	<b>7.0%</b>	<b>3,168</b>	<b>6.5%</b>	<b>3,338</b>	<b>5.4%</b>	<b>3,491</b>	<b>4.6%</b>
Special Education	1,507	1,599	6.1%	1,696	6.1%	1,796	5.9%	1,898	5.7%
All Other Education	1,275	1,377	8.0%	1,472	6.9%	1,542	4.8%	1,593	3.3%

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

Special Education costs are expected to increase from FY 2025 levels due to the continuing impact of a 4.3 percent increase to provider tuition and service rates approved in SY 2024, prior year increases of 11 percent and 6.25 percent in SY 2023 and SY 2024, respectively, and the return of enrollment to pre-COVID-19 pandemic levels. These increased 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 8 percent. This increase is driven largely by 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 breakfast and lunch 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 STEM 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.



### School Tax Relief Program

The STAR program provides school tax relief to taxpayers by exempting the first \$30,000 of every eligible homeowner’s property value from the local school tax levy. Senior citizens with incomes below \$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 Projected	FY 2026 Projected	Change	FY 2027 Projected	Change	FY 2028 Projected	Change	FY 2029 Projected	Change
<b>TOTAL STAR PROGRAM</b>	<b>1,453</b>	<b>1,397</b>	<b>-3.9%</b>	<b>1,320</b>	<b>-5.5%</b>	<b>1,247</b>	<b>-5.5%</b>	<b>1,180</b>	<b>-5.4%</b>
Gross Program Costs	3,002	3,049	1.6%	3,096	1.5%	3,160	2.1%	3,252	2.9%
Personal Income Tax Credit	(1,549)	(1,652)	-6.6%	(1,776)	-7.5%	(1,913)	-7.7%	(2,072)	-8.3%
Basic Exemption	657	604	-8.1%	533	-11.8%	464	-12.9%	401	-13.6%
Gross Program Costs	1,287	1,296	0.7%	1,314	1.4%	1,335	1.6%	1,391	4.2%
Personal Income Tax Credit	(630)	(692)	-9.8%	(781)	-12.9%	(871)	-11.5%	(990)	-13.7%
Enhanced (Senior) Exemption	796	793	-0.4%	787	-0.8%	783	-0.5%	779	-0.5%
Gross Program Costs	981	1,005	2.4%	1,022	1.7%	1,042	2.0%	1,058	1.5%
Personal Income Tax Credit	(185)	(212)	-14.6%	(235)	-10.8%	(259)	-10.2%	(279)	-7.7%
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%

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.



## 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	FY 2026		FY 2027		FY 2028		FY 2029	
	Projected	Projected	Change	Projected	Change	Projected	Change	Projected	Change
<b>TOTAL STATE OPERATING FUNDS</b>	<b>3,383</b>	<b>3,574</b>	<b>5.6%</b>	<b>3,558</b>	<b>-0.4%</b>	<b>3,573</b>	<b>0.4%</b>	<b>3,593</b>	<b>0.6%</b>
<b>City University</b>	<b>2,124</b>	<b>2,257</b>	<b>6.3%</b>	<b>2,221</b>	<b>-1.6%</b>	<b>2,219</b>	<b>-0.1%</b>	<b>2,243</b>	<b>1.1%</b>
Senior Colleges	1,879	1,997	6.3%	1,956	-2.1%	1,954	-0.1%	1,978	1.2%
Community College	245	260	6.1%	265	1.9%	265	0.0%	265	0.0%
<b>Higher Education Services</b>	<b>666</b>	<b>718</b>	<b>7.8%</b>	<b>735</b>	<b>2.4%</b>	<b>752</b>	<b>2.3%</b>	<b>763</b>	<b>1.5%</b>
Tuition Assistance Program	581	629	8.3%	642	2.1%	659	2.6%	677	2.7%
Scholarships/Awards	81	88	8.6%	93	5.7%	93	0.0%	86	-7.5%
Aid for Part-Time Study	4	1	-75.0%	0	-100.0%	0	0.0%	0	0.0%
<b>State University</b>	<b>593</b>	<b>599</b>	<b>1.0%</b>	<b>602</b>	<b>0.5%</b>	<b>602</b>	<b>0.0%</b>	<b>587</b>	<b>-2.5%</b>
Community College	481	474	-1.5%	481	1.5%	481	0.0%	481	0.0%
Other/Cornell	112	125	11.6%	121	-3.2%	121	0.0%	106	-12.4%

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, approximately \$1.5 billion for SUNY campus operations via an annual General Fund transfer, and an estimated \$1.0 billion 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

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Higher education assistance and grants spending is projected to increase by \$191 million, or 5.6 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 student financial aid spending is driven by the Executive proposal to provide for the remaining cost of tuition, fees, books, and supplies for students aged 25 to 55 who enter high-demand fields at SUNY and CUNY community colleges, as well as the expansion of VTA 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 approximately 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 24 percent more in gross expenditures and covers more than 13 million people. Medicaid services include inpatient hospital care, outpatient hospital services, clinics, nursing homes, managed care, prescription drugs, home care, and services provided in a variety of community-based settings (including personal care, mental health, substance abuse treatment, developmental disabilities services, school-based services, and foster care services). The Medicaid program is financed by the Federal government, the State, and counties, including the City of New York. DOB estimates that spending from all sources, including spending by local governments that is not part of the State's All Funds activity, will total nearly \$124 billion in FY 2026. The following table shows the estimated disbursements by level of government.

MEDICAID SPENDING (millions of dollars)					
	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected
Federal	69,239 59.9%	70,852 57.2%	72,368 56.3%	71,418 55.3%	73,092 54.7%
State (DOH)	31,406 27.2%	35,724 28.9%	38,350 29.8%	39,533 30.6%	42,054 31.4%
State (Other Agencies)	6,271 5.4%	8,379 6.8%	8,951 7.0%	9,384 7.3%	9,728 7.3%
Local	8,638 7.5%	8,838 7.1%	8,838 6.9%	8,838 6.8%	8,838 6.6%
<b>Total</b>	<b>115,554</b>	<b>123,793</b>	<b>128,507</b>	<b>129,173</b>	<b>133,712</b>





## STATE FINANCIAL PLAN MULTI-YEAR PROJECTIONS

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

STATE-SHARE MEDICAID FINANCING SOURCES (millions of dollars)					
	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected
<b>General Fund</b>	<b>24,492</b> 78.0%	<b>26,390</b> 73.9%	<b>29,389</b> 76.7%	<b>32,128</b> 81.2%	<b>35,602</b> 84.7%
<b>HCRA</b>	<b>5,515</b> 17.7%	<b>5,622</b> 15.7%	<b>5,493</b> 14.3%	<b>5,442</b> 13.8%	<b>5,373</b> 12.8%
<b>All Other</b>	<b>1,399</b> 4.3%	<b>3,712</b> 10.4%	<b>3,468</b> 9.0%	<b>1,963</b> 5.0%	<b>1,079</b> 2.5%
<b>Total</b>	<b>31,406</b>	<b>35,724</b>	<b>38,350</b>	<b>39,533</b>	<b>42,054</b>



**Enrollment**

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

The State conducted eligibility redeterminations for approximately 9 million public health insurance enrollees. Through December 2024, disenrollment remains low, and the State continues to retain a greater proportion of COVID-19 era enrollees driving higher Medicaid costs over the multi-year Financial Plan relative to pre-pandemic levels of enrollment.

Accordingly, total Medicaid costs are expected to grow annually, due in large part to an increase in high utilization and aging populations, a recent expansion of benefits, and increases to reimbursement rates. Other factors that continue to place upward pressure on State-share Medicaid costs include but are not limited to: provider reimbursements to cover minimum wage increases; the phase-out of enhanced Federal funding; increased costs and enrollment growth in 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 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected
<b>Department of Health Medicaid</b>	<b>31,406</b>	<b>35,724</b>	<b>38,350</b>	<b>39,533</b>	<b>42,054</b>
Assistance and Grants	31,044	35,369	37,993	39,164	41,702
State Operations	385	355	357	369	352
eFMAP <sup>1</sup>	(23)	0	0	0	0
<b>Other State Agency Medicaid Spending</b>	<b>6,271</b>	<b>8,379</b>	<b>8,951</b>	<b>9,384</b>	<b>9,728</b>
Mental Hygiene <sup>2</sup>	6,482	9,374	9,745	9,967	10,285
MHSF/LSA	(427)	(1,258)	(1,059)	(849)	(825)
Foster Care	71	118	120	121	123
Education	140	140	140	140	140
Corrections	5	5	5	5	5
<b>Total State-Share Medicaid (All Agencies)</b>	<b>37,677</b>	<b>44,103</b>	<b>47,301</b>	<b>48,917</b>	<b>51,782</b>
Annual \$ Change	1,817	6,426	3,198	1,616	2,865
Annual % Change	5.1%	17.1%	7.3%	3.4%	5.9%

<sup>1</sup> Includes a portion of the benefit of enhanced Federal share (eFMAP).

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



## Factors Affecting Medicaid Funding

### Global Cap

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

The FY 2026 Executive Budget further revises costs reported under the Medicaid Global Cap to exclude OSA local Medicaid expenses. Beginning in FY 2026, these costs that were previously reported in the DOH budget will now be reported in the respective agencies. As county contributions have been capped since 2015, the State is projected 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 is cost neutral and more appropriately aligns program activities and costs to agencies responsible for managing such spending.

MEDICAID GLOBAL CAP INDEX (millions of dollars)						
	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	Five-Year Total
<b>Prior CPI Index (May 2022)</b>	<b>22,333</b>	<b>22,957</b>	<b>23,612</b>	<b>24,226</b>	<b>24,559</b>	<b>117,687</b>
Annual \$ Change	584	624	655	614	333	2,810
Annual % Change	2.7%	2.8%	2.9%	2.6%	1.4%	
<b>Increased Spending Under the New Cap<sup>1</sup></b>	<b>2,597</b>	<b>3,502</b>	<b>4,249</b>	<b>4,952</b>	<b>5,881</b>	<b>21,181</b>
<b>New CMS Index</b>	<b>24,930</b>	<b>26,459</b>	<b>27,861</b>	<b>29,178</b>	<b>30,440</b>	<b>138,868</b>
FY 2026 Executive Budget	24,930	26,459	28,765	30,834	33,599	144,587
<b>Executive Budget Over/(Under) Index<sup>2</sup></b>	<b>0</b>	<b>0</b>	<b>904</b>	<b>1,656</b>	<b>3,159</b>	<b>5,719</b>

<sup>1</sup> 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).

<sup>2</sup> 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 indexed rate.



## STATE FINANCIAL PLAN MULTI-YEAR PROJECTIONS

The Global Cap applies to nearly 80 percent of State-share DOH Medicaid spending. Medicaid spending not subject to the Global Cap includes certain Medicaid spending in other agencies, administrative costs, such as the takeover of local administrative responsibilities, costs related to a portion of the takeover of local government expenses, healthcare 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 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected
<b>Medicaid Global Cap<sup>1</sup></b>	<b>24,930</b>	<b>26,459</b>	<b>27,861</b>	<b>29,179</b>	<b>30,440</b>
Annual \$ Change	1,665	1,529	1,402	1,318	1,261
Annual % Change	7.2%	6.1%	5.3%	4.7%	4.3%
<b>FY 2026 Executive Budget Forecast<sup>2</sup></b>	<b>0</b>	<b>0</b>	<b>904</b>	<b>1,656</b>	<b>3,159</b>
<b>Other Medicaid Not Subject to Global Cap</b>	<b>6,476</b>	<b>9,265</b>	<b>9,585</b>	<b>8,698</b>	<b>8,455</b>
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 <sup>3</sup>	2,014	2,196	2,379	2,561	2,743
MSA Payments (Share of Local Growth) <sup>4</sup>	(325)	(325)	(325)	(325)	(325)
All Other	527	526	527	527	529
Healthcare Stability Fund <sup>5</sup>	350	2,632	2,388	883	0
<b>Total DOH Medicaid</b>	<b>31,406</b>	<b>35,724</b>	<b>38,350</b>	<b>39,533</b>	<b>42,054</b>
Annual \$ Change	3,218	4,318	2,626	1,183	2,521
Annual % Change	11.4%	13.7%	7.4%	3.1%	6.4%
<p><sup>1</sup> Effective FY 2023, growth is indexed to the five-year rolling average of Medicaid spending projections within the National Health Expenditure Accounts produced by the Office of the Actuary in the Centers for Medicare &amp; Medicaid Services (CMS).</p> <p><sup>2</sup> 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 indexed rate.</p> <p><sup>3</sup> Reflects a portion of the State's costs related to paying the full share of Medicaid program growth on behalf of local governments that is outside of the Global Cap.</p> <p><sup>4</sup> MSA payments are deposited directly to a Medicaid Escrow Fund to cover a portion of the State's share of local Medicaid growth.</p> <p><sup>5</sup> Effective January 1, 2025, the MCO tax was granted approval by CMS for a Per Member Per Month (PMPM) tax on Medicaid and non-Medicaid insurers based on the number of member months the plan carries. Spending reflects the State share and funding resources generated.</p>					



### Temporary eFMAP

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

### Minimum Wage and Home Care Wages

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

The State costs of minimum wage increases in the health care sector are projected to be over \$2.4 billion in FY 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 are partially funded by HCBS eFMAP in FY 2025 but revert to nearly all General Fund support beginning in FY 2026.

The State also automatically increased the State's minimum wage to keep pace with inflation going forward. After reaching \$15 per hour, each region's minimum wage will increase consistent with the year-over-year CPI for Urban Wage Earners and Clerical Workers (CPI-W) for the Northeast Region. The State cost is \$268 million in FY 2025 and is projected to grow to over \$1.5 billion in FY 2029.



Local Medicaid Cap

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

The State takeover, which capped local districts' Medicaid costs at calendar year 2015 levels, is projected to save local districts a total of \$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.

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	3,681,743	3,968,519	4,224,955	4,672,765
City of New York	4,038,984	4,576,695	5,057,508	5,487,451	6,238,255
<b>Statewide</b>	<b>7,400,015</b>	<b>8,258,438</b>	<b>9,026,027</b>	<b>9,712,406</b>	<b>10,911,020</b>

Master Settlement Agreement (MSA)

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



**Healthcare Stability Fund (HSF)**

Health care costs in New York rose sharply in the aftermath of the COVID-19 pandemic and continue to increase at unsustainable rates, creating pressure on the government funded Medicaid program and safety-net providers. In an effort to expand resources to fund these growing costs, the State pursued Federal approval of a MCO tax similar to those imposed by many other states including New Jersey, Louisiana, Michigan, Illinois, and California. On December 20, 2024, the State received approval for the tax from CMS, effective January 1, 2025. CMS granted approval for a California-style Per Member Per Month (PMPM) tax on Medicaid and Non-Medicaid insurers based on the number of member months the plan carries. The MCO tax includes a differential tax for the EP’s 1.5 million enrollees, contributing to increased cost on the Federal fund.

Pursuant to the FY 2025 Enacted Budget, the HSF will receive and distribute the new MCO tax resources, estimated to total \$3.7 billion over two years. The FY 2026 Executive Budget proposes to use 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 successful execution of the MCO tax transaction, which is subject to continued Federal support. Absent assurance of continued Federal approval to continue the MCO tax, the Financial Plan does not include any funding for these investment in the later years.

HEALTHCARE STABILITY FUND					
(millions of dollars)					
	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
	Projected	Projected	Projected	Projected	Projected
<b>Opening Balance</b>	0	0	646	883	0
<b>Receipts</b>	350	3,278	2,625	0	0
Managed Care Tax	0	3,278	2,625	0	0
General Fund Transfer	350	0	0	0	0
<b>Disbursements</b>	350	2,632	2,388	883	0
Global Cap Deficit Offset	0	500	500	0	0
Hospitals	200	305	305	305	0
Nursing Homes	150	200	200	200	0
Physician Fee Schedule	0	50	50	50	0
Quality Pools	0	50	50	50	0
Clinics	0	10	10	10	0
Safety Net Transformation	0	300	300	268	0
State Share Tax Offsets	0	1,217	973	0	0
<b>Closing Balance</b>	0	646	883	0	0



### Health Care Transformation Fund (HCTF)

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

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

The Financial Plan maintains the remaining \$750 million of the dedicated \$1 billion to support multi-year investments in home care delivery and sustainability efforts through wage increases.

HEALTH CARE TRANSFORMATION FUND (millions of dollars)					
	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected
<b>Opening Balance</b>	375	250	125	0	0
<b>Receipts</b>	125	125	125	0	0
General Fund Transfer	125	125	125	0	0
<b>Planned Uses</b>	250	250	250	0	0
Home Care Wages	250	250	250	0	0
<b>Closing Balance</b>	250	125	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 Projected	FY 2026 Projected	Change	FY 2027 Projected	Change	FY 2028 Projected	Change	FY 2029 Projected	Change
<b>TOTAL STATE OPERATING FUNDS</b>	<b>2,917</b>	<b>2,779</b>	<b>-4.7%</b>	<b>2,747</b>	<b>-1.2%</b>	<b>2,782</b>	<b>1.3%</b>	<b>2,835</b>	<b>1.9%</b>
<b>Public Health</b>	<b>2,714</b>	<b>2,547</b>	<b>-6.2%</b>	<b>2,554</b>	<b>0.3%</b>	<b>2,578</b>	<b>0.9%</b>	<b>2,625</b>	<b>1.8%</b>
Child Health Plus	1,465	1,312	-10.4%	1,356	3.4%	1,401	3.3%	1,447	3.3%
General Public Health Work	193	196	1.6%	196	0.0%	196	0.0%	196	0.0%
EPIC	59	63	6.8%	63	0.0%	63	0.0%	63	0.0%
<u>Early Intervention</u>	<u>81</u>	<u>75</u>	<u>-7.4%</u>	<u>71</u>	<u>-5.3%</u>	<u>71</u>	<u>0.0%</u>	<u>71</u>	<u>0.0%</u>
Unadjusted	178	172	-3.4%	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 Initiatives<sup>1</sup></u>	<u>24</u>	<u>97</u>	<u>304.2%</u>	<u>94</u>	<u>-3.1%</u>	<u>94</u>	<u>0.0%</u>	<u>94</u>	<u>0.0%</u>
General Fund Assistance and Grants	6	76	1166.7%	76	0.0%	76	0.0%	76	0.0%
HCRA Program	18	21	16.7%	18	-14.3%	18	0.0%	18	0.0%
HCRA Program	364	274	-24.7%	295	7.7%	276	-6.4%	276	0.0%
Nourish NY	50	55	10.0%	50	-9.1%	50	0.0%	50	0.0%
All Other	478	475	-0.6%	429	-9.7%	427	-0.5%	428	0.2%
<b>Aging</b>	<b>203</b>	<b>232</b>	<b>14.3%</b>	<b>193</b>	<b>-16.8%</b>	<b>204</b>	<b>5.7%</b>	<b>210</b>	<b>2.9%</b>

<sup>1</sup> 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

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Public Health spending is projected to decrease by 6.2 percent in FY 2026 and grow by less than 2 percent annually over the remaining years of the Financial Plan period. This reduction in FY 2026 reflects slightly lower projected spending on the CHP undocumented program. The overall decrease is partially offset by increased spending on reproductive health and abortion access, and expanding the services covered by the EI program.

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

The Financial Plan maintains support for SOFA to address locally identified capacity needs including, retention of the elderly in their communities; support for family and friends in their caregiving roles; establishment of quality reporting and accreditation for assisted living residences; and implementation of quality improvement initiatives in nursing homes to promote transparency.



# STATE FINANCIAL PLAN MULTI-YEAR PROJECTIONS

## HCRA Financial Plan

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

HCRA FINANCIAL PLAN (millions of dollars)									
	FY 2025 Projected	FY 2026 Projected	Change	FY 2027 Projected	Change	FY 2028 Projected	Change	FY 2029 Projected	Change
<b>OPENING BALANCE</b>	<b>55</b>	<b>0</b>		<b>0</b>		<b>0</b>		<b>0</b>	
<b>TOTAL RECEIPTS</b>	<b>7,575</b>	<b>7,516</b>	<b>-0.8%</b>	<b>7,449</b>	<b>-0.9%</b>	<b>7,428</b>	<b>-0.3%</b>	<b>7,410</b>	<b>-0.2%</b>
Surcharges	5,080	5,050	-0.6%	5,057	0.1%	5,057	0.0%	5,072	0.3%
Covered Lives Assessment	1,150	1,150	0.0%	1,150	0.0%	1,150	0.0%	1,150	0.0%
Cigarette Tax Revenue	558	526	-5.7%	496	-5.7%	468	-5.6%	442	-5.6%
Hospital Assessments	554	557	0.5%	512	-8.1%	519	1.4%	512	-1.3%
Excise Tax on Vapor Products	21	21	0.0%	21	0.0%	21	0.0%	21	0.0%
NYC Cigarette Tax Transfer	13	13	0.0%	13	0.0%	13	0.0%	13	0.0%
EPIC Receipts/ICR Audit Fees/Interest	49	49	0.0%	50	2.0%	50	0.0%	50	0.0%
Distressed Provider Assistance <sup>1</sup>	150	150	0.0%	150	0.0%	150	0.0%	150	0.0%
<b>TOTAL DISBURSEMENTS AND TRANSFERS</b>	<b>7,630</b>	<b>7,516</b>	<b>-1.5%</b>	<b>7,449</b>	<b>-0.9%</b>	<b>7,428</b>	<b>-0.3%</b>	<b>7,410</b>	<b>-0.2%</b>
<u>Medicaid Assistance Account</u>	<u>4,884</u>	<u>4,991</u>	<u>2.2%</u>	<u>4,862</u>	<u>-2.6%</u>	<u>4,811</u>	<u>-1.0%</u>	<u>4,742</u>	<u>-1.4%</u>
Medicaid Costs	4,559	4,666	2.3%	4,537	-2.8%	4,486	-1.1%	4,417	-1.5%
Distressed Provider Assistance <sup>1</sup>	150	150	0.0%	150	0.0%	150	0.0%	150	0.0%
Workforce Recruitment & Retention	175	175	0.0%	175	0.0%	175	0.0%	175	0.0%
Hospital Indigent Care	631	631	0.0%	631	0.0%	631	0.0%	631	0.0%
HCRA Program Account	401	314	-21.7%	332	5.7%	312	-6.0%	312	0.0%
Child Health Plus	1,482	1,337	-9.8%	1,381	3.3%	1,430	3.5%	1,478	3.4%
Elderly Pharmaceutical Insurance Coverage	71	74	4.2%	74	0.0%	74	0.0%	74	0.0%
Qualified Health Plan Administration	36	32	-11.1%	31	-3.1%	32	3.2%	33	3.1%
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	25	41	64.0%	47	14.6%	47	0.0%	49	4.3%
<b>ANNUAL OPERATING SURPLUS/(DEFICIT)</b>	<b>(55)</b>	<b>0</b>		<b>0</b>		<b>0</b>		<b>0</b>	
<b>CLOSING BALANCE</b>	<b>0</b>	<b>0</b>		<b>0</b>		<b>0</b>		<b>0</b>	

<sup>1</sup> 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

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

HCRA spending over the same plan period reflects over \$4.8 billion in continued support for Medicaid spending, including the \$150 million set aside for distressed providers and approximately \$1.4 billion for the CHP program. Estimated growth in CHP spending reflects growth in enrollment, utilization, and reimbursements rates.

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.



# STATE FINANCIAL PLAN MULTI-YEAR PROJECTIONS

## Mental Hygiene

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

MENTAL HYGIENE (millions of dollars)									
	FY 2025	FY 2026		FY 2027		FY 2028		FY 2029	
	Projected	Projected	Change	Projected	Change	Projected	Change	Projected	Change
<b>TOTAL STATE OPERATING FUNDS</b>	<b>5,542</b>	<b>7,748</b>	<b>39.8%</b>	<b>8,543</b>	<b>10.3%</b>	<b>9,035</b>	<b>5.8%</b>	<b>9,531</b>	<b>5.5%</b>
<b>People with Developmental Disabilities</b>	<b>3,209</b>	<b>5,578</b>	<b>73.8%</b>	<b>5,859</b>	<b>5.0%</b>	<b>6,134</b>	<b>4.7%</b>	<b>6,410</b>	<b>4.5%</b>
Residential Services	1,614	1,701	5.4%	1,792	5.3%	1,885	5.2%	1,983	5.2%
Day Programs	813	856	5.3%	902	5.4%	949	5.2%	997	5.1%
Clinic	20	21	5.0%	22	4.8%	23	4.5%	24	4.3%
DOH Medicaid Reclassification to Mental Hygiene <sup>5</sup>	0	2,173	0.0%	2,268	4.4%	2,353	3.7%	2,432	3.4%
All Other Services (Net of Offsets)	762	827	8.5%	875	5.8%	924	5.6%	974	5.4%
<b>Mental Health</b>	<b>2,196</b>	<b>2,752</b>	<b>25.3%</b>	<b>3,066</b>	<b>11.4%</b>	<b>3,056</b>	<b>-0.3%</b>	<b>3,228</b>	<b>5.6%</b>
Adult Local Services	1,724	2,054	19.1%	2,341	14.0%	2,326	-0.6%	2,482	6.7%
Children Local Services	431	512	18.8%	582	13.7%	582	0.0%	594	2.1%
MLR/BHET Reinvestment <sup>1</sup>	41	48	17.1%	0	-100.0%	0	0.0%	0	0.0%
DOH Medicaid Reclassification to Mental Hygiene <sup>5</sup>	0	138	0.0%	143	3.6%	148	3.5%	152	2.7%
<b>Addiction Services and Supports</b>	<b>563</b>	<b>675</b>	<b>19.9%</b>	<b>676</b>	<b>0.1%</b>	<b>693</b>	<b>2.5%</b>	<b>717</b>	<b>3.5%</b>
Residential	130	144	10.8%	158	9.7%	165	4.4%	174	5.5%
Other Treatment	230	260	13.0%	292	12.3%	303	3.8%	319	5.3%
Prevention	61	68	11.5%	74	8.8%	79	6.8%	82	3.8%
Recovery	51	56	9.8%	61	8.9%	64	4.9%	68	6.3%
Opioid Settlement Fund <sup>2</sup>	75	78	4.0%	53	-32.1%	48	-9.4%	38	-20.8%
Opioid Stewardship Fund <sup>3</sup>	12	34	183.3%	38	11.8%	34	-10.5%	36	5.9%
MLR/BHET Reinvestment <sup>1</sup>	4	35	775.0%	0	-100.0%	0	0.0%	0	0.0%
<b>Justice Center</b>	<b>1</b>	<b>1</b>	<b>0.0%</b>	<b>1</b>	<b>0.0%</b>	<b>1</b>	<b>0.0%</b>	<b>1</b>	<b>0.0%</b>
<b>Total DOH Medicaid Global Cap Adjustments<sup>4</sup></b>	<b>(427)</b>	<b>(1,258)</b>	<b>-194.6%</b>	<b>(1,059)</b>	<b>15.8%</b>	<b>(849)</b>	<b>19.8%</b>	<b>(825)</b>	<b>2.8%</b>
OPWDD Local Share	650	0	-100.0%	0	0.0%	0	0.0%	0	0.0%
OPWDD Mental Hygiene Stabilization Fund	(126)	(1,258)	-898.4%	(1,059)	15.8%	(849)	19.8%	(825)	2.8%
OPWDD Offset for Hospital Recoupment	(951)	0	100.0%	0	0.0%	0	0.0%	0	0.0%
<b>DOH Medicaid Reclassification to Mental Hygiene<sup>5</sup></b>	<b>0</b>	<b>(2,311)</b>	<b>0.0%</b>	<b>(2,411)</b>	<b>0.0%</b>	<b>(2,501)</b>	<b>0.0%</b>	<b>(2,584)</b>	<b>0.0%</b>
<b>TOTAL MENTAL HYGIENE SPENDING</b>	<b>5,969</b>	<b>6,695</b>	<b>12.2%</b>	<b>7,191</b>	<b>7.4%</b>	<b>7,383</b>	<b>2.7%</b>	<b>7,772</b>	<b>5.3%</b>

<sup>1</sup> 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.

<sup>2</sup> 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.

<sup>3</sup> 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.

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

<sup>5</sup> Beginning in FY 2026, the Medicaid Global Cap has been revised to exclude other state agency (OSA) local Medicaid expenses. These costs, previously reported in the DOH budget, will now be reported in the respective agencies. The reclassification of this spending is 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 to be included to support OMH community services and the transition of individuals from inpatient to community settings. Additional investments 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. Other additional funding for OMH services includes the creation of new Intensive and Sustained Engagement Teams (INSET) and Hospital-Based Peer Bridger services, expanding the teen Mental Health First Aid (tMHFA) program, and expanding maternal behavioral health services.

Increased funding for OASAS programs will support 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 over \$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 addiction services programs.

The Financial Plan also continues funding to increase the minimum wage index with inflation; establish and operate 3,500 new residential units for New Yorkers with mental illness; significantly expand outpatient mental health services; enhance mental health services in schools; and increase funding for Safe Options Support (SOS) teams and specialized programs for children. The FY 2026 Executive Budget also supports a 2.1 percent targeted inflationary increase for eligible programs run by voluntary operated providers.

Beginning in FY 2026, costs reported under the DOH Medicaid budget excludes OSA local Medicaid expenses which have previously been included under the Global Cap. These costs, previously reported in the DOH budget, will now be 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 spending. The level of Mental Hygiene spending reported under the DOH Medicaid Global Cap and/or the OPWDD related local share expenses funded with additional financial plan resources have no impact on mental hygiene service delivery or operations and may fluctuate depending on the availability of resources and other cost pressures within the Medicaid program.



Social Services

OTDA

OTDA assistance and grants programs provide cash benefits and supportive services to low-income families. The State’s three main programs are Family Assistance, Safety Net Assistance, and Supplemental Security Income (SSI). The Family Assistance program, financed by the Federal government, provides time-limited cash assistance to eligible families. The Safety Net Assistance program, financed by the State and local districts, provides cash assistance 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 Projected	FY 2026 Projected	Change	FY 2027 Projected	Change	FY 2028 Projected	Change	FY 2029 Projected	Change
<b>TOTAL STATE OPERATING FUNDS</b>	<b>3,651</b>	<b>2,709</b>	<b>-25.8%</b>	<b>1,984</b>	<b>-26.8%</b>	<b>2,080</b>	<b>4.8%</b>	<b>2,177</b>	<b>4.7%</b>
SSI	535	550	2.8%	550	0.0%	550	0.0%	550	0.0%
Public Assistance Benefits	774	795	2.7%	813	2.3%	830	2.1%	849	2.3%
Public Assistance Initiatives	15	54	260.0%	13	-75.9%	13	0.0%	13	0.0%
Homeless Housing and Services	272	351	29.0%	472	34.5%	551	16.7%	629	14.2%
Rental Assistance	226	152	-32.7%	125	-17.8%	125	0.0%	125	0.0%
Asylum Seeker Assistance	1,809	796	-56.0%	0	-100.0%	0	0.0%	0	0.0%
All Other	20	11	-45.0%	11	0.0%	11	0.0%	11	0.0%

DOB’s caseload models project a total of 688,153 public assistance recipients in FY 2026. Approximately 205,120 families are expected to receive benefits through the Family Assistance program and 142,791 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 340,242 in FY 2026, an increase of 6.4 percent from FY 2025.

OTDA spending in FY 2026 reflects decreased projections for Rental Assistance as the pandemic-related Emergency Rental Assistance and Landlord Assistance programs wind down, partially offset by increases for Homeless Housing and Services that reflect the continued transition from State settlement funds to the General Fund for ESSHI, which funds supportive housing constructed for vulnerable homeless populations under the Governor’s Affordable Housing and Homelessness Plan. This reflects the full estimated costs for ESSHI that are shared by multiple agencies.

Growth in public assistance initiatives is attributed to expanding Welcome Centers in the City of New York to combat homelessness and the implementation of the Birth Allowance for Beginning Year (BABY) program which will provide an enhanced allowance for eligible families from pregnancy through the age of one. Safety Net Assistance spending growth is driven by an increase in the public assistance caseload, particularly in the City of New York. Asylum Seeker Assistance spending declines year-over-year consistent with the one-time funding provided to the City of New York.



# STATE FINANCIAL PLAN MULTI-YEAR PROJECTIONS

## OCFS

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

CHILDREN AND FAMILY SERVICES (millions of dollars)									
	FY 2025 Projected	FY 2026 Projected	Change	FY 2027 Projected	Change	FY 2028 Projected	Change	FY 2029 Projected	Change
<b>TOTAL STATE OPERATING FUNDS</b>	<b>2,666</b>	<b>2,979</b>	<b>11.7%</b>	<b>2,892</b>	<b>-2.9%</b>	<b>3,141</b>	<b>8.6%</b>	<b>3,183</b>	<b>1.3%</b>
Child Welfare Service	806	806	0.0%	806	0.0%	806	0.0%	806	0.0%
Foster Care Block Grant	400	408	2.0%	419	2.7%	423	1.0%	432	2.1%
Child Care	908	1,079	18.8%	975	-9.6%	1,204	23.5%	1,229	2.1%
Adoption	161	164	1.9%	168	2.4%	170	1.2%	176	3.5%
Youth Programs	106	121	14.2%	121	0.0%	121	0.0%	121	0.0%
Medicaid	71	118	66.2%	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%
All Other	160	229	43.1%	229	0.0%	242	5.7%	242	0.0%

The Financial Plan continues State support for child care subsidies for eligible families up to the 85 percent of State income threshold. 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 2.1 percent targeted inflationary increase for eligible programs. OCFS’s Medicaid budget increase reflects shifting program funding from DOH to OCFS. Lastly, the budget maintains the current financing structure for residential school placements of children with special needs.





**Transportation**

The Department of 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, including \$3.8 billion from the direct remittance of various dedicated taxes and fees to the MTA that do not flow through the State’s Financial Plan and are thus excluded from the table below. 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.

TRANSPORTATION (millions of dollars)									
	FY 2025	FY 2026		FY 2027		FY 2028		FY 2029	
	Projected	Projected	Change	Projected	Change	Projected	Change	Projected	Change
<b>STATE OPERATING FUNDS SUPPORT</b>	<b>5,144</b>	<b>5,322</b>	<b>3.5%</b>	<b>5,316</b>	<b>-0.1%</b>	<b>5,318</b>	<b>0.0%</b>	<b>5,319</b>	<b>0.0%</b>
Mass Transit Operating Aid:	3,889	4,079	4.9%	4,079	0.0%	4,079	0.0%	4,079	0.0%
Metro Mass Transit Aid	3,728	3,916	5.0%	3,916	0.0%	3,916	0.0%	3,916	0.0%
Public Transit Aid	117	119	1.7%	119	0.0%	119	0.0%	119	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%	162	0.6%
Dedicated Mass Transit	647	632	-2.3%	632	0.0%	632	0.0%	632	0.0%
AMTAP	182	192	5.5%	192	0.1%	192	0.0%	192	0.0%
Innovative Mobility	4	4	100.0%	0	-100.0%	0	0.0%	0	0.0%
All Other	22	13	-40.9%	9	-30.8%	9	0.0%	9	0.0%

Projected operating aid to the MTA and other transit systems primarily reflects the current receipts forecast. Increased spending includes an additional \$138 million to the MTA, \$37 million for non-MTA downstate transit systems, \$11 million for upstate systems, and funding for an Orange County Transit Study. Reduced operating support to the Gateway Development Commission and the Ogdensburg Bridge and Port Authority, commensurate with need, partially offset these increases.



## Agency Operations

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

Over 90 percent of the State workforce is unionized. The largest unions include 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 agency operations.

FORECAST OF SELECTED PROGRAM MEASURES AFFECTING PERSONAL SERVICE AND FRINGE BENEFITS					
	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected
State Workforce <sup>1</sup>	122,159	124,618	TBD	TBD	TBD
ERS Contribution Rate <sup>2</sup>	15.8%	16.9%	18.4%	19.9%	21.4%
PFRS Contribution Rate <sup>2</sup>	31.9%	34.5%	35.8%	37.8%	40.5%
Employee/Retiree Health Insurance Growth Rates <sup>3</sup>	9.1%	4.1%	8.0%	8.0%	8.0%

<sup>1</sup> Reflects workforce that is subject to direct Executive control.

<sup>2</sup> 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.

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



## STATE FINANCIAL PLAN MULTI-YEAR PROJECTIONS

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

STATE OPERATING FUNDS - PERSONAL SERVICE/NON-PERSONAL SERVICE COSTS					
(millions of dollars)					
	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected
<b>SUBJECT TO DIRECT EXECUTIVE CONTROL</b>	<b>12,343</b>	<b>14,004</b>	<b>14,953</b>	<b>15,406</b>	<b>14,866</b>
Corrections and Community Supervision	2,883	2,885	2,884	2,938	2,938
Office of Mental Health	1,996	2,201	2,344	2,304	2,334
Office for People with Developmental Disabilities	1,705	1,844	1,907	1,875	1,896
Department of Health	762	905	896	907	894
State Police	885	952	961	979	978
Information Technology Services	741	814	830	832	834
Transportation	363	374	385	396	407
Tax and Finance	345	355	353	353	353
Children and Family Services	306	344	357	370	370
Environmental Conservation	293	299	301	305	308
Office of Parks, Recreation and Historic Preservation	246	261	270	270	270
Department of Financial Services	218	224	224	224	224
Education	204	203	205	207	207
Office of Temporary and Disability Assistance	132	152	151	151	151
Labor	60	86	76	76	76
All Other	1,204	2,105	2,809	3,219	2,626
<b>UNIVERSITY SYSTEMS</b>	<b>7,537</b>	<b>8,072</b>	<b>8,242</b>	<b>8,548</b>	<b>8,899</b>
State University	7,537	8,072	8,242	8,548	8,899
<b>INDEPENDENT AGENCIES</b>	<b>454</b>	<b>490</b>	<b>497</b>	<b>506</b>	<b>506</b>
Law	262	284	287	292	292
Audit & Control (OSC)	192	206	210	214	214
<b>TOTAL, EXCLUDING JUDICIARY AND LEGISLATURE</b>	<b>20,334</b>	<b>22,566</b>	<b>23,692</b>	<b>24,460</b>	<b>24,271</b>
<b>Judiciary</b>	<b>2,409</b>	<b>2,644</b>	<b>2,644</b>	<b>2,644</b>	<b>2,644</b>
<b>Legislature</b>	<b>293</b>	<b>299</b>	<b>299</b>	<b>299</b>	<b>299</b>
<b>Statewide Total</b>	<b>23,036</b>	<b>25,509</b>	<b>26,635</b>	<b>27,403</b>	<b>27,214</b>
Personal Service	16,726	18,062	19,023	19,606	19,357
Non-Personal Service	6,310	7,447	7,612	7,797	7,857



## STATE FINANCIAL PLAN MULTI-YEAR PROJECTIONS

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

- **Department of Corrections and Community Supervision (DOCCS).** The FY 2026 Executive Budget reflects additional funding for enhanced security measures and the MAT program offset by one-time retroactive salary payments associated with the NYSCOPBA collective bargaining agreement in FY 2025.
- **OMH.** Funding has increased to expand various mental health programs, including enhancing Safe Options Support (SOS) teams to provide psychiatric and medical care and addiction support services to individuals experiencing street homelessness and those in temporary shelter settings; the tMHFA program for high school students; and enhanced staffing at forensic psychiatric centers to improve patient outcomes.
- **OPWDD.** Increased funding over the multi-year plan reflects the alignment of PS funding to support the Full-Time Equivalent (FTE) forecast as well as increases to expand Intensive Treatment Opportunity (ITO) capacity to develop inpatient treatment settings for individuals that require intensive behavior supports in the Finger Lakes region.
- **DOH.** Additional funding supports both staffing and contractual services requirements for programs created and strengthened by legislative bills. This includes 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.
- **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.
- **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.
- **DEC.** The FY 2026 Executive Budget includes funding for making open space accessible to all and other environmental staffing investments.



## STATE FINANCIAL PLAN MULTI-YEAR PROJECTIONS

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- **All Other Executive Agencies.** Other spending changes include increased deployment of National Guard members assigned to the Joint Task Force Empire Shield Mission, additional funding for public service announcements, and public service recruitment efforts. In addition, spending is impacted by the timing of Federal reimbursement of previously incurred State costs related to COVID-19 pandemic response and recovery expenses, including the purchase of COVID-19 test kits for schools and local governments, personal protective equipment (PPE), and durable medical equipment. The Financial Plan expects to receive \$500 million in reimbursement in FY 2025.
- **State University.** Spending growth reflects additional operating aid support at four-year campuses and for the SUNY Downstate Hospital.
- **Judiciary.** Increases from FY 2025 include funding to 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. The Judiciary's budget submission includes funding to support new judgeships; additional City of New York Family Court and Criminal Court judges/support magistrates, including non-judicial staff supporting these judges; civil legal services increases; additional funding for 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, roughly \$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 <sup>1</sup> AND PERSONAL SERVICE SPENDING BY AGENCY		
(millions of dollars)		
	Dollars	FTEs
<b>SUBJECT TO DIRECT EXECUTIVE CONTROL</b>	<b>10,203</b>	<b>101,497</b>
Corrections and Community Supervision	2,331	23,600
Office for People with Developmental Disabilities	1,579	18,730
Office of Mental Health	1,615	15,124
State Police	845	6,436
Department of Health	377	4,510
Information Technology Services	407	4,108
Tax and Finance	276	3,832
Transportation	190	2,590
Environmental Conservation	253	2,488
Children and Family Services	245	2,328
Office of Parks, Recreation and Historic Preservation	211	1,878
Education	120	1,476
Department of Financial Services	169	1,441
Office of Temporary and Disability Assistance	116	1,133
Workers' Compensation Board	96	1,112
All Other	1,373	10,711
<b>UNIVERSITY SYSTEMS</b>	<b>5,087</b>	<b>49,000</b>
State University	5,087	49,000
<b>INDEPENDENT AGENCIES</b>	<b>2,772</b>	<b>20,314</b>
Law	207	1,851
Audit & Control (OSC)	167	1,659
Judiciary	2,170	16,801
Legislature <sup>2</sup>	228	3
<b>Statewide Total</b>	<b>18,062</b>	<b>170,811</b>

<sup>1</sup> 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.

<sup>2</sup> Legislative employees who are nonannual salaried are excluded from this table.



### General State Charges

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

GSC spending over the Financial Plan period is primarily driven by the increased costs of health care services, with NYSHIP projections correlating with the growth rates in the hospital, medical and pharmaceutical industries. Pension growth in the outyears reflects projected costs associated with conservative pension fund investment returns resulting in higher employer contribution rates.

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

The estimate for Social Security reflects general salary increases pursuant to collective bargaining agreements, as well as the continued growth in the State workforce. Growth for workers' compensation, other fringe benefits and fixed costs reflect wage and property tax increases, as well as the forecasted spending trends.



## STATE FINANCIAL PLAN MULTI-YEAR PROJECTIONS

GENERAL STATE CHARGES (millions of dollars)									
	FY 2025	FY 2026		FY 2027		FY 2028		FY 2029	
	Projected	Projected	Change	Projected	Change	Projected	Change	Projected	Change
<b>TOTAL STATE OPERATING FUNDS</b>	<b>10,363</b>	<b>11,005</b>	<b>6.2%</b>	<b>12,082</b>	<b>9.8%</b>	<b>13,313</b>	<b>10.2%</b>	<b>14,330</b>	<b>7.6%</b>
<b>Fringe Benefits</b>	<b>9,885</b>	<b>10,512</b>	<b>6.3%</b>	<b>11,578</b>	<b>10.1%</b>	<b>12,800</b>	<b>10.6%</b>	<b>13,817</b>	<b>7.9%</b>
Health Insurance	5,408	5,659	4.6%	6,182	9.2%	6,832	10.5%	7,305	6.9%
Retiree Health Benefit Trust Fund	250	250	0.0%	250	0.0%	250	0.0%	250	0.0%
Pensions	2,635	2,840	7.8%	3,301	16.2%	3,789	14.8%	4,246	12.1%
Social Security	1,258	1,323	5.2%	1,364	3.1%	1,407	3.2%	1,451	3.1%
Workers' Compensation	554	627	13.2%	669	6.7%	709	6.0%	751	5.9%
Employee Benefits	103	111	7.8%	112	0.9%	114	1.8%	117	2.6%
Dental Insurance	66	68	3.0%	70	2.9%	72	2.9%	74	2.8%
Unemployment Insurance	13	13	0.0%	13	0.0%	13	0.0%	13	0.0%
All Other/Non-State Escrow	(402)	(379)	5.7%	(383)	-1.1%	(386)	-0.8%	(390)	-1.0%
<b>Fixed Costs</b>	<b>478</b>	<b>493</b>	<b>3.1%</b>	<b>504</b>	<b>2.2%</b>	<b>513</b>	<b>1.8%</b>	<b>513</b>	<b>0.0%</b>
Public Land Taxes/PILOTS	317	326	2.8%	335	2.8%	344	2.7%	344	0.0%
Litigation	161	167	3.7%	169	1.2%	169	0.0%	169	0.0%





**Transfers to Other Funds (General Fund Basis)**

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

GENERAL FUND TRANSFERS TO OTHER FUNDS (millions of dollars)					
	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected
<b>TOTAL TRANSFERS TO OTHER FUNDS</b>	<b>9,186</b>	<b>8,674</b>	<b>7,359</b>	<b>7,902</b>	<b>8,420</b>
Debt Service	277	300	328	334	568
SUNY University Operations	1,739	1,864	1,808	1,777	1,777
Capital Projects	4,922	4,439	3,354	4,135	4,377
<b>Extraordinary Monetary Settlements:</b>	<b>420</b>	<b>277</b>	<b>270</b>	<b>43</b>	<b>0</b>
Dedicated Infrastructure Investment Fund	345	215	220	41	0
Clean Water Grants	60	60	46	0	0
Mass Transit Capital	3	1	0	0	0
Healthcare	12	1	4	2	0
Dedicated Highway and Bridge Trust Fund	5	139	377	578	819
Environmental Protection Fund	118	99	98	98	98
Other DIIF	300	118	0	0	0
All Other Capital	4,079	3,806	2,609	3,416	3,460
<b>ALL OTHER TRANSFERS</b>	<b>2,248</b>	<b>2,071</b>	<b>1,869</b>	<b>1,656</b>	<b>1,698</b>
Mobility Tax Trust Account	244	244	244	244	244
State University Hospital IFR Operations Account	507	507	507	507	507
NY Central Business District Trust	156	158	159	161	162
Court Facility Income Account	132	132	132	132	132
Dedicated Mass Transportation Trust Fund	65	65	65	65	65
Health Care Transformation	125	125	125	0	0
Healthcare Stability Fund	350	0	0	0	0
All Other	669	840	637	547	588

General Fund transfers to Other Funds are projected to total \$8.7 billion in FY 2026, representing a net decrease of approximately \$512 million from FY 2025, mainly due to lower capital transfers and \$350 million in one-time General Fund resources that will be transferred to the HSF to support \$200 million in hospital investments, and \$150 million in nursing homes, assisted living programs, and hospice.



## STATE FINANCIAL PLAN MULTI-YEAR PROJECTIONS

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

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



### Debt Service

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

DEBT SERVICE SPENDING PROJECTIONS (millions of dollars)									
	FY 2025 Projected	FY 2026 Projected	Change	FY 2027 Projected	Change	FY 2028 Projected	Change	FY 2029 Projected	Change
General Fund	277	300	8.3%	328	9.3%	334	1.8%	568	70.1%
Other State Support	2,886	2,018	-30.1%	4,293	112.7%	5,264	22.6%	5,638	7.1%
<b>Total State Operating Funds</b>	<b>3,163</b>	<b>2,318</b>	<b>-26.7%</b>	<b>4,621</b>	<b>99.4%</b>	<b>5,598</b>	<b>21.1%</b>	<b>6,206</b>	<b>10.9%</b>

State Operating Funds debt service is projected to be \$2.3 billion in FY 2026, of which \$300 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 and service contract bonds, including expected service contract payments to the Gateway Development Commission (GDC) relating to the Hudson Tunnel Project. Debt service for other State-supported bonds is paid directly from other dedicated State funds, subject to appropriation, including PIT and Sales Tax Revenue bonds.

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

STATE DEBT SERVICE (millions of dollars)						
	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected
<b>Base Debt Service</b>	<b>6,358</b>	<b>6,698</b>	<b>7,681</b>	<b>8,098</b>	<b>8,706</b>	<b>8,735</b>
<b>Total Prepayment Adjustment</b>	<b>(3,195)</b>	<b>(4,380)</b>	<b>(3,060)</b>	<b>(2,500)</b>	<b>(2,500)</b>	<b>0</b>
Prior Prepayments	(3,695)	(2,380)	(2,860)	(2,000)	0	0
FY 2024 Prepayment	(1,500)	(500)	(200)	(500)	(2,000)	0
FY 2025 Prepayment	2,000	(1,500)	0	0	(500)	0
<b>Executive State Debt Service</b>	<b>3,163</b>	<b>2,318</b>	<b>4,621</b>	<b>5,598</b>	<b>6,206</b>	<b>8,735</b>



## STATE FINANCIAL PLAN MULTI-YEAR PROJECTIONS

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The FY 2026 Executive Budget authorizes 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 in the past four budgets, which includes new PAYGO spending of \$1 billion that was added in the FY 2026 Executive Budget.

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# FEDERAL AID

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

Routine Federal aid supports programs for vulnerable populations and those living at or near the poverty level. Such programs include Medicaid, TANF, Elementary and Secondary Education Act (ESEA) Title I grants, and Individuals with Disabilities Education Act (IDEA) grants. Other Federal resources are directed at infrastructure and public protection.

In response to the COVID-19 PHE, the Federal government enacted several laws between March 2020 and March 2021 to provide financial assistance to state and local governments, schools, hospitals, transit systems, businesses, families and individuals for COVID-19 pandemic response and recovery. The State also received additional Federal aid in the form of enhanced unemployment insurance funding, which is reported under Proprietary and Fiduciary Funds and is excluded from All Governmental Funds.

Federal Funds spending continues to include spending of COVID-19 pandemic assistance on capital projects, small businesses, and pass through funding to local entities for Federal reimbursement of COVID-19 pandemic related spending incurred in prior fiscal years.

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

FEDERAL FUNDS DISBURSEMENTS (millions of dollars)					
	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected
<b>DISBURSEMENTS</b>					
Medicaid	56,059	57,618	58,427	56,924	58,133
Health	15,859	16,341	17,109	17,736	18,260
Social Welfare	5,436	5,277	5,400	5,148	5,148
Education	4,458	4,387	4,387	4,387	4,387
Public Protection	1,326	1,337	1,303	1,301	1,302
Transportation	2,372	2,839	2,912	2,924	2,961
All Other <sup>1</sup>	1,703	1,683	1,705	1,757	1,737
<b>Pandemic Assistance<sup>2</sup></b>	<b>9,118</b>	<b>1,347</b>	<b>93</b>	<b>24</b>	<b>24</b>
Child Care Funds	262	0	0	0	0
Education ARP Funds	4,185	0	0	0	0
FFCRA/COVID eFMAP, including local passthrough	0	0	0	0	0
ARP HCBS eFMAP	764	0	0	0	0
Education Supplemental Appropriations Act	168	0	0	0	0
Emergency Rental Assistance Program (ERAP)	0	0	0	0	0
Education CARES Act Funds	10	0	0	0	0
FEMA Reimbursement of Eligible Pandemic Expenses	500	0	0	0	0
FEMA Local Pass-Through Funding	2,970	1,100	0	0	0
Homeowner Assistance Program	0	0	0	0	0
Home Energy Assistance Program (HEAP)	0	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	150	80	0	0	0
<b>Total Disbursements</b>	<b>96,331</b>	<b>90,829</b>	<b>91,336</b>	<b>90,201</b>	<b>91,952</b>

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

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

- Medicaid/Health.** Funding shared by the Federal government helps support health care costs for 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, Supplemental Nutrition Assistance Program, and Child Support. Funding from the Federal government also supports programs managed by OCFS, including Child Care, Child Welfare Services, Adult Protective & Domestic Violence Services, Foster Care, and Adoption Subsidies.



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

## COVID-19 Pandemic Assistance

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

New York State was awarded \$12.75 billion under the SLFRF program included in ARP, of which the State utilized the remaining \$3.65 billion program balance in FY 2025. In addition, notable funding streams include:

- **Education Funds.** The ARP and the Coronavirus Response and Relief Supplemental Appropriations Act (CRRSA) granted additional education funding for Elementary and Secondary School Emergency Relief Fund and Emergency Assistance for Nonpublic Schools (EANS) programs, as well as funding for homeless education, IDEA, library services and the arts. The State expects to expend nearly \$4.4 billion in FY 2025.
- **Child Care Funds.** The Coronavirus Aid, Relief, and Economic Security Act (CARES), CRRSA, and ARP granted additional funding to aid in stabilizing the child care sector, of which just over \$260 million in remaining funds are expected to be utilized in FY 2025.
- **ARP HCBS eFMAP.** The ARP also provided a temporary 10 percentage point increase to the FMAP for certain Medicaid HCBS through March 31, 2022. In accordance with Maintenance of Effort requirements on ARP HCBS eFMAP eligibility, the State has delayed the implementation of certain MRT II savings actions so that the State can receive an estimated \$2.6 billion in eFMAP for HCBS expenditures across health and mental hygiene programs (\$589 million in FY 2023, \$1.2 billion in FY 2024 and \$764 million in FY 2025). CMS guidelines require the use of additional funding to supplement existing State funding, not supplant existing resources, and the State has until March 31, 2025, to expend its earned eFMAP in accordance with the submitted spending plan.

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

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

- **Coronavirus Capital Projects Fund.** The ARP created the Coronavirus Capital Projects Fund to provide funding to carry out critical capital projects that directly enable work, education, and health monitoring, including remote options, in response to the COVID-19 PHE. The State has been allocated \$345 million for the program.
- **State Small Business Credit Initiative.** This program provides funding to empower small businesses to access capital needed to invest in job-creating opportunities.
- **Federal Highway Administration (FHWA) Surface Transportation Block Grant.** This emergency funding was provided under the CRRSA Act to address COVID-19 impacts related to Highway Infrastructure Programs and is expected to continue to disburse through FY 2026.

## Essential Plan

The State participates in the EP, a health insurance program which receives Federal subsidies authorized through the ACA. The EP includes health insurance coverage for New York State residents who are lawfully present in the United States, including legally residing immigrants, and are not eligible for Medicaid, CHP, or other employer-sponsored coverage. Individuals who meet the EP eligibility standards are enrolled through the New York State of Health (NYSOH) insurance exchange, with the cost of insurance premiums subsidized by the State and Federal governments. The Exchange – NYSOH – serves as a centralized marketplace to shop for, compare, and enroll in a health plan. Over 1.5 million New Yorkers are expected to be enrolled in the EP in FY 2026, which represents an increase in enrollment from FY 2025 as the end of the Federal PHE has caused individuals to shift out of Medicaid and into EP. Growth in outyear enrollment is also due to expanded eligibility under a Federal Section 1332 State Innovation Waiver (the “Waiver”) which increased EP income eligibility from 200 percent of the Federal Poverty Level (FPL) to 250 percent FPL, as well as recent reductions in cost-sharing for enrollees.

ESSENTIAL PLAN <sup>1</sup> (millions of dollars)									
	FY 2025 Projected	FY 2026 Projected	Change	FY 2027 Projected	Change	FY 2028 Projected	Change	FY 2029 Projected	Change
<b>Disbursements</b>	<b>12,417</b>	<b>13,234</b>	<b>6.6%</b>	<b>13,941</b>	<b>5.3%</b>	<b>14,493</b>	<b>4.0%</b>	<b>14,959</b>	<b>3.2%</b>
Assistance and Grants	11,731	13,097	11.6%	13,796	5.3%	14,331	3.9%	14,788	3.2%
State Operations	686	137	-80.0%	145	5.8%	162	11.7%	171	5.6%

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

Pursuant to the Waiver approved by the U.S. Department of Treasury and the U.S. DOH and Human Services in March 2024, New York State extended coverage to more low- and moderate-income individuals through the expanded EP. Prior to the Waiver, both the State and Federal governments shared in the costs of the EP, under Section 1331 of the ACA. To the extent that Federal funds are sufficient to support operational costs of the program, the Waiver is expected to be fully federally funded. Similarly, the majority of EP spending will continue to be remitted under the Waiver, which is valid through December 31, 2029.

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



Federal payments will be made as costs are incurred, and all Federal funds must be used for the purpose of implementing the Waiver.

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

### Federal Impact on All Funds Spending

ALL FUNDS EXECUTIVE CHANGES (in millions)					
	<u>FY 2025</u>	<u>FY 2026</u>	<u>FY 2027</u>	<u>FY 2028</u>	<u>FY 2029</u>
<b>MID-YEAR ESTIMATE</b>	<b>239,942</b>	<b>241,190</b>	<b>251,490</b>	<b>257,758</b>	<b>264,802</b>
<i>Annual \$ Growth</i>	5,075	1,248	10,300	6,268	7,044
<i>Annual % Growth</i>	2.2%	0.5%	4.3%	2.5%	2.7%
<b>Spending Revisions</b>	<b><u>3,439</u></b>	<b><u>10,835</u></b>	<b><u>9,875</u></b>	<b><u>8,101</u></b>	<b><u>7,521</u></b>
State Operating Funds	(718)	4,029	3,564	3,731	4,347
State Capital Funds	368	1,999	1,764	1,857	1,762
Federal Funds	<u>3,789</u>	<u>4,807</u>	<u>4,547</u>	<u>2,513</u>	<u>1,412</u>
Medicaid Actions	2,095	3,635	3,019	1,336	453
MCO Investments	0	2,977	2,566	883	0
Targeted Inflationary Increase	0	133	133	133	133
Base Rate Adjustment	317	423	423	423	423
Local Districts of Social Services Re-estimate	76	137	137	137	137
Disproportionate Share Hospital Re-estimate	1,416	0	0	0	0
All Other Medicaid Revisions	286	(35)	(240)	(240)	(240)
Utilization of TANF for Child Care / Case Management	0	144	271	17	17
FEMA Local Pass-through Funding	1,470	0	0	0	0
Essential Plan	(29)	970	1,171	1,078	865
All Other	253	58	86	82	77
<b>EXECUTIVE BUDGET ESTIMATE</b>	<b>243,381</b>	<b>252,025</b>	<b>261,365</b>	<b>265,859</b>	<b>272,323</b>
<i>Annual \$ Growth</i>	8,514	8,644	9,340	4,494	6,464
<i>Annual % Growth</i>	3.6%	3.6%	3.7%	1.7%	2.4%



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

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## FY 2025 YEAR-TO-DATE OPERATING RESULTS

This discussion provides a summary of operating results for April through December 2024 compared to: (1) the projections set forth in the FY 2025 Enacted Budget Financial Plan ("initial estimates"), (2) the FY 2025 Mid-Year Update to the Financial Plan ("revised estimates") and (3) prior fiscal year results for the same period (April through December 2023).

### Summary of General Fund Operating Results

The General Fund ended December 2024 with a balance of \$55.2 billion, \$9.7 billion above the initial estimate, largely driven by higher than projected tax receipts (\$3.5 billion) and the reclassification of Federal SLFRF moneys to the General Fund (\$3.65 billion), combined with lower assistance and grants spending (\$1.3 billion) and transfers for capital projects (\$1 billion).

GENERAL FUND OPERATING RESULTS							
FY 2025 April to December							
(millions of dollars)							
	Initial Estimate	Revised Estimate	Actuals	Variance Above/ (Below)			
				Initial Estimate		Revised Estimate	
				\$	%	\$	%
<b>OPENING BALANCE</b>	46,331	46,331	46,331	0	0.0%	0	0.0%
<b>Total Receipts</b>	76,222	78,609	83,419	7,197	9.4%	4,810	6.1%
Taxes:	71,028	73,410	74,483	3,455	4.9%	1,073	1.5%
Personal Income Tax <sup>1</sup>	37,890	39,847	40,574	2,684	7.1%	727	1.8%
Consumption / Use Taxes <sup>1</sup>	14,300	14,619	14,440	140	1.0%	(179)	-1.2%
Business Taxes	7,357	7,013	6,698	(659)	-9.0%	(315)	-4.5%
Pass Through Entity Tax	9,703	10,169	10,972	1,269	13.1%	803	7.9%
Other Taxes <sup>1</sup>	1,778	1,762	1,799	21	1.2%	37	2.1%
Miscellaneous and Federal Receipts	3,230	3,485	7,225	3,995	123.7%	3,740	107.3%
Transfers From Other Funds	1,964	1,714	1,711	(253)	-12.9%	(3)	-0.2%
<b>Total Spending</b>	77,035	77,457	74,506	(2,529)	-3.3%	(2,951)	-3.8%
Assistance and Grants	52,622	53,265	51,278	(1,344)	-2.6%	(1,987)	-3.7%
Agency Operations (including GSCs)	15,210	15,892	15,445	235	1.5%	(447)	-2.8%
Transfers to Other Funds	9,203	8,300	7,783	(1,420)	-15.4%	(517)	-6.2%
Debt Service Transfer	56	102	95	39	69.6%	(7)	-6.9%
Capital Projects Transfer	5,962	5,301	4,933	(1,029)	-17.3%	(368)	-6.9%
SUNY Operations Transfer	1,616	1,565	1,508	(108)	-6.7%	(57)	-3.6%
All Other Transfers	1,569	1,332	1,247	(322)	-20.5%	(85)	-6.4%
<b>Change in Operations</b>	(813)	1,152	8,913	9,726	1196.3%	7,761	673.7%
<b>CLOSING BALANCE</b>	45,518	47,483	55,244	9,726	21.4%	7,761	16.3%

<sup>1</sup> Includes transfers from other funds after debt service.



### General Fund Receipts

Through December 2024, General Fund Receipts, including transfers from other funds, totaled \$83.4 billion, \$7.2 billion (9.4 percent) above the initial estimate.

Tax collections were \$3.5 billion above the initial estimate comprised of stronger than expected PIT, User Tax, and PTET collections that are refunded in full in subsequent years through PIT credits and refunds. Higher PIT receipts were mainly driven by fewer than expected total refunds, particularly current year refunds, advanced credit payments and the state/city offset, offset by weaker than expected current estimated payments and final returns. Increased PTET receipts were driven by higher than anticipated estimated payments. Higher than expected user taxes were driven by strong consumer spending. Business taxes fell below projections primarily due to lower-than-expected CFT and bank audits coupled with greater-than-expected CFT refunds.

Miscellaneous receipts were higher than initially estimated driven by licenses and fees, refunds and reimbursements, motor vehicle fees, and investment income. Lower transfers from other funds are attributable to transfers that are now expected to occur later in the year including from the DHBTf. Federal Receipts were higher than projected due to an earlier than planned shift of Federal SLFRF money to the General Fund (\$3.65 billion).

### General Fund Spending

General Fund spending, including transfers to other funds, totaled \$74.5 billion, \$2.5 billion (3.3 percent) below the initial estimate, due to a combination of capital underspending (reducing the need for reimbursements from the General Fund) and the timing of assistance and grants spending. With the exception of timing related spending delays, the baseline forecast for spending has been updated in FY 2025, as well as subsequent years, to reflect the operating experience to date.

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

- School Aid (\$738 million lower) due mainly to lower than projected spending for Excess Cost Aid, categorical programs, General Aid, and Statewide Universal Prekindergarten (SUFPK).
- Temporary and Disability Assistance (\$361 million lower) due largely to a reduced need of reimbursements for migrant shelters, and lower than projected spending for Supplemental Security Income and Public Assistance benefit payments.
- Other Education (\$355 million lower) due primarily to the timing of payments for preschool special education.
- Public Health (\$334 million lower) due to timing of legislative adds and incipient programs included in the FY 2025 Enacted Budget, and the timing of claims for Early Intervention and GPHW programs.



## FY 2025 YEAR-TO-DATE OPERATING RESULTS

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- Mental Hygiene (\$161 million lower) due to increased OPWDD offsets to the Mental Hygiene Stabilization Fund, partially offset by OMH Children & Youth Non-Residential, Children & Youth Residential, and Children & Youth Emergency program spending.
- Medicaid spending (\$299 million higher) due largely to local administration costs driven by claims levels from local districts which have not decreased year to year commensurately with the functions assumed by the state, as expected. Other increases are related to increased utilization of the Nursing Home Transition & Diversion (NHTD) waiver program as well as increased rates for NHTD/Traumatic Brain Injury programs, partially offset by lower MLTC claims.

Agency operations spending, including fringe benefits, was \$235 million above the plan, driven largely by the timing of the FEMA reimbursement of previously incurred COVID-related costs and increased operational spending in several agencies including OPWDD and DOCCS.

Various transfers previously planned are now expected to be executed later in the fiscal year, including to the Healthcare Stabilization and Court Facilities Incentive Aid funds.



## FY 2025 YEAR-TO-DATE OPERATING RESULTS

### Summary of All Governmental Funds Operating Results

All Governmental Funds ended December 2024 with a balance of \$72.1 billion, \$6.9 billion above the initial estimate, driven by higher than projected receipts (\$6.4 billion) and lower spending (\$526 million).

ALL GOVERNMENTAL FUNDS COMPARED TO PLAN							
FY 2025 April to December							
(millions of dollars)							
	Initial Estimate	Revised Estimate	Actuals	Variance Above/ (Below)			
				Initial Estimate		Revised Estimate	
				\$	%	\$	%
<b>OPENING BALANCE</b>	<b>65,912</b>	<b>65,912</b>	<b>65,912</b>	<b>0</b>	<b>0.0%</b>	<b>0</b>	<b>0.0%</b>
<b>ALL FUNDS RECEIPTS:</b>	<b>172,151</b>	<b>174,924</b>	<b>178,527</b>	<b>6,376</b>	<b>3.7%</b>	<b>3,603</b>	<b>2.1%</b>
<b>Total Taxes</b>	<b>76,840</b>	<b>78,650</b>	<b>79,890</b>	<b>3,050</b>	<b>4.0%</b>	<b>1,240</b>	<b>1.6%</b>
Personal Income Tax	38,312	40,005	40,724	2,412	6.3%	719	1.8%
Consumption / Use Tax	16,995	17,030	16,977	(18)	-0.1%	(53)	-0.3%
Business Taxes	9,842	9,478	9,205	(637)	-6.5%	(273)	-2.9%
Pass Through Entity Tax	9,703	10,169	10,972	1,269	13.1%	803	7.9%
Other Taxes	1,988	1,968	2,012	24	1.2%	44	2.2%
<b>Miscellaneous Receipts</b>	<b>23,965</b>	<b>24,837</b>	<b>24,824</b>	<b>859</b>	<b>3.6%</b>	<b>(13)</b>	<b>-0.1%</b>
<b>Federal Receipts</b>	<b>71,346</b>	<b>71,437</b>	<b>73,813</b>	<b>2,467</b>	<b>3.5%</b>	<b>2,376</b>	<b>3.3%</b>
<b>ALL FUNDS DISBURSEMENTS:</b>	<b>172,813</b>	<b>173,477</b>	<b>172,287</b>	<b>(526)</b>	<b>-0.3%</b>	<b>(1,190)</b>	<b>-0.7%</b>
<b>STATE OPERATING FUNDS</b>	<b>92,474</b>	<b>93,638</b>	<b>91,003</b>	<b>(1,471)</b>	<b>-1.6%</b>	<b>(2,635)</b>	<b>-2.8%</b>
<b>Assistance and Grants</b>	<b>68,326</b>	<b>69,216</b>	<b>66,927</b>	<b>(1,399)</b>	<b>-2.0%</b>	<b>(2,289)</b>	<b>-3.3%</b>
School Aid	22,069	21,632	21,331	(738)	-3.3%	(301)	-1.4%
DOH Medicaid	26,269	26,981	26,324	55	0.2%	(657)	-2.4%
Higher Education	1,885	1,864	1,797	(88)	-4.7%	(67)	-3.6%
Transportation	4,902	4,890	4,843	(59)	-1.2%	(47)	-1.0%
Social Services	4,141	3,991	3,811	(330)	-8.0%	(180)	-4.5%
Mental Hygiene	3,549	3,661	3,367	(182)	-5.1%	(294)	-8.0%
All Other	5,511	6,197	5,454	(57)	-1.0%	(743)	-12.0%
<b>State Operations</b>	<b>23,585</b>	<b>24,068</b>	<b>23,723</b>	<b>138</b>	<b>0.6%</b>	<b>(345)</b>	<b>-1.4%</b>
<b>Agency Operations</b>	<b>17,390</b>	<b>17,817</b>	<b>17,592</b>	<b>202</b>	<b>1.2%</b>	<b>(225)</b>	<b>-1.3%</b>
Executive Agencies	9,191	9,681	9,235	44	0.5%	(446)	-4.6%
University Systems	5,862	5,803	6,040	178	3.0%	237	4.1%
Elected Officials	2,337	2,333	2,317	(20)	-0.9%	(16)	-0.7%
<b>Fringe Benefits/Fixed Costs</b>	<b>6,195</b>	<b>6,251</b>	<b>6,131</b>	<b>(64)</b>	<b>-1.0%</b>	<b>(120)</b>	<b>-1.9%</b>
Pension Contribution	558	558	548	(10)	-1.8%	(10)	-1.8%
Health Insurance	4,128	4,130	4,127	(1)	0.0%	(3)	-0.1%
Other Fringe Benefits/Fixed Costs	1,509	1,563	1,456	(53)	-3.5%	(107)	-6.8%
<b>Debt Service</b>	<b>563</b>	<b>354</b>	<b>353</b>	<b>(210)</b>	<b>-37.3%</b>	<b>(1)</b>	<b>-0.3%</b>
<b>CAPITAL PROJECTS (State and Federal Funds)</b>	<b>14,246</b>	<b>13,272</b>	<b>12,790</b>	<b>(1,456)</b>	<b>-10.2%</b>	<b>(482)</b>	<b>-3.6%</b>
<b>FEDERAL OPERATING AID</b>	<b>66,093</b>	<b>66,567</b>	<b>68,494</b>	<b>2,401</b>	<b>3.6%</b>	<b>1,927</b>	<b>2.9%</b>
<b>NET OTHER FINANCING SOURCES</b>	<b>(88)</b>	<b>(85)</b>	<b>(74)</b>	<b>14</b>	<b>15.9%</b>	<b>11</b>	<b>12.9%</b>
<b>CHANGE IN OPERATIONS</b>	<b>(750)</b>	<b>1,362</b>	<b>6,166</b>	<b>6,916</b>	<b>922.1%</b>	<b>4,804</b>	<b>352.7%</b>
<b>CLOSING BALANCE</b>	<b>65,162</b>	<b>67,274</b>	<b>72,078</b>	<b>6,916</b>	<b>10.6%</b>	<b>4,804</b>	<b>7.1%</b>



### All Funds Receipts

All Funds receipts totaled \$178.5 billion, exceeding initial estimates by \$6.4 billion, due to a combination of timing of Federal operating aid spending and reimbursements, higher tax collections, and miscellaneous receipts. In addition to the General Fund tax collections and miscellaneous receipts variances described above, receipts collections exceeded planned amounts most significantly in the areas of HCRA and SUNY receipts.

### All Funds Spending

State Operating Funds spending totaled \$91 billion, \$1.5 billion below initial projections, driven predominantly by lower than projected assistance and grants spending, as described in the General Fund section above, and lower debt service payments due to the State applying more debt service prepayment offsets earlier than expected.

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

Federal operating aid spending totaled \$68.5 billion and was \$2.4 billion (3.6 percent) above initial projections. Higher than projected spending was mainly driven by the following areas.

- Homeland Security and Emergency Services (\$1.4 billion) due to the timing of Federal FEMA reimbursements that flow through the Financial Plan to reimburse local entities for COVID expenses.
- Public Health (\$890 million) due largely to the timing of payments associated with the coverage of undocumented pregnant individuals under CHP with a federal match, retroactive to FY 2022 and nutrition programs.
- EP (\$757 million) due primarily to increased enrollment levels and the expansion of EP coverage related to the 1332 waiver.
- Children and Family Services (\$309 million) due to Child Welfare and Child Care grants.

Federal Medicaid program and admin spending was \$1.3 billion lower than planned due to higher than anticipated drug rebate collections resulting from the pharmacy benefit under the NYRx transition from Managed Care that was shifted to Fee-for-Service (FFS) in April 2023, and the timing of Managed Care payments.



## FY 2025 YEAR-TO-DATE OPERATING RESULTS

### Governmental Funds Results Compared to Prior Year

The FY 2025 December All Funds balance, totaling \$72.1 billion, was \$4.2 billion lower than in the prior year due to an increase in annual disbursements (\$8.7 billion), offset partially by higher annual receipts (\$5.1 billion).

ALL GOVERNMENTAL FUNDS - RESULTS COMPARED TO PRIOR YEAR				
FY 2025 April to December				
(millions of dollars)				
	Actuals		Increase/(Decrease)	
	FY 2024	FY 2025	\$	%
<b>OPENING BALANCE</b>	65,956	65,912	(44)	-0.1%
<b>ALL FUNDS RECEIPTS:</b>	<b>173,433</b>	<b>178,527</b>	<b>5,094</b>	<b>2.9%</b>
<b>Total Taxes</b>	<b>74,434</b>	<b>79,890</b>	<b>5,456</b>	<b>7.3%</b>
Personal Income Tax	36,343	40,724	4,381	12.1%
Pass Through Entity Tax	9,228	10,972	1,744	18.9%
All Other Taxes	28,863	28,194	(669)	-2.3%
<b>Miscellaneous Receipts</b>	<b>24,205</b>	<b>24,824</b>	<b>619</b>	<b>2.6%</b>
<b>Federal Receipts</b>	<b>74,794</b>	<b>73,813</b>	<b>(981)</b>	<b>-1.3%</b>
<b>ALL FUNDS DISBURSEMENTS:</b>	<b>163,547</b>	<b>172,287</b>	<b>8,740</b>	<b>5.3%</b>
<b>STATE OPERATING FUNDS</b>	<b>83,753</b>	<b>91,003</b>	<b>7,250</b>	<b>8.7%</b>
<b>Assistance and Grants</b>	<b>60,954</b>	<b>66,927</b>	<b>5,973</b>	<b>9.8%</b>
School Aid	20,070	21,331	1,261	6.3%
DOH Medicaid (incl. admin and EP)	22,329	26,324	3,995	17.9%
All Other	18,555	19,272	717	3.9%
<b>State Operations</b>	<b>22,214</b>	<b>23,723</b>	<b>1,509</b>	<b>6.8%</b>
<b>Agency Operations</b>	<b>15,651</b>	<b>17,592</b>	<b>1,941</b>	<b>12.4%</b>
Executive Agencies	8,195	9,235	1,040	12.7%
University Systems	5,417	6,040	623	11.5%
Elected Officials	2,039	2,317	278	13.6%
<b>Fringe Benefits/Fixed Costs</b>	<b>6,563</b>	<b>6,131</b>	<b>(432)</b>	<b>-6.6%</b>
Pension Contribution	2,031	548	(1,483)	-73.0%
Health Insurance	3,606	4,127	521	14.4%
Other Fringe Benefits/Fixed Costs	926	1,456	530	57.2%
<b>Debt Service</b>	<b>585</b>	<b>353</b>	<b>(232)</b>	<b>-39.7%</b>
<b>CAPITAL PROJECTS (State and Federal Funds)</b>	<b>10,978</b>	<b>12,790</b>	<b>1,812</b>	<b>16.5%</b>
<b>FEDERAL OPERATING AID</b>	<b>68,816</b>	<b>68,494</b>	<b>(322)</b>	<b>-0.5%</b>
<b>NET OTHER FINANCING SOURCES</b>	<b>483</b>	<b>(74)</b>	<b>(557)</b>	<b>-115.3%</b>
<b>CHANGE IN OPERATIONS</b>	<b>10,369</b>	<b>6,166</b>	<b>(4,203)</b>	<b>-40.5%</b>
<b>CLOSING BALANCE</b>	<b>76,325</b>	<b>72,078</b>	<b>(4,247)</b>	<b>-5.6%</b>



### All Funds Receipts

Tax collections through December were \$5.5 billion higher than through the same period in FY 2024. Planned growth in PIT receipts included a combination of increased withholding, estimated payments, and assessments, coupled with a decline in current and prior year refunds and advanced credit payments. Growth in estimated PTET payments drove higher overall collections. Higher consumption/use taxes were driven by growth in sales tax and adult-use cannabis receipts resulting from the continued maturation of the market. Business taxes declined largely due to increased CFT refunds and lower audits. All other taxes were lower than in the prior year due to decreased super large estate tax collections.

Miscellaneous receipts were higher than the prior year due primarily to increased collections from HCRA, the Financial Services industry, Investment Income, and Opioid Settlements, offset partially by decreased capital project fund receipts related to the timing of reimbursements for various capital programs.

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

### All Funds Spending

State Operating Funds spending totaled \$91 billion through December of FY 2025, an increase of \$7.3 billion (8.7 percent) as compared to the same period in FY 2024.

Assistance and grants spending through December was \$6 billion higher than in the prior year. Higher Medicaid spending in the current year is attributable to the expiration of the COVID eFMAP benefit in FY 2024, higher Fee-For-Service claims, and natural utilization growth. School Aid growth reflects planned General Aid increases, financed by a combination of the General Fund and the State's lottery and gaming funds, increased Excess Cost Aid and Universal Prekindergarten spending. Additional spending increases were driven by Children and Family Services due primarily to higher spending on Child Welfare services, Day Care and Foster Care block grants, and Public Health due largely to enrollment growth and processing of undocumented pregnant individuals under CHP, retroactive to April 2022. Higher spending was partially offset by lower annual Mental Hygiene spending funded through the local share adjustment between DOH and OPWDD.

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



## FY 2025 YEAR-TO-DATE OPERATING RESULTS

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

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

Federal operating spending decreased from the prior year due largely to pandemic-related Federal spending in FY 2024, including reimbursements of costs that were passed through to local entities (\$786 million), and FEMA reimbursements for State costs incurred for COVID-19 pandemic response and recovery efforts (\$548 million). In addition, Medicaid spending declined due to higher rebate collections resulting from the pharmacy benefit under NYRx transition from MC to FFS, the timing of CFCO credit claims and the timing of DPT payments as well as lower COVID eFMAP due to the phasing out of the enhanced match (\$1.8 billion). This decline in spending is partly offset by growth in the following programs:

- EP (\$1.6 billion) due to expansion of program eligibility associated with the 1332 waiver and increased hospital investments.
- Public Health (\$848 million) due to the timing of Federal CHP payments.
- Temporary and Disability Assistance (\$345 million) primarily due to the implementation of the Summer EBT program and higher spending on Child Care subsidies.



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# **FISCAL IMPACT ON LOCAL GOVERNMENTS**

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This section presents the estimated fiscal impact of changes in the Budget on New York's municipalities. To supplement this narrative, charts detailing the local government impact are provided in the "Financial Plan Tables" section of this report.

### Impact of the FY 2026 Executive Budget on Local Fiscal Year 2026

The overall impact of the Executive Budget on local governments can be measured in two ways. First, and most fundamentally, total assumed spending on behalf of local governments in FY 2026 can be compared to that of the prior fiscal year. This view reflects that State spending on behalf of local governments can go up or down because of budgetary changes, but also by increases in caseload or statutory automatic inflators.

Total spending on behalf of local governments through major local aid programs and savings initiatives is expected to total \$60.5 billion in FY 2026 under the Executive Budget. This represents an increase of \$2 billion over the prior year, predominantly due to increases in School Aid, Medicaid, and Public Protection.

The second way of measuring the impact of the FY 2026 Executive Budget on local governments is reflected on the traditional local impact table. In this view, increases in caseload or statutory automatic inflators are excluded, and only new changes proposed in this Executive Budget are considered.

Under these narrower criteria, actions taken in the Executive Budget result in a year-to-year net positive local impact of over \$1.2 billion for municipalities and school districts for their fiscal years ending in 2026.

**Support for County Governments.** Total State spending on behalf of counties (outside of the City of New York) through major local aid programs is expected to total over \$8.2 billion in FY 2026 under the Executive Budget. This includes nearly \$3.7 billion attributable to the State takeover of local Medicaid growth.

Traditional local impacts result in a net positive impact of \$91 million in County Fiscal Year 2026, including:

- \$56 million continued 18-b reimbursement rate for assigned counsel,
- \$15 million in recurring parental representation aid,
- \$11.3 million in various youth services investments,
- \$9.6 million to streamline assisted outpatient treatment oversight and enhance funding,
- \$6.4 million increase in Consolidated Local Street and Highway Improvement Program (CHIPS) funds, and
- \$6.3 million in capital grants for child care centers (\$25 million split across 2025 and 2026).

These positive impacts are partially offset by various changes within the Early Intervention program area (\$12.4 million).



**Support for Cities, Towns and Villages.** The Executive Budget provides over \$1.4 billion in support from major programs for towns, villages, and cities other than the City of New York.

Traditional local impacts result in an LFY 2026 net positive impact of \$36.4 million due to a \$17.1 million increase in aid for State Touring Routes and a \$14.3 million increase in CHIPS. The Executive Budget also proposes to increase Miscellaneous Financial Assistance to the City of Albany by \$5 million.

**Support for the City of New York.** Total State spending on behalf of the City of New York through major local aid programs is expected to total over \$25.8 billion in FY 2026, an \$800 million increase from FY 2025, under the Executive Budget. This includes \$4.6 billion attributable to the State takeover of local Medicaid growth and \$14.3 billion in School Aid.

Traditional local impacts result in a net positive local impact of over \$195.3 million for the 2026 City of New York Fiscal Year. This is primarily due to a year-to-year Foundation Aid increase of \$593.6 million in the 2026 School Year, as well as a \$109.1 million increase in school expense-based aid and categorical aid programs. In addition, the City of New York will receive:

- \$57.8 million (\$77 million over two years) for NYPD subway deployments,
- \$36 million continued 18-b reimbursement rate for assigned counsel,
- \$13.9 million to enhance subway outreach,
- \$11.8 million in various youth services investments,
- \$6.9 million to streamline assisted outpatient treatment oversight and enhance funding,
- \$5.4 million in increased CHIPS funding, and
- \$4.1 million in aid for State Touring Routes.

Partially offsetting these investments are proposals to increase City of New York contributions to the MTA 2025-29 Capital Plan (\$400 million), increasing the City of New York's share of MTA Paratransit costs (\$165 million), the discontinuation of public hospital indigent care pool payments (\$56.7 million), increased Public Assistance costs associated with the BABY Allowance (\$1.7 million), and various changes within the Early Intervention program area (\$19.9 million).

**Support for School Districts.** For SY 2026, the Executive Budget increases Foundation Aid for school districts outside the City of New York by \$870.7 million and expense-based and categorical aids by \$114.6 million. Partially offsetting this impact, the Budget continues the current State share of committee on special education placements leading to a negative impact of \$28.6 million.

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**FINANCIAL PLAN  
ACCOMPANYING  
NOTES**

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

### **Note 1 – Basis of Accounting**

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

### **Note 2 – Fund Types and Perspectives**

The State records its transactions in the following fund types:

#### **Governmental Funds**

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

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

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



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

### **State Operating Funds**

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

### **Proprietary Funds**

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

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

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

### **Fiduciary Funds**

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

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

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





### Note 3 – Disbursement Descriptions

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

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

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

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

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

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

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

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

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

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

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



## Note 4 – Reservations of General Fund Balance

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

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

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

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

**Community Projects** - Created pursuant to law to finance discretionary, usually local, projects ("member items") sponsored by individual legislators and the Governor. In previous years, the Budget included lump sum appropriations for the Governor, Senate, and the Assembly, to be designated for various grants, awards and contracts with local governments, not-for-profit organizations, and community groups. The FY 2026 Executive Budget includes no new appropriations.

The following funds are reserved for specified or undesignated purposes:

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

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

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



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

### **Note 5 – Off-Budget Transactions**

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

### **Note 6 – Statewide Cash Flow Administration**

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

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

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



## **Note 7 – Transfer Eliminations**

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

## **Note 8 - Extraordinary Monetary Settlements Received and Uses**

The State receives fines and penalties during the normal course of business; however, beginning in FY 2015, the State began receiving Extraordinary Monetary Settlements for violations of State laws by major financial institutions and other entities. Due to the size of the settlement receipts, the State began to separately track these one-time resources for purposes of using the funds for non-recurring expenditures and to bolster State reserves.

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

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



## FINANCIAL PLAN ACCOMPANYING NOTES

GENERAL FUND SUMMARY OF RECEIPTS AND USE/TRANSFER OF FUNDS FROM EXTRAORDINARY MONETARY SETTLEMENTS BETWEEN REGULATORS AND FINANCIAL INSTITUTIONS (millions of dollars)						
	FYs					Total
	2015 - 2024 Actuals	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	
<b>Opening Settlement Balance in General Fund</b>	0	1,110	690	413	46	0
<b>Receipt of Extraordinary Monetary Settlements</b>	13,645	0	0	0	0	13,645
<b>Use/Transfer of Funds</b>	12,535	420	277	367	46	13,645
<b>Capital Purposes:</b>	<b>6,980</b>	<b>420</b>	<b>277</b>	<b>270</b>	<b>43</b>	<b>7,990</b>
Dedicated Infrastructure Investment Fund (DIIF)	5,489	345	215	220	41	6,310
Environmental Protection Fund	120	0	0	0	0	120
Mass Transit	81	3	1	0	0	85
Healthcare	206	12	1	4	2	225
Clean Water Grants	84	60	60	46	0	250
Javits Center Expansion	1,000	0	0	0	0	1,000
<b>Other Purposes:</b>	<b>3,131</b>	<b>0</b>	<b>0</b>	<b>97</b>	<b>3</b>	<b>3,231</b>
Audit Disallowance - Federal Settlement	850	0	0	0	0	850
CSX Litigation Payment	76	0	0	0	0	76
Financial Plan - General Fund Operating Purposes	1,807	0	0	97	3	1,907
Mass Transit Operating	10	0	0	0	0	10
MTA Operating Aid	194	0	0	0	0	194
Department of Law - Litigation Services Operations	189	0	0	0	0	189
OASAS Chemical Dependence Program	5	0	0	0	0	5
<b>Reservation of Funds:</b>	<b>2,424</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,424</b>
Rainy Day Reserves	488	0	0	0	0	488
Reserve for Economic Uncertainties	1,781	0	0	0	0	1,781
Reserve for Retroactive Labor Agreements	155	0	0	0	0	155
<b>Closing Settlement Balance in General Fund</b>	<b>1,110</b>	<b>690</b>	<b>413</b>	<b>46</b>	<b>0</b>	<b>0</b>



**Note 9 – Gaming Receipts**

GAMING RECEIPTS (millions of dollars)					
	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected
<b>TOTAL RECEIPTS</b>	<b>5,129</b>	<b>5,124</b>	<b>5,138</b>	<b>5,177</b>	<b>5,252</b>
<b>Education</b>	<b>4,819</b>	<b>4,853</b>	<b>4,867</b>	<b>4,906</b>	<b>4,974</b>
Traditional Lottery	2,523	2,431	2,410	2,410	2,410
VLT Gaming	1,080	1,098	1,097	1,099	1,099
Mobile Sports Wagering	1,079	1,188	1,224	1,261	1,299
Commercial Gaming (School Aid)	131	131	131	131	161
Interactive Fantasy Sports	6	5	5	5	5
<b>All Other</b>	<b>310</b>	<b>271</b>	<b>271</b>	<b>271</b>	<b>278</b>
Tribal State Compact	266	227	227	227	227
Commercial Gaming (Local)	33	33	33	33	40
Mobile Sports Wagering (Youth Sports)	5	5	5	5	5
Mobile Sports Wagering (Problem Gambling)	6	6	6	6	6

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

Education gaming receipts are projected to remain relatively flat in FY 2026 due to strong projected mobile sports wagering growth being largely offset by less lottery administrative surplus projected to be available in FY 2026 compared to the prior year. Education gaming receipts are projected to increase in the outyears due to the expectation of continued growth in mobile sports wagering. Additionally, FY 2029 education gaming receipts reflect a significant projected increase in commercial gaming receipts due to a FY 2026 Executive Budget proposal to extend the lowered slot tax rates for all four commercial casinos through June 30, 2028, at which point they would statutorily revert to their higher, statutory rates.

The projected decrease in all other gaming receipts in FY 2026 is driven by the expected receipt of all outstanding delinquent slot share payments owed by the Saint Regis Mohawk Tribe, retroactive to March 2020, in FY 2025, while FY 2027 and FY 2028 are projected to remain flat. The projected increase in FY 2029 is due entirely to commercial casino slot tax rates reverting to their higher, statutory levels, as noted above.

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# **GLOSSARY OF ACRONYMS**

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ACA	Affordable Care Act
AG	Attorney General
AI	Artificial Intelligence
APCD	All-Payer Claims Database
ARP	American Rescue Plan Act of 2021
AY	Academic Year (July 1 through June 30) – SUNY/CUNY
BABY	Birth Allowance for Beginning Year
BANs	Bond Anticipation Notes
BEA	Bureau of Economic Analysis
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
CCDF	Child Care Development Funds
CDD	Council on Developmental Disabilities
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
COVID-19	Coronavirus Disease 2019
CPI	Consumer Price Index
CRF	Common Retirement Fund
CRFB	Committee for a Responsible Federal Budget
CRRSA	Coronavirus Response and Relief Supplemental Appropriations Act
CSE	Committees on Special Education
CSEA	Civil Service Employees Association
CTI	Critical Time Intervention
CUNY	City University of New York
CUT	Corporation and Utilities Tax
CW/CA	Clean Water/Clean Air
CY	Calendar Year
DANY	New York County District Attorney
DASNY	Dormitory Authority of the State of New York
DCJS	Division of Criminal Justice Services
DEC	Department of Environmental Conservation
DFS	Department of Financial Services
DHBTF	Dedicated Highway and Bridge Trust Fund
DHCR	Division of Housing and Community Renewal
DHSES	Division of Homeland Security & Emergency Services
DIIF	Dedicated Infrastructure Investment Fund
DMNA	Division of Military and Naval Affairs
DMV	Department of Motor Vehicles
DOB	Division of the Budget
DOCCS	Department of Corrections and Community Supervision
DOH	Department of Health
DOL	Department of Labor
DOS	Department of State
DOT	Department of Transportation



DPT	Directed Payment Template
DS	Debt Service
DTF	Department of Taxation and Finance
EANS	Emergency Assistance for Nonpublic Schools
ECEP	Employer Compensation Expense Program
eFMAP	Enhanced Federal Medical Assistance Percentage
EI	Early Intervention
EMS	Emergency Medical Services
EP	Essential Plan
EPIC	Elderly Pharmaceutical Insurance Coverage
ERAP	Emergency Rental Assistance Program
ERS	Employees' Retirement System
ESEA	Elementary and Secondary Education Act
ESD	Empire State Development
ESSHI	Empire State Supportive Housing Initiative
FACT	Forensic Assertive Community Treatment
FEMA	Federal Emergency Management Agency
FFCRA	Families First Coronavirus Response Act
FFFS	Flexible Fund for Family Services
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
FOMC	Federal Open Market Committee
FPL	Federal Poverty Level
FTE	Full-Time Equivalent
FY	Fiscal Year
GAAP	Generally Accepted Accounting Principles
GASBS	Governmental Accounting Standards Board Statement
GCI	Global Cap Index
GDC	Gateway Development Commission
GDP	Gross Domestic Product
GLIP	Group Life Insurance Plan
GPHW	General Public Health Work
GSCs	General State Charges
GSEU	Graduate Student Employees Union
HCBS	Home and Community-Based Services
HCRA	Health Care Reform Act
HCTF	Health Care Transformation Fund
HEAP	Home Energy Assistance Program
HERRC	Humanitarian Emergency Response and Relief Center
HESC	Higher Education Services Corporation
HSF	Healthcare Stability Fund
HUT	Highway Use Tax
ICR	Institutional Cost Reports
IDEA	Individuals with Disabilities Education Act
IJA	Infrastructure Investment and Jobs Act
ILS	Indigent Legal Services
INSET	Intensive and Sustained Engagement Teams
IRA	Inflation Reduction Act
IRMAA	Income-Related Monthly Adjustment Amount
IRS	Internal Revenue Service
ISSET	Intensive and Sustained Engagement Teams
IT	Information Technology
ITO	Intensive Treatment Opportunity
ITS	Information Technology Services



JSOC	Joint Security Operations Center
LEAPS	Learning and Enrichment After-School Program
LFY	Local Fiscal Year
LRAP	Landlord Rental Assistance Program
LSA	Local Share Adjustment
MAT	Medication-Assisted Treatment
MCO	Managed Care Organization
MCTMT	Metropolitan Commuter Transportation Mobility Tax
MHSF	Mental Hygiene Stabilization Fund
MIF	Medical Indemnity Fund
MLTC	Managed Long-Term Care
MMC	Medicaid Managed Care
MRT II	Medicaid Redesign Team II
MSA	Master Settlement Agreement
MTA	Metropolitan Transportation Authority
NANY	Nurses Across New York
NHTD	Nursing Home Transition & Diversion
NIPAs	National Income and Product Accounts
NPS	Non-Personal Service
NYS	New York State
NYSCOPBA	New York State Correctional Officers and Police Benevolent Association
NYSE	New York Stock Exchange
NYSHIP	New York State Health Insurance Program
NYSLRS	New York State and Local Retirement System
NYSOH	New York State of Health
NYSPIA	New York State Police Investigators Association
NYSTA	New York State Thruway Authority
NYSTPBA	Police Benevolent Association of the New York State Troopers
OASAS	Office of Addiction Services and Supports
OCFS	Office of Children and Family Services
OGS	Office of General Services
OMH	Office of Mental Health
OMIG	Office of the Medicaid Inspector General
OPEB	Other Post-Employment Benefits
OPWDD	Office for People with Developmental Disabilities
ORP	Optional Retirement Program
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
PMPM	Per Member Per Month
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



## GLOSSARY OF ACRONYMS

RBTF	Revenue Bond Tax Fund
RGGI	Regional Greenhouse Gas Initiative
RHBTF	Retiree Health Benefit Trust Fund
RSSL	Retirement and Social Security Law
SALT	State and Local Tax
SED	State Education Department
SFY	State Fiscal Year (April 1 Through March 31)
SHIN-NY	Statewide Health Information Network for New York
SLFRF	State and Local Fiscal Recovery Fund
SNAP	Supplemental Nutrition Assistance Program
SOFA	State Office for the Aging
SOS	Safe Options Support
SSI	Supplemental Security Income
STAR	School Tax Relief
STEM	Science, Technology, Engineering, and Math
STIP	Short-Term Investment Pool
SUFPK	Statewide Universal Full-Day Prekindergarten
SUNY	State University of New York
SY	School Year (July 1 through June 30)
TANF	Temporary Assistance for Needy Families
TAP	Tuition Assistance Program
TBI	Traumatic Brain Injuries
TCJA	Tax Cuts and Jobs Act of 2017
THU	Transition to Home Units
tMHFA	Teen Mental Health First Aid program
TRS	Teachers' Retirement System
TY	Tax Year (January 1 Through December 31)
UUP	United University Professions
VAP	Vital Access Provider
VAPAP	Vital Access Provider Assurance Program
VDC	Voluntary Defined Contribution
VLTs	Video Lottery Terminals
VTA	Veteran's Tuition Awards

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

	FY 2024 Actuals	FY 2025 Projected	Annual \$ Change	Annual % Change
<b>Opening Fund Balance</b>	<b>43,451</b>	<b>46,331</b>	<b>2,880</b>	<b>6.6%</b>
<b>Receipts:</b>				
Taxes:				
Personal Income Tax	25,312	29,028	3,716	14.7%
Consumption/Use Taxes	9,872	10,108	236	2.4%
Business Taxes	17,425	17,978	553	3.2%
Other Taxes	1,876	1,398	(478)	-25.5%
Miscellaneous Receipts	4,878	4,633	(245)	-5.0%
Federal Receipts	2,250	3,645	1,395	62.0%
Transfers from Other Funds:				
PIT in Excess of Revenue Bond Debt Service	21,748	28,314	6,566	30.2%
PTET in Excess of Revenue Bond Debt Service	6,978	7,984	1,006	14.4%
ECEP in Excess of Revenue Bond Debt Service	0	8	8	100.0%
Sales Tax in Excess of LGAC Bond Debt Service	0	0	0	0.0%
Sales Tax in Excess of Revenue Bond Debt Service	7,839	8,963	1,124	14.3%
Real Estate Taxes in Excess of CW/CA Debt Service	877	903	26	3.0%
All Other	3,942	2,552	(1,390)	-35.3%
<b>Total Receipts</b>	<b>102,997</b>	<b>115,514</b>	<b>12,517</b>	<b>12.2%</b>
<b>Disbursements:</b>				
Assistance and Grants	69,119	76,603	7,484	10.8%
State Operations:				
Personal Service	9,997	10,795	798	8.0%
Non-Personal Service	2,303	2,689	386	16.8%
General State Charges	9,651	9,116	(535)	-5.5%
Transfers to Other Funds:				
Debt Service	239	277	38	15.9%
Capital Projects	5,798	4,922	(876)	-15.1%
SUNY Operations	1,535	1,739	204	13.3%
Other Purposes	1,475	2,248	773	52.4%
<b>Total Disbursements</b>	<b>100,117</b>	<b>108,389</b>	<b>8,272</b>	<b>8.3%</b>
<b>Excess (Deficiency) of Receipts Over Disbursements</b>	<b>2,880</b>	<b>7,125</b>	<b>4,245</b>	<b>147.4%</b>
<b>Closing Fund Balance</b>	<b>46,331</b>	<b>53,456</b>	<b>7,125</b>	<b>15.4%</b>
<b>Statutory Reserves</b>				
Community Projects	25	25	0	
Contingency Reserve	21	21	0	
Rainy Day Reserve	4,638	7,138	2,500	
Tax Stabilization Reserve	1,618	1,618	0	
<b>Reserved For</b>				
Debt Management	2,436	1,860	(576)	
Economic Uncertainties	13,812	12,847	(965)	
Extraordinary Monetary Settlements	1,110	690	(420)	
Labor Settlements/Agency Operations	1,765	3,099	1,334	
Timing of PTET/PIT Credits	14,137	16,405	2,268	
Undesignated Fund Balance	6,769	9,753	2,984	

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

	FY 2025 Projected	FY 2026 Projected	Annual \$ Change	Annual % Change
<b>Opening Fund Balance</b>	<b>46,331</b>	<b>53,456</b>	<b>7,125</b>	<b>15.4%</b>
<b>Receipts:</b>				
Taxes:				
Personal Income Tax	29,028	28,134	(894)	-3.1%
Consumption/Use Taxes	10,108	10,418	310	3.1%
Business Taxes	17,978	16,909	(1,069)	-5.9%
Other Taxes	1,398	1,461	63	4.5%
Miscellaneous Receipts	4,633	4,112	(521)	-11.2%
Federal Receipts	3,645	0	(3,645)	-100.0%
Transfers from Other Funds:				
PIT in Excess of Revenue Bond Debt Service	28,314	28,428	114	0.4%
PTET in Excess of Revenue Bond Debt Service	7,984	6,734	(1,250)	-15.7%
ECEP in Excess of Revenue Bond Debt Service	8	8	0	0.0%
Sales Tax in Excess of LGAC Bond Debt Service	0	0	0	0.0%
Sales Tax in Excess of Revenue Bond Debt Service	8,963	9,028	65	0.7%
Real Estate Taxes in Excess of CW/CA Debt Service	903	990	87	9.6%
All Other	2,552	2,336	(216)	-8.5%
<b>Total Receipts</b>	<b>115,514</b>	<b>108,558</b>	<b>(6,956)</b>	<b>-6.0%</b>
<b>Disbursements:</b>				
Assistance and Grants	76,603	82,419	5,816	7.6%
State Operations:				
Personal Service	10,795	11,842	1,047	9.7%
Non-Personal Service	2,689	3,682	993	36.9%
General State Charges	9,116	9,712	596	6.5%
Transfers to Other Funds:				
Debt Service	277	300	23	8.3%
Capital Projects	4,922	4,439	(483)	-9.8%
SUNY Operations	1,739	1,864	125	7.2%
Other Purposes	2,248	2,071	(177)	-7.9%
<b>Total Disbursements</b>	<b>108,389</b>	<b>116,329</b>	<b>7,940</b>	<b>7.3%</b>
<b>Excess (Deficiency) of Receipts Over Disbursements</b>	<b>7,125</b>	<b>(7,771)</b>	<b>(14,896)</b>	<b>-209.1%</b>
<b>Closing Fund Balance</b>	<b>53,456</b>	<b>45,685</b>	<b>(7,771)</b>	<b>-14.5%</b>
<b>Statutory Reserves</b>				
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	
<b>Reserved For</b>				
Debt Management	1,860	1,000	(860)	
Economic Uncertainties	12,847	11,347	(1,500)	
Extraordinary Monetary Settlements	690	413	(277)	
Labor Settlements/Agency Operations	3,099	3,099	0	
Timing of PTET/PIT Credits	16,405	13,774	(2,631)	
Undesignated Fund Balance	9,753	6,250	(3,503)	

**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>
<b>Receipts:</b>				
Taxes:				
Personal Income Tax	28,134	31,372	33,277	35,481
Consumption/Use Taxes	10,418	10,695	10,977	11,246
Business Taxes	16,909	18,208	17,603	17,787
Other Taxes	1,461	1,530	1,596	1,661
Miscellaneous Receipts	4,112	3,069	2,233	2,114
Federal Receipts	0	0	0	0
Transfers from Other Funds:				
PIT in Excess of Revenue Bond Debt Service	28,428	29,512	30,649	32,536
PTET in Excess of Revenue Bond Debt Service	6,734	8,057	8,206	8,380
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	9,028	9,111	9,109	9,252
Real Estate Taxes in Excess of CW/CA Debt Service	990	1,094	1,219	1,296
All Other	2,336	2,137	1,728	1,843
<b>Total Receipts</b>	<b><u>108,558</u></b>	<b><u>114,794</u></b>	<b><u>116,607</u></b>	<b><u>121,606</u></b>
<b>Disbursements:</b>				
Assistance and Grants	82,419	87,189	92,322	97,505
State Operations:				
Personal Service	11,842	12,781	13,182	12,723
Non-Personal Service	3,682	3,807	3,857	3,770
General State Charges	9,712	10,768	11,976	12,970
Transfers to Other Funds:				
Debt Service	300	328	334	568
Capital Projects	4,439	3,354	4,135	4,377
SUNY Operations	1,864	1,808	1,777	1,777
Other Purposes	2,071	1,869	1,656	1,698
<b>Total Disbursements</b>	<b><u>116,329</u></b>	<b><u>121,904</u></b>	<b><u>129,239</u></b>	<b><u>135,388</u></b>
<b>Use (Reservation) of Fund Balance:</b>				
Debt Management	860	0	0	0
Economic Uncertainties	1,500	1,000	862	0
Extraordinary Monetary Settlements	277	367	46	0
Rainy Day Reserve	(1,000)	(1,000)	(862)	0
Timing of PTET/PIT Credits	2,631	268	(226)	(320)
Undesignated Fund Balance	3,503	(4)	3,037	3,076
<b>Total Use (Reservation) of Fund Balance</b>	<b><u>7,771</u></b>	<b><u>631</u></b>	<b><u>2,857</u></b>	<b><u>2,756</u></b>
<b>Excess (Deficiency) of Receipts and Use (Reservation) of Fund Balance Over Disbursements</b>	<b><u>0</u></b>	<b><u>(6,479)</u></b>	<b><u>(9,775)</u></b>	<b><u>(11,026)</u></b>

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

	<b>FY 2025 Enacted</b>	<b>Change</b>	<b>FY 2025 Third Quarter</b>
<b>Receipts:</b>			
Taxes:			
Personal Income Tax	26,922	2,106	29,028
Consumption/Use Taxes	10,091	17	10,108
Business Taxes	18,038	(60)	17,978
Other Taxes	1,397	1	1,398
Miscellaneous Receipts	4,460	173	4,633
Federal Receipts	3,645	0	3,645
Transfers from Other Funds:			
PIT in Excess of Revenue Bond Debt Service	26,446	1,868	28,314
PTET in Excess of Revenue Bond Debt Service	7,374	610	7,984
ECEP in Excess of Revenue Bond Debt Service	8	0	8
Sales Tax in Excess of LGAC Bond Debt Service	0	0	0
Sales Tax in Excess of Revenue Bond Debt Service	8,973	(10)	8,963
Real Estate Taxes in Excess of CW/CA Debt Service	857	46	903
All Other	1,745	807	2,552
<b>Total Receipts</b>	<b>109,956</b>	<b>5,558</b>	<b>115,514</b>
<b>Disbursements:</b>			
Assistance and Grants	77,404	(801)	76,603
State Operations:			
Personal Service	11,136	(341)	10,795
Non-Personal Service	2,664	25	2,689
General State Charges	7,310	1,806	9,116
Transfers to Other Funds:			
Debt Service	286	(9)	277
Capital Projects	5,116	(194)	4,922
SUNY Operations	1,767	(28)	1,739
Other Purposes	2,089	159	2,248
<b>Total Disbursements</b>	<b>107,772</b>	<b>617</b>	<b>108,389</b>
<b>Use (Reservation) of Fund Balance:</b>			
Debt Management	576	0	576
Economic Uncertainties	0	965	965
Extraordinary Monetary Settlements	419	1	420
Labor Settlements/Agency Operations	(1,334)	0	(1,334)
Rainy Day Reserve	(1,500)	(1,000)	(2,500)
Timing of PTET/PIT Credits	(864)	(1,404)	(2,268)
Undesignated Fund Balance	519	(3,503)	(2,984)
<b>Total Use (Reservation) of Fund Balance</b>	<b>(2,184)</b>	<b>(4,941)</b>	<b>(7,125)</b>
<b>Excess (Deficiency) of Receipts and Use (Reservation) of Fund Balance Over Disbursements</b>	<b>0</b>	<b>0</b>	<b>0</b>



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

	<b>FY 2025 Mid-Year</b>	<b>Change</b>	<b>FY 2025 Third Quarter</b>
<b>Receipts:</b>			
Taxes:			
Personal Income Tax	28,197	831	29,028
Consumption/Use Taxes	10,091	17	10,108
Business Taxes	17,963	15	17,978
Other Taxes	1,397	1	1,398
Miscellaneous Receipts	4,683	(50)	4,633
Federal Receipts	3,645	0	3,645
Transfers from Other Funds:			
PIT in Excess of Revenue Bond Debt Service	27,257	1,057	28,314
PTET in Excess of Revenue Bond Debt Service	7,759	225	7,984
ECEP in Excess of Revenue Bond Debt Service	8	0	8
Sales Tax in Excess of LGAC Bond Debt Service	0	0	0
Sales Tax in Excess of Revenue Bond Debt Service	8,959	4	8,963
Real Estate Taxes in Excess of CW/CA Debt Service	857	46	903
All Other	1,709	843	2,552
<b>Total Receipts</b>	<b>112,525</b>	<b>2,989</b>	<b>115,514</b>
<b>Disbursements:</b>			
Assistance and Grants	77,018	(415)	76,603
State Operations:			
Personal Service	11,009	(214)	10,795
Non-Personal Service	2,817	(128)	2,689
General State Charges	9,135	(19)	9,116
Transfers to Other Funds:			
Debt Service	276	1	277
Capital Projects	5,060	(138)	4,922
SUNY Operations	1,738	1	1,739
Other Purposes	2,291	(43)	2,248
<b>Total Disbursements</b>	<b>109,344</b>	<b>(955)</b>	<b>108,389</b>
<b>Use (Reservation) of Fund Balance:</b>			
Debt Management	576	0	576
Economic Uncertainties	(35)	1,000	965
Extraordinary Monetary Settlements	420	0	420
Labor Settlements/Agency Operations	(1,334)	0	(1,334)
Rainy Day Reserve	(1,500)	(1,000)	(2,500)
Timing of PTET/PIT Credits	(1,827)	(441)	(2,268)
Undesignated Fund Balance	519	(3,503)	(2,984)
<b>Total Use (Reservation) of Fund Balance</b>	<b>(3,181)</b>	<b>(3,944)</b>	<b>(7,125)</b>
<b>Excess (Deficiency) of Receipts and Use (Reservation) of Fund Balance Over Disbursements</b>	<b>0</b>	<b>0</b>	<b>0</b>

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

	<u>FY 2026 Mid-Year</u>	<u>Change</u>	<u>FY 2026 Executive</u>
<b>Receipts:</b>			
Taxes:			
Personal Income Tax	29,288	(1,154)	28,134
Consumption/Use Taxes	10,314	104	10,418
Business Taxes	17,019	(110)	16,909
Other Taxes	1,458	3	1,461
Miscellaneous Receipts	4,112	0	4,112
Federal Receipts	0	0	0
Transfers from Other Funds:			
PIT in Excess of Revenue Bond Debt Service	29,121	(693)	28,428
PTET in Excess of Revenue Bond Debt Service	6,489	245	6,734
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	9,038	(10)	9,028
Real Estate Taxes in Excess of CW/CA Debt Service	942	48	990
All Other	1,972	364	2,336
<b>Total Receipts</b>	<b><u>109,761</u></b>	<b><u>(1,203)</u></b>	<b><u>108,558</u></b>
<b>Disbursements:</b>			
Assistance and Grants	81,881	538	82,419
State Operations:			
Personal Service	11,498	344	11,842
Non-Personal Service	3,406	276	3,682
General State Charges	9,628	84	9,712
Transfers to Other Funds:			
Debt Service	299	1	300
Capital Projects	4,765	(326)	4,439
SUNY Operations	1,763	101	1,864
Other Purposes	1,823	248	2,071
<b>Total Disbursements</b>	<b><u>115,063</u></b>	<b><u>1,266</u></b>	<b><u>116,329</u></b>
<b>Use (Reservation) of Fund Balance:</b>			
Debt Management	860	0	860
Economic Uncertainties	500	1,000	1,500
Extraordinary Monetary Settlements	277	0	277
Rainy Day Reserve	0	(1,000)	(1,000)
Timing of PTET/PIT Credits	2,646	(15)	2,631
Undesignated Fund Balance	0	3,503	3,503
<b>Total Use (Reservation) of Fund Balance</b>	<b><u>4,283</u></b>	<b><u>3,488</u></b>	<b><u>7,771</u></b>
<b>Excess (Deficiency) of Receipts and Use (Reservation) of Fund Balance Over Disbursements</b>	<b><u>(1,019)</u></b>	<b><u>1,019</u></b>	<b><u>0</u></b>

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

	<u>FY 2027 Mid-Year</u>	<u>Change</u>	<u>FY 2027 Executive</u>
<b>Receipts:</b>			
Taxes:			
Personal Income Tax	35,071	(3,699)	31,372
Consumption/Use Taxes	10,567	128	10,695
Business Taxes	9,778	8,430	18,208
Other Taxes	1,516	14	1,530
Miscellaneous Receipts	2,569	500	3,069
Federal Receipts	0	0	0
Transfers from Other Funds:			
PIT in Excess of Revenue Bond Debt Service	33,272	(3,760)	29,512
PTET in Excess of Revenue Bond Debt Service	(891)	8,948	8,057
ECEP in Excess of Revenue Bond Debt Service	0	9	9
Sales Tax in Excess of LGAC Bond Debt Service	0	0	0
Sales Tax in Excess of Revenue Bond Debt Service	9,140	(29)	9,111
Real Estate Taxes in Excess of CW/CA Debt Service	1,041	53	1,094
All Other	1,562	575	2,137
<b>Total Receipts</b>	<b><u>103,625</u></b>	<b><u>11,169</u></b>	<b><u>114,794</u></b>
<b>Disbursements:</b>			
Assistance and Grants	85,946	1,243	87,189
State Operations:			
Personal Service	12,360	421	12,781
Non-Personal Service	3,528	279	3,807
General State Charges	10,740	28	10,768
Transfers to Other Funds:			
Debt Service	327	1	328
Capital Projects	3,513	(159)	3,354
SUNY Operations	1,761	47	1,808
Other Purposes	1,823	46	1,869
<b>Total Disbursements</b>	<b><u>119,998</u></b>	<b><u>1,906</u></b>	<b><u>121,904</u></b>
<b>Use (Reservation) of Fund Balance:</b>			
Economic Uncertainties	0	1,000	1,000
Extraordinary Monetary Settlements	367	0	367
Rainy Day Reserve	0	(1,000)	(1,000)
Timing of PTET/PIT Credits	13,018	(12,750)	268
Undesignated Fund Balance	(3,203)	3,199	(4)
<b>Total Use (Reservation) of Fund Balance</b>	<b><u>10,182</u></b>	<b><u>(9,551)</u></b>	<b><u>631</u></b>
<b>Excess (Deficiency) of Receipts and Use (Reservation) of Fund Balance Over Disbursements</b>	<b><u>(6,191)</u></b>	<b><u>(288)</u></b>	<b><u>(6,479)</u></b>

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

	<u>FY 2028 Mid-Year</u>	<u>Change</u>	<u>FY 2028 Executive</u>
<b>Receipts:</b>			
Taxes:			
Personal Income Tax	40,529	(7,252)	33,277
Consumption/Use Taxes	10,804	173	10,977
Business Taxes	9,889	7,714	17,603
Other Taxes	1,581	15	1,596
Miscellaneous Receipts	2,233	0	2,233
Federal Receipts	0	0	0
Transfers from Other Funds:			
PIT in Excess of Revenue Bond Debt Service	38,009	(7,360)	30,649
PTET in Excess of Revenue Bond Debt Service	0	8,206	8,206
ECEP in Excess of Revenue Bond Debt Service	0	10	10
Sales Tax in Excess of LGAC Bond Debt Service	0	0	0
Sales Tax in Excess of Revenue Bond Debt Service	9,115	(6)	9,109
Real Estate Taxes in Excess of CW/CA Debt Service	1,162	57	1,219
All Other	1,594	134	1,728
<b>Total Receipts</b>	<b><u>114,916</u></b>	<b><u>1,691</u></b>	<b><u>116,607</u></b>
<b>Disbursements:</b>			
Assistance and Grants	89,487	2,835	92,322
State Operations:			
Personal Service	12,757	425	13,182
Non-Personal Service	3,569	288	3,857
General State Charges	11,869	107	11,976
Transfers to Other Funds:			
Debt Service	333	1	334
Capital Projects	3,920	215	4,135
SUNY Operations	1,761	16	1,777
Other Purposes	1,680	(24)	1,656
<b>Total Disbursements</b>	<b><u>125,376</u></b>	<b><u>3,863</u></b>	<b><u>129,239</u></b>
<b>Use (Reservation) of Fund Balance:</b>			
Economic Uncertainties	0	862	862
Extraordinary Monetary Settlements	46	0	46
Rainy Day Reserve	0	(862)	(862)
Timing of PTET/PIT Credits	300	(526)	(226)
Undesignated Fund Balance	3,037	0	3,037
<b>Total Use (Reservation) of Fund Balance</b>	<b><u>3,383</u></b>	<b><u>(526)</u></b>	<b><u>2,857</u></b>
<b>Excess (Deficiency) of Receipts and Use (Reservation) of Fund Balance Over Disbursements</b>	<b><u>(7,077)</u></b>	<b><u>(2,698)</u></b>	<b><u>(9,775)</u></b>

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

	<u>FY 2029 Mid-Year</u>	<u>Change</u>	<u>FY 2029 Executive</u>
<b>Receipts:</b>			
Taxes:			
Personal Income Tax	41,476	(5,995)	35,481
Consumption/Use Taxes	11,052	194	11,246
Business Taxes	9,929	7,858	17,787
Other Taxes	1,648	13	1,661
Miscellaneous Receipts	2,114	0	2,114
Federal Receipts	0	0	0
Transfers from Other Funds:			
PIT in Excess of Revenue Bond Debt Service	38,711	(6,175)	32,536
PTET in Excess of Revenue Bond Debt Service	0	8,380	8,380
ECEP in Excess of Revenue Bond Debt Service	0	10	10
Sales Tax in Excess of LGAC Bond Debt Service	0	0	0
Sales Tax in Excess of Revenue Bond Debt Service	9,267	(15)	9,252
Real Estate Taxes in Excess of CW/CA Debt Service	1,235	61	1,296
All Other	1,843	0	1,843
<b>Total Receipts</b>	<b><u>117,275</u></b>	<b><u>4,331</u></b>	<b><u>121,606</u></b>
<b>Disbursements:</b>			
Assistance and Grants	93,490	4,015	97,505
State Operations:			
Personal Service	12,296	427	12,723
Non-Personal Service	3,472	298	3,770
General State Charges	12,766	204	12,970
Transfers to Other Funds:			
Debt Service	566	2	568
Capital Projects	4,231	146	4,377
SUNY Operations	1,761	16	1,777
Other Purposes	1,680	18	1,698
<b>Total Disbursements</b>	<b><u>130,262</u></b>	<b><u>5,126</u></b>	<b><u>135,388</u></b>
<b>Use (Reservation) of Fund Balance:</b>			
Timing of PTET/PIT Credits	0	(320)	(320)
Undesignated Fund Balance	3,075	1	3,076
<b>Total Use (Reservation) of Fund Balance</b>	<b><u>3,075</u></b>	<b><u>(319)</u></b>	<b><u>2,756</u></b>
<b>Excess (Deficiency) of Receipts and Use (Reservation) of Fund Balance Over Disbursements</b>	<b><u>(9,912)</u></b>	<b><u>(1,114)</u></b>	<b><u>(11,026)</u></b>

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

	<b>FY 2026</b>	<b>FY 2027</b>	<b>FY 2028</b>	<b>FY 2029</b>
	<b>Projected</b>	<b>Projected</b>	<b>Projected</b>	<b>Projected</b>
<b>Taxes:</b>				
Withholdings	61,941	64,440	67,664	70,499
Estimated Payments	13,586	14,988	15,625	16,682
Final Payments	3,761	3,957	4,182	4,482
Other Payments	2,040	2,091	2,177	2,233
<b>Gross Collections</b>	<b>81,328</b>	<b>85,476</b>	<b>89,648</b>	<b>93,896</b>
State/City Offset	(1,551)	(1,639)	(1,711)	(1,761)
Refunds	(20,717)	(18,448)	(18,890)	(18,813)
<b>Reported Tax Collections</b>	<b>59,060</b>	<b>65,389</b>	<b>69,047</b>	<b>73,322</b>
STAR (Dedicated Deposits)	(1,397)	(1,320)	(1,247)	(1,180)
RBTF (Dedicated Transfers)	(29,529)	(32,697)	(34,523)	(36,661)
<b>Personal Income Tax</b>	<b>28,134</b>	<b>31,372</b>	<b>33,277</b>	<b>35,481</b>
Sales and Use Tax	19,767	20,341	20,921	21,477
Cigarette and Tobacco Taxes	241	231	223	214
Vapor Excise Tax	0	0	0	0
Motor Fuel Tax	0	0	0	0
Alcoholic Beverage Taxes	272	272	272	272
Opioid Excise Tax	20	20	20	20
Medical Cannabis Excise Tax	0	0	0	0
Adult Use Cannabis Tax	0	0	0	0
Highway Use Tax	0	0	0	0
Auto Rental Tax	0	0	0	0
Peer to Peer Car Sharing Tax	2	2	2	2
<b>Gross Consumption/Use Taxes</b>	<b>20,302</b>	<b>20,866</b>	<b>21,438</b>	<b>21,985</b>
LGAC/STBF (Dedicated Transfers)	(9,884)	(10,171)	(10,461)	(10,739)
<b>Consumption/Use Taxes</b>	<b>10,418</b>	<b>10,695</b>	<b>10,977</b>	<b>11,246</b>
Corporation Franchise Tax	7,038	6,981	6,115	5,998
Corporation and Utilities Tax	432	436	433	440
Insurance Taxes	2,616	2,734	2,849	2,969
Bank Tax	90	0	0	0
Pass Through Entity Tax	13,467	16,114	16,412	16,760
Petroleum Business Tax	0	0	0	0
<b>Gross Business Taxes</b>	<b>23,643</b>	<b>26,265</b>	<b>25,809</b>	<b>26,167</b>
RBTF (Dedicated Transfers)	(6,734)	(8,057)	(8,206)	(8,380)
<b>Business Taxes</b>	<b>16,909</b>	<b>18,208</b>	<b>17,603</b>	<b>17,787</b>
Estate Tax	1,438	1,503	1,568	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	15	18	18	15
Other Taxes	1	1	1	1
<b>Gross Other Taxes</b>	<b>2,747</b>	<b>2,922</b>	<b>3,111</b>	<b>3,251</b>
Real Estate Transfer Tax (Dedicated)	(1,278)	(1,383)	(1,505)	(1,580)
RBTF (Dedicated Transfers)	(8)	(9)	(10)	(10)
<b>Other Taxes</b>	<b>1,461</b>	<b>1,530</b>	<b>1,596</b>	<b>1,661</b>
<b>Payroll Tax</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Taxes</b>	<b>56,922</b>	<b>61,805</b>	<b>63,453</b>	<b>66,175</b>
Licenses, Fees, Etc.	781	779	779	779
Abandoned Property	450	450	450	450
Motor Vehicle Fees	317	326	340	321
ABC License Fee	60	60	60	60
Reimbursements	216	216	216	216
Investment Income	2,100	1,050	200	100
Extraordinary Settlements	0	0	0	0
Other Transactions	188	188	188	188
<b>Miscellaneous Receipts</b>	<b>4,112</b>	<b>3,069</b>	<b>2,233</b>	<b>2,114</b>
<b>Federal Receipts</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total</b>	<b>61,034</b>	<b>64,874</b>	<b>65,686</b>	<b>68,289</b>

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

	FY 2024 Actuals	FY 2025 Projected	Annual \$ Change	Annual % Change
<b>Taxes:</b>				
Withholdings	54,699	59,736	5,037	9.2%
Estimated Payments	10,779	12,907	2,128	19.7%
Final Payments	3,650	3,571	(79)	-2.2%
Other Payments	1,871	1,984	113	6.0%
<b>Gross Collections</b>	<b>70,999</b>	<b>78,198</b>	<b>7,199</b>	<b>10.1%</b>
State/City Offset	(1,253)	(1,352)	(99)	-7.9%
Refunds	(15,907)	(15,883)	24	0.2%
<b>Reported Tax Collections</b>	<b>53,839</b>	<b>60,963</b>	<b>7,124</b>	<b>13.2%</b>
STAR (Dedicated Deposits)	(1,608)	(1,453)	155	9.6%
RBTF (Dedicated Transfers)	(26,919)	(30,482)	(3,563)	-13.2%
<b>Personal Income Tax</b>	<b>25,312</b>	<b>29,028</b>	<b>3,716</b>	<b>14.7%</b>
Sales and Use Tax	18,624	19,128	504	2.7%
Cigarette and Tobacco Taxes	260	250	(10)	-3.8%
Vapor Excise Tax	0	0	0	0.0%
Motor Fuel Tax	0	0	0	0.0%
Alcoholic Beverage Taxes	275	272	(3)	-1.1%
Opioid Excise Tax	22	20	(2)	-9.1%
Medical Cannabis Excise Tax	0	0	0	0.0%
Adult Use Cannabis Tax	0	0	0	0.0%
Highway Use Tax	0	0	0	0.0%
Auto Rental Tax	0	0	0	0.0%
Peer to Peer Car Sharing Tax	0	2	2	100.0%
<b>Gross Consumption/Use Taxes</b>	<b>19,181</b>	<b>19,672</b>	<b>491</b>	<b>2.6%</b>
LGAC/STBF (Dedicated Transfers)	(9,309)	(9,564)	(255)	-2.7%
<b>Consumption/Use Taxes</b>	<b>9,872</b>	<b>10,108</b>	<b>236</b>	<b>2.4%</b>
Corporation Franchise Tax	7,525	6,956	(569)	-7.6%
Corporation and Utilities Tax	401	423	22	5.5%
Insurance Taxes	2,521	2,525	4	0.2%
Bank Tax	0	90	90	100.0%
Pass Through Entity Tax	13,956	15,968	2,012	14.4%
Petroleum Business Tax	0	0	0	0.0%
<b>Gross Business Taxes</b>	<b>24,403</b>	<b>25,962</b>	<b>1,559</b>	<b>6.4%</b>
RBTF (Dedicated Transfers)	(6,978)	(7,984)	(1,006)	-14.4%
<b>Business Taxes</b>	<b>17,425</b>	<b>17,978</b>	<b>553</b>	<b>3.2%</b>
Estate Tax	1,856	1,377	(479)	-25.8%
Real Estate Transfer Tax	1,165	1,192	27	2.3%
Employer Compensation Expense Program	14	15	1	7.1%
Gift Tax	0	0	0	0.0%
Real Property Gains Tax	0	0	0	0.0%
Pari-Mutuel Taxes	12	12	0	0.0%
Other Taxes	1	2	1	100.0%
<b>Gross Other Taxes</b>	<b>3,048</b>	<b>2,598</b>	<b>(450)</b>	<b>-14.8%</b>
Real Estate Transfer Tax (Dedicated)	(1,165)	(1,192)	(27)	-2.3%
RBTF (Dedicated Transfers)	(7)	(8)	(1)	-14.3%
<b>Other Taxes</b>	<b>1,876</b>	<b>1,398</b>	<b>(478)</b>	<b>-25.5%</b>
<b>Payroll Tax</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0%</b>
<b>Total Taxes</b>	<b>54,485</b>	<b>58,512</b>	<b>4,027</b>	<b>7.4%</b>
Licenses, Fees, Etc.	684	780	96	14.0%
Abandoned Property	783	550	(233)	-29.8%
Motor Vehicle Fees	258	268	10	3.9%
ABC License Fee	60	60	0	0.0%
Reimbursements	198	216	18	9.1%
Investment Income	2,455	2,550	95	3.9%
Extraordinary Settlements	63	0	(63)	-100.0%
Other Transactions	377	209	(168)	-44.6%
<b>Miscellaneous Receipts</b>	<b>4,878</b>	<b>4,633</b>	<b>(245)</b>	<b>-5.0%</b>
<b>Federal Receipts</b>	<b>2,250</b>	<b>3,645</b>	<b>1,395</b>	<b>62.0%</b>
<b>Total</b>	<b>61,613</b>	<b>66,790</b>	<b>5,177</b>	<b>8.4%</b>

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

	FY 2025 Projected	FY 2026 Projected	Annual \$ Change	Annual % Change
<b>Taxes:</b>				
Withholdings	59,736	61,941	2,205	3.7%
Estimated Payments	12,907	13,586	679	5.3%
Final Payments	3,571	3,761	190	5.3%
Other Payments	1,984	2,040	56	2.8%
<b>Gross Collections</b>	<b>78,198</b>	<b>81,328</b>	<b>3,130</b>	<b>4.0%</b>
State/City Offset	(1,352)	(1,551)	(199)	-14.7%
Refunds	(15,883)	(20,717)	(4,834)	-30.4%
<b>Reported Tax Collections</b>	<b>60,963</b>	<b>59,060</b>	<b>(1,903)</b>	<b>-3.1%</b>
STAR (Dedicated Deposits)	(1,453)	(1,397)	56	3.9%
RBTF (Dedicated Transfers)	(30,482)	(29,529)	953	3.1%
<b>Personal Income Tax</b>	<b>29,028</b>	<b>28,134</b>	<b>(894)</b>	<b>-3.1%</b>
Sales and Use Tax	19,128	19,767	639	3.3%
Cigarette and Tobacco Taxes	250	241	(9)	-3.6%
Vapor Excise Tax	0	0	0	0.0%
Motor Fuel Tax	0	0	0	0.0%
Alcoholic Beverage Taxes	272	272	0	0.0%
Opioid Excise Tax	20	20	0	0.0%
Medical Cannabis Excise Tax	0	0	0	0.0%
Adult Use Cannabis Tax	0	0	0	0.0%
Highway Use Tax	0	0	0	0.0%
Auto Rental Tax	0	0	0	0.0%
Peer to Peer Car Sharing Tax	2	2	0	0.0%
<b>Gross Consumption/Use Taxes</b>	<b>19,672</b>	<b>20,302</b>	<b>630</b>	<b>3.2%</b>
LGAC/STBF (Dedicated Transfers)	(9,564)	(9,884)	(320)	-3.3%
<b>Consumption/Use Taxes</b>	<b>10,108</b>	<b>10,418</b>	<b>310</b>	<b>3.1%</b>
Corporation Franchise Tax	6,956	7,038	82	1.2%
Corporation and Utilities Tax	423	432	9	2.1%
Insurance Taxes	2,525	2,616	91	3.6%
Bank Tax	90	90	0	0.0%
Pass Through Entity Tax	15,968	13,467	(2,501)	-15.7%
Petroleum Business Tax	0	0	0	0.0%
<b>Gross Business Taxes</b>	<b>25,962</b>	<b>23,643</b>	<b>(2,319)</b>	<b>-8.9%</b>
RBTF (Dedicated Transfers)	(7,984)	(6,734)	1,250	15.7%
<b>Business Taxes</b>	<b>17,978</b>	<b>16,909</b>	<b>(1,069)</b>	<b>-5.9%</b>
Estate Tax	1,377	1,438	61	4.4%
Real Estate Transfer Tax	1,192	1,278	86	7.2%
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	12	15	3	25.0%
Other Taxes	2	1	(1)	-50.0%
<b>Gross Other Taxes</b>	<b>2,598</b>	<b>2,747</b>	<b>149</b>	<b>5.7%</b>
Real Estate Transfer Tax (Dedicated)	(1,192)	(1,278)	(86)	-7.2%
RBTF (Dedicated Transfers)	(8)	(8)	0	0.0%
<b>Other Taxes</b>	<b>1,398</b>	<b>1,461</b>	<b>63</b>	<b>4.5%</b>
<b>Payroll Tax</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0%</b>
<b>Total Taxes</b>	<b>58,512</b>	<b>56,922</b>	<b>(1,590)</b>	<b>-2.7%</b>
Licenses, Fees, Etc.	780	781	1	0.1%
Abandoned Property	550	450	(100)	-18.2%
Motor Vehicle Fees	268	317	49	18.3%
ABC License Fee	60	60	0	0.0%
Reimbursements	216	216	0	0.0%
Investment Income	2,550	2,100	(450)	-17.6%
Extraordinary Settlements	0	0	0	0.0%
Other Transactions	209	188	(21)	-10.0%
<b>Miscellaneous Receipts</b>	<b>4,633</b>	<b>4,112</b>	<b>(521)</b>	<b>-11.2%</b>
<b>Federal Receipts</b>	<b>3,645</b>	<b>0</b>	<b>(3,645)</b>	<b>-100.0%</b>
<b>Total</b>	<b>66,790</b>	<b>61,034</b>	<b>(5,756)</b>	<b>-8.6%</b>



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

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

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

	<u>General Fund</u>	<u>State Special Revenue Funds</u>	<u>Debt Service Funds</u>	<u>State Operating Funds Total</u>
<b>Opening Fund Balance</b>	<b>46,331</b>	<b>9,642</b>	<b>104</b>	<b>56,077</b>
<b>Receipts:</b>				
Taxes	58,512	6,447	48,973	113,932
Miscellaneous Receipts	4,633	19,540	507	24,680
Federal Receipts	3,645	(11)	62	3,696
<b>Total Receipts</b>	<b>66,790</b>	<b>25,976</b>	<b>49,542</b>	<b>142,308</b>
<b>Disbursements:</b>				
Assistance and Grants	76,603	20,171	0	96,774
State Operations:				
Personal Service	10,795	5,931	0	16,726
Non-Personal Service	2,689	3,582	39	6,310
General State Charges	9,116	1,247	0	10,363
Debt Service	0	0	3,163	3,163
Capital Projects	0	0	0	0
<b>Total Disbursements</b>	<b>99,203</b>	<b>30,931</b>	<b>3,202</b>	<b>133,336</b>
<b>Other Financing Sources (Uses):</b>				
Transfers from Other Funds	48,724	3,930	2,792	55,446
Transfers to Other Funds	(9,186)	1,017	(49,130)	(57,299)
Bond and Note Proceeds	0	0	0	0
<b>Net Other Financing Sources (Uses)</b>	<b>39,538</b>	<b>4,947</b>	<b>(46,338)</b>	<b>(1,853)</b>
<b>Excess (Deficiency) of Receipts and Other Financing Sources (Uses) Over Disbursements</b>	<b>7,125</b>	<b>(8)</b>	<b>2</b>	<b>7,119</b>
<b>Closing Fund Balance</b>	<b>53,456</b>	<b>9,634</b>	<b>106</b>	<b>63,196</b>

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

	<u>General Fund</u>	<u>State Special Revenue Funds</u>	<u>Debt Service Funds</u>	<u>State Operating Funds Total</u>
<b>Opening Fund Balance</b>	<b>53,456</b>	<b>9,634</b>	<b>106</b>	<b>63,196</b>
<b>Receipts:</b>				
Taxes	56,922	6,537	47,176	110,635
Miscellaneous Receipts	4,112	22,449	417	26,978
Federal Receipts	0	(10)	58	48
<b>Total Receipts</b>	<b>61,034</b>	<b>28,976</b>	<b>47,651</b>	<b>137,661</b>
<b>Disbursements:</b>				
Assistance and Grants	82,419	22,553	0	104,972
State Operations:				
Personal Service	11,842	6,220	0	18,062
Non-Personal Service	3,682	3,724	41	7,447
General State Charges	9,712	1,293	0	11,005
Debt Service	0	0	2,318	2,318
Capital Projects	0	0	0	0
<b>Total Disbursements</b>	<b>107,655</b>	<b>33,790</b>	<b>2,359</b>	<b>143,804</b>
<b>Other Financing Sources (Uses):</b>				
Transfers from Other Funds	47,524	3,729	1,992	53,245
Transfers to Other Funds	(8,674)	1,035	(47,279)	(54,918)
Bond and Note Proceeds	0	0	0	0
<b>Net Other Financing Sources (Uses)</b>	<b>38,850</b>	<b>4,764</b>	<b>(45,287)</b>	<b>(1,673)</b>
<b>Excess (Deficiency) of Receipts and Other Financing Sources (Uses) Over Disbursements</b>	<b>(7,771)</b>	<b>(50)</b>	<b>5</b>	<b>(7,816)</b>
<b>Closing Fund Balance</b>	<b>45,685</b>	<b>9,584</b>	<b>111</b>	<b>55,380</b>

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

	<b>General Fund</b>	<b>State Special Revenue Funds</b>	<b>Debt Service Funds</b>	<b>State Operating Funds Total</b>
<b>Receipts:</b>				
Taxes	61,805	6,623	52,060	120,488
Miscellaneous Receipts	3,069	21,786	437	25,292
Federal Receipts	0	(9)	53	44
<b>Total Receipts</b>	<b>64,874</b>	<b>28,400</b>	<b>52,550</b>	<b>145,824</b>
<b>Disbursements:</b>				
Assistance and Grants	87,189	21,836	0	109,025
State Operations:				
Personal Service	12,781	6,242	0	19,023
Non-Personal Service	3,807	3,766	39	7,612
General State Charges	10,768	1,314	0	12,082
Debt Service	0	0	4,621	4,621
Capital Projects	0	0	0	0
<b>Total Disbursements</b>	<b>114,545</b>	<b>33,158</b>	<b>4,660</b>	<b>152,363</b>
<b>Other Financing Sources (Uses):</b>				
Transfers from Other Funds	49,920	3,654	1,836	55,410
Transfers to Other Funds	(7,359)	1,068	(49,706)	(55,997)
Bond and Note Proceeds	0	0	0	0
<b>Net Other Financing Sources (Uses)</b>	<b>42,561</b>	<b>4,722</b>	<b>(47,870)</b>	<b>(587)</b>
<b>Use (Reservation) of Fund Balance:</b>				
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	268	0	0	268
Undesignated Fund Balance	(4)	0	0	(4)
<b>Total Use (Reservation) of Fund Balance</b>	<b>631</b>	<b>0</b>	<b>0</b>	<b>631</b>
<b>Excess (Deficiency) of Receipts and Use (Reservation) of Fund Balance Over Disbursements</b>	<b>(6,479)</b>	<b>(36)</b>	<b>20</b>	<b>(6,495)</b>

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

	<u>General Fund</u>	<u>State Special Revenue Funds</u>	<u>Debt Service Funds</u>	<u>State Operating Funds Total</u>
<b>Receipts:</b>				
Taxes	63,453	6,479	54,448	124,380
Miscellaneous Receipts	2,233	19,451	453	22,137
Federal Receipts	0	(8)	45	37
<b>Total Receipts</b>	<b>65,686</b>	<b>25,922</b>	<b>54,946</b>	<b>146,554</b>
<b>Disbursements:</b>				
Assistance and Grants	92,322	20,173	0	112,495
State Operations:				
Personal Service	13,182	6,424	0	19,606
Non-Personal Service	3,857	3,901	39	7,797
General State Charges	11,976	1,337	0	13,313
Debt Service	0	0	5,598	5,598
Capital Projects	0	0	0	0
<b>Total Disbursements</b>	<b>121,337</b>	<b>31,835</b>	<b>5,637</b>	<b>158,809</b>
<b>Other Financing Sources (Uses):</b>				
Transfers from Other Funds	50,921	3,425	1,811	56,157
Transfers to Other Funds	(7,902)	1,412	(51,098)	(57,588)
Bond and Note Proceeds	0	0	0	0
<b>Net Other Financing Sources (Uses)</b>	<b>43,019</b>	<b>4,837</b>	<b>(49,287)</b>	<b>(1,431)</b>
<b>Use (Reservation) of Fund Balance:</b>				
Economic Uncertainties	862	0	0	862
Extraordinary Monetary Settlements	46	0	0	46
Rainy Day Reserve	(862)	0	0	(862)
Timing of PTET/PIT Credits	(226)	0	0	(226)
Undesignated Fund Balance	3,037	0	0	3,037
<b>Total Use (Reservation) of Fund Balance</b>	<b>2,857</b>	<b>0</b>	<b>0</b>	<b>2,857</b>
<b>Excess (Deficiency) of Receipts and Use (Reservation) of Fund Balance Over Disbursements</b>	<b>(9,775)</b>	<b>(1,076)</b>	<b>22</b>	<b>(10,829)</b>

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

	<u>General Fund</u>	<u>State Special Revenue Funds</u>	<u>Debt Service Funds</u>	<u>State Operating Funds Total</u>
<b>Receipts:</b>				
Taxes	66,175	6,459	57,113	129,747
Miscellaneous Receipts	2,114	19,804	452	22,370
Federal Receipts	0	(7)	37	30
<b>Total Receipts</b>	<b>68,289</b>	<b>26,256</b>	<b>57,602</b>	<b>152,147</b>
<b>Disbursements:</b>				
Assistance and Grants	97,505	19,345	0	116,850
State Operations:				
Personal Service	12,723	6,634	0	19,357
Non-Personal Service	3,770	4,048	39	7,857
General State Charges	12,970	1,360	0	14,330
Debt Service	0	0	6,206	6,206
Capital Projects	0	0	0	0
<b>Total Disbursements</b>	<b>126,968</b>	<b>31,387</b>	<b>6,245</b>	<b>164,600</b>
<b>Other Financing Sources (Uses):</b>				
Transfers from Other Funds	53,317	3,466	2,013	58,796
Transfers to Other Funds	(8,420)	1,425	(53,348)	(60,343)
Bond and Note Proceeds	0	0	0	0
<b>Net Other Financing Sources (Uses)</b>	<b>44,897</b>	<b>4,891</b>	<b>(51,335)</b>	<b>(1,547)</b>
<b>Use (Reservation) of Fund Balance:</b>				
Timing of PTET/PIT Credits	(320)	0	0	(320)
Undesignated Fund Balance	3,076	0	0	3,076
<b>Total Use (Reservation) of Fund Balance</b>	<b>2,756</b>	<b>0</b>	<b>0</b>	<b>2,756</b>
<b>Excess (Deficiency) of Receipts and Use (Reservation) of Fund Balance Over Disbursements</b>	<b>(11,026)</b>	<b>(240)</b>	<b>22</b>	<b>(11,244)</b>

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

	<u>FY 2025 Projected</u>	<u>FY 2026 Projected</u>	<u>Annual \$ Change</u>	<u>Annual % Change</u>
<b>Opening Fund Balance</b>	<b>56,077</b>	<b>63,196</b>	<b>7,119</b>	<b>12.7%</b>
<b>Receipts:</b>				
Taxes	113,932	110,635	(3,297)	-2.9%
Miscellaneous Receipts	24,680	26,978	2,298	9.3%
Federal Receipts	3,696	48	(3,648)	-98.7%
<b>Total Receipts</b>	<b>142,308</b>	<b>137,661</b>	<b>(4,647)</b>	<b>-3.3%</b>
<b>Disbursements:</b>				
Assistance and Grants	96,774	104,972	8,198	8.5%
State Operations:				
Personal Service	16,726	18,062	1,336	8.0%
Non-Personal Service	6,310	7,447	1,137	18.0%
General State Charges	10,363	11,005	642	6.2%
Debt Service	3,163	2,318	(845)	-26.7%
Capital Projects	0	0	0	0.0%
<b>Total Disbursements</b>	<b>133,336</b>	<b>143,804</b>	<b>10,468</b>	<b>7.9%</b>
<b>Other Financing Sources (Uses):</b>				
Transfers from Other Funds	55,446	53,245	(2,201)	-4.0%
Transfers to Other Funds	(57,299)	(54,918)	2,381	4.2%
Bond and Note Proceeds	0	0	0	0.0%
<b>Net Other Financing Sources (Uses)</b>	<b>(1,853)</b>	<b>(1,673)</b>	<b>180</b>	<b>9.7%</b>
<b>Excess (Deficiency) of Receipts and Other Financing Sources (Uses) Over Disbursements</b>	<b>7,119</b>	<b>(7,816)</b>	<b>(14,935)</b>	<b>-209.8%</b>
<b>Closing Fund Balance</b>	<b>63,196</b>	<b>55,380</b>	<b>(7,816)</b>	<b>-12.4%</b>

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

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



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

	<u>General Fund</u>	<u>Special Revenue Funds</u>	<u>Capital Projects Funds</u>	<u>Debt Service Funds</u>	<u>All Funds Total</u>
<b>Opening Fund Balance</b>	<b>46,331</b>	<b>20,794</b>	<b>(1,317)</b>	<b>104</b>	<b>65,912</b>
<b>Receipts:</b>					
Taxes	58,512	6,447	1,487	48,973	115,419
Miscellaneous Receipts	4,633	20,332	7,283	507	32,755
Federal Receipts	3,645	91,574	3,221	62	98,502
<b>Total Receipts</b>	<b>66,790</b>	<b>118,353</b>	<b>11,991</b>	<b>49,542</b>	<b>246,676</b>
<b>Disbursements:</b>					
Assistance and Grants	76,603	109,097	6,539	0	192,239
State Operations:					
Personal Service	10,795	6,653	0	0	17,448
Non-Personal Service	2,689	6,551	0	39	9,279
General State Charges	9,116	1,643	0	0	10,759
Debt Service	0	0	0	3,163	3,163
Capital Projects	0	0	10,493	0	10,493
<b>Total Disbursements</b>	<b>99,203</b>	<b>123,944</b>	<b>17,032</b>	<b>3,202</b>	<b>243,381</b>
<b>Other Financing Sources (Uses):</b>					
Transfers from Other Funds	48,724	3,930	5,325	2,792	60,771
Transfers to Other Funds	(9,186)	(2,268)	(431)	(49,130)	(61,015)
Bond and Note Proceeds	0	0	269	0	269
<b>Net Other Financing Sources (Uses)</b>	<b>39,538</b>	<b>1,662</b>	<b>5,163</b>	<b>(46,338)</b>	<b>25</b>
<b>Excess (Deficiency) of Receipts and Other Financing Sources (Uses) Over Disbursements</b>	<b>7,125</b>	<b>(3,929)</b>	<b>122</b>	<b>2</b>	<b>3,320</b>
<b>Closing Fund Balance</b>	<b>53,456</b>	<b>16,865</b>	<b>(1,195)</b>	<b>106</b>	<b>69,232</b>

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

	<u>General Fund</u>	<u>Special Revenue Funds</u>	<u>Capital Projects Funds</u>	<u>Debt Service Funds</u>	<u>All Funds Total</u>
<b>Opening Fund Balance</b>	53,456	16,865	(1,195)	106	69,232
<b>Receipts:</b>					
Taxes	56,922	6,537	1,463	47,176	112,098
Miscellaneous Receipts	4,112	22,634	11,577	417	38,740
Federal Receipts	0	89,335	3,698	58	93,091
<b>Total Receipts</b>	<u>61,034</u>	<u>118,506</u>	<u>16,738</u>	<u>47,651</u>	<u>243,929</u>
<b>Disbursements:</b>					
Assistance and Grants	82,419	106,664	8,228	0	197,311
State Operations:					
Personal Service	11,842	6,946	0	0	18,788
Non-Personal Service	3,682	5,527	0	41	9,250
General State Charges	9,712	1,690	0	0	11,402
Debt Service	0	0	0	2,318	2,318
Capital Projects	0	0	12,956	0	12,956
<b>Total Disbursements</b>	<u>107,655</u>	<u>120,827</u>	<u>21,184</u>	<u>2,359</u>	<u>252,025</u>
<b>Other Financing Sources (Uses):</b>					
Transfers from Other Funds	47,524	3,729	4,904	1,992	58,149
Transfers to Other Funds	(8,674)	(1,803)	(798)	(47,279)	(58,554)
Bond and Note Proceeds	0	0	367	0	367
<b>Net Other Financing Sources (Uses)</b>	<u>38,850</u>	<u>1,926</u>	<u>4,473</u>	<u>(45,287)</u>	<u>(38)</u>
<b>Excess (Deficiency) of Receipts and Other Financing Sources (Uses) Over Disbursements</b>	<u>(7,771)</u>	<u>(395)</u>	<u>27</u>	<u>5</u>	<u>(8,134)</u>
<b>Closing Fund Balance</b>	<u>45,685</u>	<u>16,470</u>	<u>(1,168)</u>	<u>111</u>	<u>61,098</u>

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

	<u>General Fund</u>	<u>Special Revenue Funds</u>	<u>Capital Projects Funds</u>	<u>Debt Service Funds</u>	<u>All Funds Total</u>
<b>Receipts:</b>					
Taxes	61,805	6,623	1,438	52,060	121,926
Miscellaneous Receipts	3,069	21,971	13,265	437	38,742
Federal Receipts	0	89,678	3,528	53	93,259
<b>Total Receipts</b>	<b>64,874</b>	<b>118,272</b>	<b>18,231</b>	<b>52,550</b>	<b>253,927</b>
<b>Disbursements:</b>					
Assistance and Grants	87,189	106,423	9,005	0	202,617
State Operations:					
Personal Service	12,781	6,970	0	0	19,751
Non-Personal Service	3,807	5,615	0	39	9,461
General State Charges	10,768	1,713	0	0	12,481
Debt Service	0	0	0	4,621	4,621
Capital Projects	0	0	12,434	0	12,434
<b>Total Disbursements</b>	<b>114,545</b>	<b>120,721</b>	<b>21,439</b>	<b>4,660</b>	<b>261,365</b>
<b>Other Financing Sources (Uses):</b>					
Transfers from Other Funds	49,920	3,654	3,792	1,836	59,202
Transfers to Other Funds	(7,359)	(1,535)	(844)	(49,706)	(59,444)
Bond and Note Proceeds	0	0	252	0	252
<b>Net Other Financing Sources (Uses)</b>	<b>42,561</b>	<b>2,119</b>	<b>3,200</b>	<b>(47,870)</b>	<b>10</b>
<b>Use (Reservation) of Fund Balance:</b>					
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	268	0	0	0	268
Undesignated Fund Balance	(4)	0	0	0	(4)
<b>Total Use (Reservation) of Fund Balance</b>	<b>631</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>631</b>
<b>Excess (Deficiency) of Receipts and Use (Reservation) of Fund Balance Over Disbursements</b>	<b>(6,479)</b>	<b>(330)</b>	<b>(8)</b>	<b>20</b>	<b>(6,797)</b>

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

	<u>General Fund</u>	<u>Special Revenue Funds</u>	<u>Capital Projects Funds</u>	<u>Debt Service Funds</u>	<u>All Funds Total</u>
<b>Receipts:</b>					
Taxes	63,453	6,479	1,435	54,448	125,815
Miscellaneous Receipts	2,233	19,635	11,932	453	34,253
Federal Receipts	0	88,477	3,555	45	92,077
<b>Total Receipts</b>	<b>65,686</b>	<b>114,591</b>	<b>16,922</b>	<b>54,946</b>	<b>252,145</b>
<b>Disbursements:</b>					
Assistance and Grants	92,322	103,604	7,804	0	203,730
State Operations:					
Personal Service	13,182	7,155	0	0	20,337
Non-Personal Service	3,857	5,744	0	39	9,640
General State Charges	11,976	1,738	0	0	13,714
Debt Service	0	0	0	5,598	5,598
Capital Projects	0	0	12,840	0	12,840
<b>Total Disbursements</b>	<b>121,337</b>	<b>118,241</b>	<b>20,644</b>	<b>5,637</b>	<b>265,859</b>
<b>Other Financing Sources (Uses):</b>					
Transfers from Other Funds	50,921	3,425	4,577	1,811	60,734
Transfers to Other Funds	(7,902)	(895)	(1,081)	(51,098)	(60,976)
Bond and Note Proceeds	0	0	260	0	260
<b>Net Other Financing Sources (Uses)</b>	<b>43,019</b>	<b>2,530</b>	<b>3,756</b>	<b>(49,287)</b>	<b>18</b>
<b>Use (Reservation) of Fund Balance:</b>					
Economic Uncertainties	862	0	0	0	862
Extraordinary Monetary Settlements	46	0	0	0	46
Rainy Day Reserve	(862)	0	0	0	(862)
Timing of PTET/PIT Credits	(226)	0	0	0	(226)
Undesignated Fund Balance	3,037	0	0	0	3,037
<b>Total Use (Reservation) of Fund Balance</b>	<b>2,857</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,857</b>
<b>Excess (Deficiency) of Receipts and Use (Reservation) of Fund Balance Over Disbursements</b>	<b>(9,775)</b>	<b>(1,120)</b>	<b>34</b>	<b>22</b>	<b>(10,839)</b>

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

	<u>General Fund</u>	<u>Special Revenue Funds</u>	<u>Capital Projects Funds</u>	<u>Debt Service Funds</u>	<u>All Funds Total</u>
<b>Receipts:</b>					
Taxes	66,175	6,459	1,431	57,113	131,178
Miscellaneous Receipts	2,114	19,988	10,690	452	33,244
Federal Receipts	0	90,161	3,590	37	93,788
<b>Total Receipts</b>	<b><u>68,289</u></b>	<b><u>116,608</u></b>	<b><u>15,711</u></b>	<b><u>57,602</u></b>	<b><u>258,210</u></b>
<b>Disbursements:</b>					
Assistance and Grants	97,505	104,505	6,927	0	208,937
State Operations:					
Personal Service	12,723	7,366	0	0	20,089
Non-Personal Service	3,770	5,877	0	39	9,686
General State Charges	12,970	1,761	0	0	14,731
Debt Service	0	0	0	6,206	6,206
Capital Projects	0	0	12,674	0	12,674
<b>Total Disbursements</b>	<b><u>126,968</u></b>	<b><u>119,509</u></b>	<b><u>19,601</u></b>	<b><u>6,245</u></b>	<b><u>272,323</u></b>
<b>Other Financing Sources (Uses):</b>					
Transfers from Other Funds	53,317	3,466	4,809	2,013	63,605
Transfers to Other Funds	(8,420)	(800)	(1,279)	(53,348)	(63,847)
Bond and Note Proceeds	0	0	339	0	339
<b>Net Other Financing Sources (Uses)</b>	<b><u>44,897</u></b>	<b><u>2,666</u></b>	<b><u>3,869</u></b>	<b><u>(51,335)</u></b>	<b><u>97</u></b>
<b>Use (Reservation) of Fund Balance:</b>					
Timing of PTET/PIT Credits	(320)	0	0	0	(320)
Undesignated Fund Balance	3,076	0	0	0	3,076
<b>Total Use (Reservation) of Fund Balance</b>	<b><u>2,756</u></b>	<b><u>0</u></b>	<b><u>0</u></b>	<b><u>0</u></b>	<b><u>2,756</u></b>
<b>Excess (Deficiency) of Receipts and Use (Reservation) of Fund Balance Over Disbursements</b>	<b><u>(11,026)</u></b>	<b><u>(235)</u></b>	<b><u>(21)</u></b>	<b><u>22</u></b>	<b><u>(11,260)</u></b>

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

	<u>FY 2025 Projected</u>	<u>FY 2026 Projected</u>	<u>Annual \$ Change</u>	<u>Annual % Change</u>
<b>Opening Fund Balance</b>	<b>65,912</b>	<b>69,232</b>	<b>3,320</b>	<b>5.0%</b>
<b>Receipts:</b>				
Taxes	115,419	112,098	(3,321)	-2.9%
Miscellaneous Receipts	32,755	38,740	5,985	18.3%
Federal Receipts	98,502	93,091	(5,411)	-5.5%
<b>Total Receipts</b>	<b>246,676</b>	<b>243,929</b>	<b>(2,747)</b>	<b>-1.1%</b>
<b>Disbursements:</b>				
Assistance and Grants	192,239	197,311	5,072	2.6%
State Operations:				
Personal Service	17,448	18,788	1,340	7.7%
Non-Personal Service	9,279	9,250	(29)	-0.3%
General State Charges	10,759	11,402	643	6.0%
Debt Service	3,163	2,318	(845)	-26.7%
Capital Projects	10,493	12,956	2,463	23.5%
<b>Total Disbursements</b>	<b>243,381</b>	<b>252,025</b>	<b>8,644</b>	<b>3.6%</b>
<b>Other Financing Sources (Uses):</b>				
Transfers from Other Funds	60,771	58,149	(2,622)	-4.3%
Transfers to Other Funds	(61,015)	(58,554)	2,461	4.0%
Bond and Note Proceeds	269	367	98	36.4%
<b>Net Other Financing Sources (Uses)</b>	<b>25</b>	<b>(38)</b>	<b>(63)</b>	<b>-252.0%</b>
<b>Excess (Deficiency) of Receipts and Other Financing Sources (Uses) Over Disbursements</b>	<b>3,320</b>	<b>(8,134)</b>	<b>(11,454)</b>	<b>-345.0%</b>
<b>Closing Fund Balance</b>	<b>69,232</b>	<b>61,098</b>	<b>(8,134)</b>	<b>-11.7%</b>

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

	General Fund	Special Revenue Funds	Capital Projects Funds	Debt Service Funds	Total
<b>Taxes:</b>					
Withholdings	59,736	0	0	0	59,736
Estimated Payments	12,907	0	0	0	12,907
Final Payments	3,571	0	0	0	3,571
Other Payments	1,984	0	0	0	1,984
<b>Gross Collections</b>	<b>78,198</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>78,198</b>
State/City Offset	(1,352)	0	0	0	(1,352)
Refunds	(15,883)	0	0	0	(15,883)
<b>Reported Tax Collections</b>	<b>60,963</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>60,963</b>
STAR (Dedicated Deposits)	(1,453)	1,453	0	0	0
RBTF (Dedicated Transfers)	(30,482)	0	0	30,482	0
<b>Personal Income Tax</b>	<b>29,028</b>	<b>1,453</b>	<b>0</b>	<b>30,482</b>	<b>60,963</b>
Sales and Use Tax	19,128	1,314	0	0	20,442
Cigarette and Tobacco Taxes	250	558	0	0	808
Vapor Excise Tax	0	21	0	0	21
Motor Fuel Tax	0	104	384	0	488
Alcoholic Beverage Taxes	272	0	0	0	272
Opioid Excise Tax	20	0	0	0	20
Medical Cannabis Excise Tax	0	4	0	0	4
Adult Use Cannabis Tax	0	158	0	0	158
Highway Use Tax	0	1	136	0	137
Auto Rental Tax	0	33	104	0	137
Peer to Peer Car Sharing Tax	2	0	0	0	2
<b>Gross Consumption/Use Taxes</b>	<b>19,672</b>	<b>2,193</b>	<b>624</b>	<b>0</b>	<b>22,489</b>
LGAC/STBF (Dedicated Transfers)	(9,564)	0	0	9,564	0
<b>Consumption/Use Taxes</b>	<b>10,108</b>	<b>2,193</b>	<b>624</b>	<b>9,564</b>	<b>22,489</b>
Corporation Franchise Tax	6,956	1,897	0	0	8,853
Corporation and Utilities Tax	423	117	11	0	551
Insurance Taxes	2,525	304	0	0	2,829
Bank Tax	90	16	0	0	106
Pass Through Entity Tax	15,968	0	0	0	15,968
Petroleum Business Tax	0	467	595	0	1,062
<b>Gross Business Taxes</b>	<b>25,962</b>	<b>2,801</b>	<b>606</b>	<b>0</b>	<b>29,369</b>
RBTF (Dedicated Transfers)	(7,984)	0	0	7,984	0
<b>Business Taxes</b>	<b>17,978</b>	<b>2,801</b>	<b>606</b>	<b>7,984</b>	<b>29,369</b>
Estate Tax	1,377	0	0	0	1,377
Real Estate Transfer Tax	1,192	0	0	0	1,192
Employer Compensation Expense Program	15	0	0	0	15
Gift Tax	0	0	0	0	0
Real Property Gains Tax	0	0	0	0	0
Pari-Mutuel Taxes	12	0	0	0	12
Other Taxes	2	0	0	0	2
<b>Gross Other Taxes</b>	<b>2,598</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,598</b>
Real Estate Transfer Tax (Dedicated)	(1,192)	0	257	935	0
RBTF (Dedicated Transfers)	(8)	0	0	8	0
<b>Other Taxes</b>	<b>1,398</b>	<b>0</b>	<b>257</b>	<b>943</b>	<b>2,598</b>
<b>Payroll Tax</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Taxes</b>	<b>58,512</b>	<b>6,447</b>	<b>1,487</b>	<b>48,973</b>	<b>115,419</b>
Licenses, Fees, Etc.	780	0	0	0	780
Abandoned Property	550	0	0	0	550
Motor Vehicle Fees	268	212	730	0	1,210
ABC License Fee	60	0	0	0	60
Reimbursements	216	0	0	0	216
Investment Income	2,550	0	0	0	2,550
Extraordinary Settlements	0	0	0	0	0
Other Transactions	209	20,120	6,553	507	27,389
<b>Miscellaneous Receipts</b>	<b>4,633</b>	<b>20,332</b>	<b>7,283</b>	<b>507</b>	<b>32,755</b>
<b>Federal Receipts</b>	<b>3,645</b>	<b>91,574</b>	<b>3,221</b>	<b>62</b>	<b>98,502</b>
<b>Total</b>	<b>66,790</b>	<b>118,353</b>	<b>11,991</b>	<b>49,542</b>	<b>246,676</b>

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

	General Fund	Special Revenue Funds	Capital Projects Funds	Debt Service Funds	Total
<b>Taxes:</b>					
Withholdings	61,941	0	0	0	61,941
Estimated Payments	13,586	0	0	0	13,586
Final Payments	3,761	0	0	0	3,761
Other Payments	2,040	0	0	0	2,040
<b>Gross Collections</b>	<b>81,328</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>81,328</b>
State/City Offset	(1,551)	0	0	0	(1,551)
Refunds	(20,717)	0	0	0	(20,717)
<b>Reported Tax Collections</b>	<b>59,060</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>59,060</b>
STAR (Dedicated Deposits)	(1,397)	1,397	0	0	0
RBTF (Dedicated Transfers)	(29,529)	0	0	29,529	0
<b>Personal Income Tax</b>	<b>28,134</b>	<b>1,397</b>	<b>0</b>	<b>29,529</b>	<b>59,060</b>
Sales and Use Tax	19,767	1,350	0	0	21,117
Cigarette and Tobacco Taxes	241	526	0	0	767
Vapor Excise Tax	0	21	0	0	21
Motor Fuel Tax	0	104	385	0	489
Alcoholic Beverage Taxes	272	0	0	0	272
Opioid Excise Tax	20	0	0	0	20
Medical Cannabis Excise Tax	0	3	0	0	3
Adult Use Cannabis Tax	0	245	0	0	245
Highway Use Tax	0	0	138	0	138
Auto Rental Tax	0	34	103	0	137
Peer to Peer Car Sharing Tax	2	0	0	0	2
<b>Gross Consumption/Use Taxes</b>	<b>20,302</b>	<b>2,283</b>	<b>626</b>	<b>0</b>	<b>23,211</b>
LGAC/STBF (Dedicated Transfers)	(9,884)	0	0	9,884	0
<b>Consumption/Use Taxes</b>	<b>10,418</b>	<b>2,283</b>	<b>626</b>	<b>9,884</b>	<b>23,211</b>
Corporation Franchise Tax	7,038	1,959	0	0	8,997
Corporation and Utilities Tax	432	118	11	0	561
Insurance Taxes	2,616	318	0	0	2,934
Bank Tax	90	16	0	0	106
Pass Through Entity Tax	13,467	0	0	0	13,467
Petroleum Business Tax	0	446	569	0	1,015
<b>Gross Business Taxes</b>	<b>23,643</b>	<b>2,857</b>	<b>580</b>	<b>0</b>	<b>27,080</b>
RBTF (Dedicated Transfers)	(6,734)	0	0	6,734	0
<b>Business Taxes</b>	<b>16,909</b>	<b>2,857</b>	<b>580</b>	<b>6,734</b>	<b>27,080</b>
Estate Tax	1,438	0	0	0	1,438
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	15	0	0	0	15
Other Taxes	1	0	0	0	1
<b>Gross Other Taxes</b>	<b>2,747</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,747</b>
Real Estate Transfer Tax (Dedicated)	(1,278)	0	257	1,021	0
RBTF (Dedicated Transfers)	(8)	0	0	8	0
<b>Other Taxes</b>	<b>1,461</b>	<b>0</b>	<b>257</b>	<b>1,029</b>	<b>2,747</b>
<b>Payroll Tax</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Taxes</b>	<b>56,922</b>	<b>6,537</b>	<b>1,463</b>	<b>47,176</b>	<b>112,098</b>
Licenses, Fees, Etc.	781	0	0	0	781
Abandoned Property	450	0	0	0	450
Motor Vehicle Fees	317	212	730	0	1,259
ABC License Fee	60	0	0	0	60
Reimbursements	216	0	0	0	216
Investment Income	2,100	0	0	0	2,100
Extraordinary Settlements	0	0	0	0	0
Other Transactions	188	22,422	10,847	417	33,874
<b>Miscellaneous Receipts</b>	<b>4,112</b>	<b>22,634</b>	<b>11,577</b>	<b>417</b>	<b>38,740</b>
<b>Federal Receipts</b>	<b>0</b>	<b>89,335</b>	<b>3,698</b>	<b>58</b>	<b>93,091</b>
<b>Total</b>	<b>61,034</b>	<b>118,506</b>	<b>16,738</b>	<b>47,651</b>	<b>243,929</b>



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

	General Fund	Special Revenue Funds	Capital Projects Funds	Debt Service Funds	Total
<b>Taxes:</b>					
Withholdings	64,440	0	0	0	64,440
Estimated Payments	14,988	0	0	0	14,988
Final Payments	3,957	0	0	0	3,957
Other Payments	2,091	0	0	0	2,091
<b>Gross Collections</b>	<b>85,476</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>85,476</b>
State/City Offset	(1,639)	0	0	0	(1,639)
Refunds	(18,448)	0	0	0	(18,448)
<b>Reported Tax Collections</b>	<b>65,389</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>65,389</b>
STAR (Dedicated Deposits)	(1,320)	1,320	0	0	0
RBTF (Dedicated Transfers)	(32,697)	0	0	32,697	0
<b>Personal Income Tax</b>	<b>31,372</b>	<b>1,320</b>	<b>0</b>	<b>32,697</b>	<b>65,389</b>
Sales and Use Tax	20,341	1,388	0	0	21,729
Cigarette and Tobacco Taxes	231	496	0	0	727
Vapor Excise Tax	0	21	0	0	21
Motor Fuel Tax	0	103	381	0	484
Alcoholic Beverage Taxes	272	0	0	0	272
Opioid Excise Tax	20	0	0	0	20
Medical Cannabis Excise Tax	0	3	0	0	3
Adult Use Cannabis Tax	0	339	0	0	339
Highway Use Tax	0	0	139	0	139
Auto Rental Tax	0	36	106	0	142
Peer to Peer Car Sharing Tax	2	0	0	0	2
<b>Gross Consumption/Use Taxes</b>	<b>20,866</b>	<b>2,386</b>	<b>626</b>	<b>0</b>	<b>23,878</b>
LGAC/STBF (Dedicated Transfers)	(10,171)	0	0	10,171	0
<b>Consumption/Use Taxes</b>	<b>10,695</b>	<b>2,386</b>	<b>626</b>	<b>10,171</b>	<b>23,878</b>
Corporation Franchise Tax	6,981	2,040	0	0	9,021
Corporation and Utilities Tax	436	119	11	0	566
Insurance Taxes	2,734	332	0	0	3,066
Bank Tax	0	0	0	0	0
Pass Through Entity Tax	16,114	0	0	0	16,114
Petroleum Business Tax	0	426	544	0	970
<b>Gross Business Taxes</b>	<b>26,265</b>	<b>2,917</b>	<b>555</b>	<b>0</b>	<b>29,737</b>
RBTF (Dedicated Transfers)	(8,057)	0	0	8,057	0
<b>Business Taxes</b>	<b>18,208</b>	<b>2,917</b>	<b>555</b>	<b>8,057</b>	<b>29,737</b>
Estate Tax	1,503	0	0	0	1,503
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	18	0	0	0	18
Other Taxes	1	0	0	0	1
<b>Gross Other Taxes</b>	<b>2,922</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,922</b>
Real Estate Transfer Tax (Dedicated)	(1,383)	0	257	1,126	0
RBTF (Dedicated Transfers)	(9)	0	0	9	0
<b>Other Taxes</b>	<b>1,530</b>	<b>0</b>	<b>257</b>	<b>1,135</b>	<b>2,922</b>
<b>Payroll Tax</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Taxes</b>	<b>61,805</b>	<b>6,623</b>	<b>1,438</b>	<b>52,060</b>	<b>121,926</b>
Licenses, Fees, Etc.	779	0	0	0	779
Abandoned Property	450	0	0	0	450
Motor Vehicle Fees	326	212	730	0	1,268
ABC License Fee	60	0	0	0	60
Reimbursements	216	0	0	0	216
Investment Income	1,050	0	0	0	1,050
Extraordinary Settlements	0	0	0	0	0
Other Transactions	188	21,759	12,535	437	34,919
<b>Miscellaneous Receipts</b>	<b>3,069</b>	<b>21,971</b>	<b>13,265</b>	<b>437</b>	<b>38,742</b>
<b>Federal Receipts</b>	<b>0</b>	<b>89,678</b>	<b>3,528</b>	<b>53</b>	<b>93,259</b>
<b>Total</b>	<b>64,874</b>	<b>118,272</b>	<b>18,231</b>	<b>52,550</b>	<b>253,927</b>

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

	General Fund	Special Revenue Funds	Capital Projects Funds	Debt Service Funds	Total
<b>Taxes:</b>					
Withholdings	67,664	0	0	0	67,664
Estimated Payments	15,625	0	0	0	15,625
Final Payments	4,182	0	0	0	4,182
Other Payments	2,177	0	0	0	2,177
<b>Gross Collections</b>	<b>89,648</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>89,648</b>
State/City Offset	(1,711)	0	0	0	(1,711)
Refunds	(18,890)	0	0	0	(18,890)
<b>Reported Tax Collections</b>	<b>69,047</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>69,047</b>
STAR (Dedicated Deposits)	(1,247)	1,247	0	0	0
RBTF (Dedicated Transfers)	(34,523)	0	0	34,523	0
<b>Personal Income Tax</b>	<b>33,277</b>	<b>1,247</b>	<b>0</b>	<b>34,523</b>	<b>69,047</b>
Sales and Use Tax	20,921	1,425	0	0	22,346
Cigarette and Tobacco Taxes	223	468	0	0	691
Vapor Excise Tax	0	21	0	0	21
Motor Fuel Tax	0	102	378	0	480
Alcoholic Beverage Taxes	272	0	0	0	272
Opioid Excise Tax	20	0	0	0	20
Medical Cannabis Excise Tax	0	3	0	0	3
Adult Use Cannabis Tax	0	363	0	0	363
Highway Use Tax	0	1	140	0	141
Auto Rental Tax	0	36	109	0	145
Peer to Peer Car Sharing Tax	2	0	0	0	2
<b>Gross Consumption/Use Taxes</b>	<b>21,438</b>	<b>2,419</b>	<b>627</b>	<b>0</b>	<b>24,484</b>
LGAC/STBF (Dedicated Transfers)	(10,461)	0	0	10,461	0
<b>Consumption/Use Taxes</b>	<b>10,977</b>	<b>2,419</b>	<b>627</b>	<b>10,461</b>	<b>24,484</b>
Corporation Franchise Tax	6,115	1,924	0	0	8,039
Corporation and Utilities Tax	433	118	11	0	562
Insurance Taxes	2,849	347	0	0	3,196
Bank Tax	0	0	0	0	0
Pass Through Entity Tax	16,412	0	0	0	16,412
Petroleum Business Tax	0	424	540	0	964
<b>Gross Business Taxes</b>	<b>25,809</b>	<b>2,813</b>	<b>551</b>	<b>0</b>	<b>29,173</b>
RBTF (Dedicated Transfers)	(8,206)	0	0	8,206	0
<b>Business Taxes</b>	<b>17,603</b>	<b>2,813</b>	<b>551</b>	<b>8,206</b>	<b>29,173</b>
Estate Tax	1,568	0	0	0	1,568
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	18	0	0	0	18
Other Taxes	1	0	0	0	1
<b>Gross Other Taxes</b>	<b>3,111</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,111</b>
Real Estate Transfer Tax (Dedicated)	(1,505)	0	257	1,248	0
RBTF (Dedicated Transfers)	(10)	0	0	10	0
<b>Other Taxes</b>	<b>1,596</b>	<b>0</b>	<b>257</b>	<b>1,258</b>	<b>3,111</b>
<b>Payroll Tax</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Taxes</b>	<b>63,453</b>	<b>6,479</b>	<b>1,435</b>	<b>54,448</b>	<b>125,815</b>
Licenses, Fees, Etc.	779	0	0	0	779
Abandoned Property	450	0	0	0	450
Motor Vehicle Fees	340	212	730	0	1,282
ABC License Fee	60	0	0	0	60
Reimbursements	216	0	0	0	216
Investment Income	200	0	0	0	200
Extraordinary Settlements	0	0	0	0	0
Other Transactions	188	19,423	11,202	453	31,266
<b>Miscellaneous Receipts</b>	<b>2,233</b>	<b>19,635</b>	<b>11,932</b>	<b>453</b>	<b>34,253</b>
<b>Federal Receipts</b>	<b>0</b>	<b>88,477</b>	<b>3,555</b>	<b>45</b>	<b>92,077</b>
<b>Total</b>	<b>65,686</b>	<b>114,591</b>	<b>16,922</b>	<b>54,946</b>	<b>252,145</b>

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

	General Fund	Special Revenue Funds	Capital Projects Funds	Debt Service Funds	Total
<b>Taxes:</b>					
Withholdings	70,499	0	0	0	70,499
Estimated Payments	16,682	0	0	0	16,682
Final Payments	4,482	0	0	0	4,482
Other Payments	2,233	0	0	0	2,233
<b>Gross Collections</b>	<b>93,896</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>93,896</b>
State/City Offset	(1,761)	0	0	0	(1,761)
Refunds	(18,813)	0	0	0	(18,813)
<b>Reported Tax Collections</b>	<b>73,322</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>73,322</b>
STAR (Dedicated Deposits)	(1,180)	1,180	0	0	0
RBTF (Dedicated Transfers)	(36,661)	0	0	36,661	0
<b>Personal Income Tax</b>	<b>35,481</b>	<b>1,180</b>	<b>0</b>	<b>36,661</b>	<b>73,322</b>
Sales and Use Tax	21,477	1,462	0	0	22,939
Cigarette and Tobacco Taxes	214	442	0	0	656
Vapor Excise Tax	0	21	0	0	21
Motor Fuel Tax	0	101	374	0	475
Alcoholic Beverage Taxes	272	0	0	0	272
Opioid Excise Tax	20	0	0	0	20
Medical Cannabis Excise Tax	0	1	0	0	1
Adult Use Cannabis Tax	0	374	0	0	374
Highway Use Tax	0	0	141	0	141
Auto Rental Tax	0	37	113	0	150
Peer to Peer Car Sharing Tax	2	0	0	0	2
<b>Gross Consumption/Use Taxes</b>	<b>21,985</b>	<b>2,438</b>	<b>628</b>	<b>0</b>	<b>25,051</b>
LGAC/STBF (Dedicated Transfers)	(10,739)	0	0	10,739	0
<b>Consumption/Use Taxes</b>	<b>11,246</b>	<b>2,438</b>	<b>628</b>	<b>10,739</b>	<b>25,051</b>
Corporation Franchise Tax	5,998	1,938	0	0	7,936
Corporation and Utilities Tax	440	120	11	0	571
Insurance Taxes	2,969	363	0	0	3,332
Bank Tax	0	0	0	0	0
Pass Through Entity Tax	16,760	0	0	0	16,760
Petroleum Business Tax	0	420	535	0	955
<b>Gross Business Taxes</b>	<b>26,167</b>	<b>2,841</b>	<b>546</b>	<b>0</b>	<b>29,554</b>
RBTF (Dedicated Transfers)	(8,380)	0	0	8,380	0
<b>Business Taxes</b>	<b>17,787</b>	<b>2,841</b>	<b>546</b>	<b>8,380</b>	<b>29,554</b>
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	15	0	0	0	15
Other Taxes	1	0	0	0	1
<b>Gross Other Taxes</b>	<b>3,251</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,251</b>
Real Estate Transfer Tax (Dedicated)	(1,580)	0	257	1,323	0
RBTF (Dedicated Transfers)	(10)	0	0	10	0
<b>Other Taxes</b>	<b>1,661</b>	<b>0</b>	<b>257</b>	<b>1,333</b>	<b>3,251</b>
<b>Payroll Tax</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Taxes</b>	<b>66,175</b>	<b>6,459</b>	<b>1,431</b>	<b>57,113</b>	<b>131,178</b>
Licenses, Fees, Etc.	779	0	0	0	779
Abandoned Property	450	0	0	0	450
Motor Vehicle Fees	321	212	730	0	1,263
ABC License Fee	60	0	0	0	60
Reimbursements	216	0	0	0	216
Investment Income	100	0	0	0	100
Extraordinary Settlements	0	0	0	0	0
Other Transactions	188	19,776	9,960	452	30,376
<b>Miscellaneous Receipts</b>	<b>2,114</b>	<b>19,988</b>	<b>10,690</b>	<b>452</b>	<b>33,244</b>
<b>Federal Receipts</b>	<b>0</b>	<b>90,161</b>	<b>3,590</b>	<b>37</b>	<b>93,788</b>
<b>Total</b>	<b>68,289</b>	<b>116,608</b>	<b>15,711</b>	<b>57,602</b>	<b>258,210</b>

**STATE RECEIPTS**  
**ALL GOVERNMENTAL FUNDS**  
(millions of dollars)

	FY 2025 Projected	FY 2026 Projected	Annual \$ Change	Annual % Change
<b>Taxes:</b>				
Withholdings	59,736	61,941	2,205	3.7%
Estimated Payments	12,907	13,586	679	5.3%
Final Payments	3,571	3,761	190	5.3%
Other Payments	1,984	2,040	56	2.8%
<b>Gross Collections</b>	<b>78,198</b>	<b>81,328</b>	<b>3,130</b>	<b>4.0%</b>
State/City Offset	(1,352)	(1,551)	(199)	-14.7%
Refunds	(15,883)	(20,717)	(4,834)	-30.4%
<b>Reported Tax Collections</b>	<b>60,963</b>	<b>59,060</b>	<b>(1,903)</b>	<b>-3.1%</b>
STAR (Dedicated Deposits)	0	0	0	0.0%
RBTF (Dedicated Transfers)	0	0	0	0.0%
<b>Personal Income Tax</b>	<b>60,963</b>	<b>59,060</b>	<b>(1,903)</b>	<b>-3.1%</b>
Sales and Use Tax	20,442	21,117	675	3.3%
Cigarette and Tobacco Taxes	808	767	(41)	-5.1%
Vapor Excise Tax	21	21	0	0.0%
Motor Fuel Tax	488	489	1	0.2%
Alcoholic Beverage Taxes	272	272	0	0.0%
Opioid Excise Tax	20	20	0	0.0%
Medical Cannabis Excise Tax	4	3	(1)	-25.0%
Adult Use Cannabis Tax	158	245	87	55.1%
Highway Use Tax	137	138	1	0.7%
Auto Rental Tax	137	137	0	0.0%
Peer to Peer Car Sharing Tax	2	2	0	0.0%
<b>Gross Consumption/Use Taxes</b>	<b>22,489</b>	<b>23,211</b>	<b>722</b>	<b>3.2%</b>
LGAC/STBF (Dedicated Transfers)	0	0	0	--
<b>Consumption/Use Taxes</b>	<b>22,489</b>	<b>23,211</b>	<b>722</b>	<b>3.2%</b>
Corporation Franchise Tax	8,853	8,997	144	1.6%
Corporation and Utilities Tax	551	561	10	1.8%
Insurance Taxes	2,829	2,934	105	3.7%
Bank Tax	106	106	0	0.0%
Pass Through Entity Tax	15,968	13,467	(2,501)	-15.7%
Petroleum Business Tax	1,062	1,015	(47)	-4.4%
<b>Gross Business Taxes</b>	<b>29,369</b>	<b>27,080</b>	<b>(2,289)</b>	<b>-7.8%</b>
RBTF (Dedicated Transfers)	0	0	0	0.0%
<b>Business Taxes</b>	<b>29,369</b>	<b>27,080</b>	<b>(2,289)</b>	<b>-7.8%</b>
Estate Tax	1,377	1,438	61	4.4%
Real Estate Transfer Tax	1,192	1,278	86	7.2%
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	12	15	3	25.0%
Other Taxes	2	1	(1)	-50.0%
<b>Gross Other Taxes</b>	<b>2,598</b>	<b>2,747</b>	<b>149</b>	<b>5.7%</b>
Real Estate Transfer Tax (Dedicated)	0	0	0	0.0%
RBTF (Dedicated Transfers)	0	0	0	0.0%
<b>Other Taxes</b>	<b>2,598</b>	<b>2,747</b>	<b>149</b>	<b>5.7%</b>
<b>Payroll Tax</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0%</b>
<b>Total Taxes</b>	<b>115,419</b>	<b>112,098</b>	<b>(3,321)</b>	<b>-2.9%</b>
Licenses, Fees, Etc.	780	781	1	0.1%
Abandoned Property	550	450	(100)	-18.2%
Motor Vehicle Fees	1,210	1,259	49	4.0%
ABC License Fee	60	60	0	0.0%
Reimbursements	216	216	0	0.0%
Investment Income	2,550	2,100	(450)	-17.6%
Extraordinary Settlements	0	0	0	0.0%
Other Transactions	27,389	33,874	6,485	23.7%
<b>Miscellaneous Receipts</b>	<b>32,755</b>	<b>38,740</b>	<b>5,985</b>	<b>18.3%</b>
<b>Federal Receipts</b>	<b>98,502</b>	<b>93,091</b>	<b>(5,411)</b>	<b>-5.5%</b>
<b>Total</b>	<b>246,676</b>	<b>243,929</b>	<b>(2,747)</b>	<b>-1.1%</b>

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

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

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

	<u>State</u>	<u>Federal</u>	<u>Total</u>
<b>Opening Fund Balance</b>	<b>9,642</b>	<b>11,152</b>	<b>20,794</b>
<b>Receipts:</b>			
Taxes	6,447	0	6,447
Miscellaneous Receipts	19,540	792	20,332
Federal Receipts	(11)	91,585	91,574
<b>Total Receipts</b>	<b>25,976</b>	<b>92,377</b>	<b>118,353</b>
<b>Disbursements:</b>			
Assistance and Grants	20,171	88,926	109,097
State Operations:			
Personal Service	5,931	722	6,653
Non-Personal Service	3,582	2,969	6,551
General State Charges	1,247	396	1,643
Capital Projects	0	0	0
<b>Total Disbursements</b>	<b>30,931</b>	<b>93,013</b>	<b>123,944</b>
<b>Other Financing Sources (Uses):</b>			
Transfers from Other Funds	3,930	0	3,930
Transfers to Other Funds	1,017	(3,285)	(2,268)
<b>Net Other Financing Sources (Uses)</b>	<b>4,947</b>	<b>(3,285)</b>	<b>1,662</b>
<b>Excess (Deficiency) of Receipts and Other Financing Sources (Uses) Over Disbursements</b>	<b>(8)</b>	<b>(3,921)</b>	<b>(3,929)</b>
<b>Closing Fund Balance</b>	<b>9,634</b>	<b>7,231</b>	<b>16,865</b>

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

	<u>State</u>	<u>Federal</u>	<u>Total</u>
<b>Opening Fund Balance</b>	<b>9,634</b>	<b>7,231</b>	<b>16,865</b>
<b>Receipts:</b>			
Taxes	6,537	0	6,537
Miscellaneous Receipts	22,449	185	22,634
Federal Receipts	(10)	89,345	89,335
<b>Total Receipts</b>	<b>28,976</b>	<b>89,530</b>	<b>118,506</b>
<b>Disbursements:</b>			
Assistance and Grants	22,553	84,111	106,664
State Operations:			
Personal Service	6,220	726	6,946
Non-Personal Service	3,724	1,803	5,527
General State Charges	1,293	397	1,690
Capital Projects	0	0	0
<b>Total Disbursements</b>	<b>33,790</b>	<b>87,037</b>	<b>120,827</b>
<b>Other Financing Sources (Uses):</b>			
Transfers from Other Funds	3,729	0	3,729
Transfers to Other Funds	1,035	(2,838)	(1,803)
<b>Net Other Financing Sources (Uses)</b>	<b>4,764</b>	<b>(2,838)</b>	<b>1,926</b>
<b>Excess (Deficiency) of Receipts and Other Financing Sources (Uses) Over Disbursements</b>	<b>(50)</b>	<b>(345)</b>	<b>(395)</b>
<b>Closing Fund Balance</b>	<b>9,584</b>	<b>6,886</b>	<b>16,470</b>

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

	<u>State</u>	<u>Federal</u>	<u>Total</u>
<b>Opening Fund Balance</b>	<b>9,584</b>	<b>6,886</b>	<b>16,470</b>
<b>Receipts:</b>			
Taxes	6,623	0	6,623
Miscellaneous Receipts	21,786	185	21,971
Federal Receipts	(9)	89,687	89,678
<b>Total Receipts</b>	<b>28,400</b>	<b>89,872</b>	<b>118,272</b>
<b>Disbursements:</b>			
Assistance and Grants	21,836	84,587	106,423
State Operations:			
Personal Service	6,242	728	6,970
Non-Personal Service	3,766	1,849	5,615
General State Charges	1,314	399	1,713
Capital Projects	0	0	0
<b>Total Disbursements</b>	<b>33,158</b>	<b>87,563</b>	<b>120,721</b>
<b>Other Financing Sources (Uses):</b>			
Transfers from Other Funds	3,654	0	3,654
Transfers to Other Funds	1,068	(2,603)	(1,535)
<b>Net Other Financing Sources (Uses)</b>	<b>4,722</b>	<b>(2,603)</b>	<b>2,119</b>
<b>Excess (Deficiency) of Receipts and Other Financing Sources (Uses) Over Disbursements</b>	<b>(36)</b>	<b>(294)</b>	<b>(330)</b>
<b>Closing Fund Balance</b>	<b>9,548</b>	<b>6,592</b>	<b>16,140</b>



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

	<u>State</u>	<u>Federal</u>	<u>Total</u>
<b>Opening Fund Balance</b>	<b>9,548</b>	<b>6,592</b>	<b>16,140</b>
<b>Receipts:</b>			
Taxes	6,479	0	6,479
Miscellaneous Receipts	19,451	184	19,635
Federal Receipts	(8)	88,485	88,477
<b>Total Receipts</b>	<b>25,922</b>	<b>88,669</b>	<b>114,591</b>
<b>Disbursements:</b>			
Assistance and Grants	20,173	83,431	103,604
State Operations:			
Personal Service	6,424	731	7,155
Non-Personal Service	3,901	1,843	5,744
General State Charges	1,337	401	1,738
Capital Projects	0	0	0
<b>Total Disbursements</b>	<b>31,835</b>	<b>86,406</b>	<b>118,241</b>
<b>Other Financing Sources (Uses):</b>			
Transfers from Other Funds	3,425	0	3,425
Transfers to Other Funds	1,412	(2,307)	(895)
<b>Net Other Financing Sources (Uses)</b>	<b>4,837</b>	<b>(2,307)</b>	<b>2,530</b>
<b>Excess (Deficiency) of Receipts and Other Financing Sources (Uses) Over Disbursements</b>	<b>(1,076)</b>	<b>(44)</b>	<b>(1,120)</b>
<b>Closing Fund Balance</b>	<b>8,472</b>	<b>6,548</b>	<b>15,020</b>

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

	<u>State</u>	<u>Federal</u>	<u>Total</u>
<b>Opening Fund Balance</b>	<b>8,472</b>	<b>6,548</b>	<b>15,020</b>
<b>Receipts:</b>			
Taxes	6,459	0	6,459
Miscellaneous Receipts	19,804	184	19,988
Federal Receipts	(7)	90,168	90,161
<b>Total Receipts</b>	<b>26,256</b>	<b>90,352</b>	<b>116,608</b>
<b>Disbursements:</b>			
Assistance and Grants	19,345	85,160	104,505
State Operations:			
Personal Service	6,634	732	7,366
Non-Personal Service	4,048	1,829	5,877
General State Charges	1,360	401	1,761
Capital Projects	0	0	0
<b>Total Disbursements</b>	<b>31,387</b>	<b>88,122</b>	<b>119,509</b>
<b>Other Financing Sources (Uses):</b>			
Transfers from Other Funds	3,466	0	3,466
Transfers to Other Funds	1,425	(2,225)	(800)
<b>Net Other Financing Sources (Uses)</b>	<b>4,891</b>	<b>(2,225)</b>	<b>2,666</b>
<b>Excess (Deficiency) of Receipts and Other Financing Sources (Uses) Over Disbursements</b>	<b>(240)</b>	<b>5</b>	<b>(235)</b>
<b>Closing Fund Balance</b>	<b>8,232</b>	<b>6,553</b>	<b>14,785</b>

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

	FY 2025 Projected	FY 2026 Projected	Annual \$ Change	Annual % Change
<b>Opening Fund Balance</b>	<b>20,794</b>	<b>16,865</b>	<b>(3,929)</b>	<b>-18.9%</b>
<b>Receipts:</b>				
Taxes	6,447	6,537	90	1.4%
Miscellaneous Receipts	20,332	22,634	2,302	11.3%
Federal Receipts	91,574	89,335	(2,239)	-2.4%
<b>Total Receipts</b>	<b>118,353</b>	<b>118,506</b>	<b>153</b>	<b>0.1%</b>
<b>Disbursements:</b>				
Assistance and Grants	109,097	106,664	(2,433)	-2.2%
State Operations:				
Personal Service	6,653	6,946	293	4.4%
Non-Personal Service	6,551	5,527	(1,024)	-15.6%
General State Charges	1,643	1,690	47	2.9%
Debt Service	0	0	0	0.0%
Capital Projects	0	0	0	0.0%
<b>Total Disbursements</b>	<b>123,944</b>	<b>120,827</b>	<b>(3,117)</b>	<b>-2.5%</b>
<b>Other Financing Sources (Uses):</b>				
Transfers from Other Funds	3,930	3,729	(201)	-5.1%
Transfers to Other Funds	(2,268)	(1,803)	465	20.5%
<b>Net Other Financing Sources (Uses)</b>	<b>1,662</b>	<b>1,926</b>	<b>264</b>	<b>15.9%</b>
<b>Excess (Deficiency) of Receipts and Other Financing Sources (Uses) Over Disbursements</b>	<b>(3,929)</b>	<b>(395)</b>	<b>3,534</b>	<b>89.9%</b>
<b>Closing Fund Balance</b>	<b>16,865</b>	<b>16,470</b>	<b>(395)</b>	<b>-2.3%</b>

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

	<u>FY 2026 Projected</u>	<u>FY 2027 Projected</u>	<u>FY 2028 Projected</u>	<u>FY 2029 Projected</u>
<b>Personal Income Tax</b>	<b>1,397</b>	<b>1,320</b>	<b>1,247</b>	<b>1,180</b>
<b>Consumption/Use Taxes</b>	<b>2,283</b>	<b>2,386</b>	<b>2,419</b>	<b>2,438</b>
Sales and Use Tax	1,350	1,388	1,425	1,462
Cigarette and Tobacco Taxes	526	496	468	442
Vapor Excise Tax	21	21	21	21
Motor Fuel Tax	104	103	102	101
Highway Use Tax	0	0	1	0
Medical Cannabis Excise Tax	3	3	3	1
Adult Use Cannabis Tax	245	339	363	374
Auto Rental Tax	34	36	36	37
Peer to Peer Car Sharing Tax	0	0	0	0
<b>Business Taxes</b>	<b>2,857</b>	<b>2,917</b>	<b>2,813</b>	<b>2,841</b>
Corporation Franchise Tax	1,959	2,040	1,924	1,938
Corporation and Utilities Tax	118	119	118	120
Insurance Taxes	318	332	347	363
Bank Tax	16	0	0	0
Petroleum Business Tax	446	426	424	420
<b>Payroll Tax</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Taxes</b>	<b>6,537</b>	<b>6,623</b>	<b>6,479</b>	<b>6,459</b>
<b>Miscellaneous Receipts</b>	<b>22,634</b>	<b>21,971</b>	<b>19,635</b>	<b>19,988</b>
HCRA	6,969	6,932	6,939	6,947
State University Income	5,970	6,218	6,477	6,748
Lottery	3,584	3,562	3,564	3,564
Medicaid	1,080	1,080	1,080	1,080
Industry Assessments	800	812	795	795
Motor Vehicle Fees	212	212	212	212
All Other	4,019	3,155	568	642
<b>Federal Receipts</b>	<b>89,335</b>	<b>89,678</b>	<b>88,477</b>	<b>90,161</b>
<b>Total</b>	<b>118,506</b>	<b>118,272</b>	<b>114,591</b>	<b>116,608</b>

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

	FY 2025 Projected	FY 2026 Projected	Annual \$ Change	Annual % Change
<b>Personal Income Tax</b>	<b>1,453</b>	<b>1,397</b>	<b>(56)</b>	<b>-3.9%</b>
<b>Consumption/Use Taxes</b>	<b>2,193</b>	<b>2,283</b>	<b>90</b>	<b>4.1%</b>
Sales and Use Tax	1,314	1,350	36	2.7%
Cigarette and Tobacco Taxes	558	526	(32)	-5.7%
Vapor Excise Tax	21	21	0	0.0%
Motor Fuel Tax	104	104	0	0.0%
Highway Use Tax	1	0	(1)	-100.0%
Medical Cannabis Excise Tax	4	3	(1)	-25.0%
Adult Use Cannabis Tax	158	245	87	55.1%
Auto Rental Tax	33	34	1	3.0%
Peer to Peer Car Sharing Tax	0	0	0	0.0%
<b>Business Taxes</b>	<b>2,801</b>	<b>2,857</b>	<b>56</b>	<b>2.0%</b>
Corporation Franchise Tax	1,897	1,959	62	3.3%
Corporation and Utilities Tax	117	118	1	0.9%
Insurance Taxes	304	318	14	4.6%
Bank Tax	16	16	0	0.0%
Petroleum Business Tax	467	446	(21)	-4.5%
<b>Payroll Tax</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0%</b>
<b>Total Taxes</b>	<b>6,447</b>	<b>6,537</b>	<b>90</b>	<b>1.4%</b>
<b>Miscellaneous Receipts</b>	<b>20,332</b>	<b>22,634</b>	<b>2,302</b>	<b>11.3%</b>
HCRA	6,996	6,969	(27)	-0.4%
State University Income	5,732	5,970	238	4.2%
Lottery	3,658	3,584	(74)	-2.0%
Medicaid	1,050	1,080	30	2.9%
Industry Assessments	771	800	29	3.8%
Motor Vehicle Fees	212	212	0	0.0%
All Other	1,913	4,019	2,106	110.1%
<b>Federal Receipts</b>	<b>91,574</b>	<b>89,335</b>	<b>(2,239)</b>	<b>-2.4%</b>
<b>Total</b>	<b>118,353</b>	<b>118,506</b>	<b>153</b>	<b>0.1%</b>

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

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

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

	<u>State</u>	<u>Federal</u>	<u>Total</u>
<b>Opening Fund Balance</b>	<b>(745)</b>	<b>(572)</b>	<b>(1,317)</b>
<b>Receipts:</b>			
Taxes	1,487	0	1,487
Miscellaneous Receipts	7,039	244	7,283
Federal Receipts	5	3,216	3,221
<b>Total Receipts</b>	<b>8,531</b>	<b>3,460</b>	<b>11,991</b>
<b>Disbursements:</b>			
Assistance and Grants	5,422	1,117	6,539
State Operations:			
Personal Service	0	0	0
Non-Personal Service	0	0	0
General State Charges	0	0	0
Debt Service	0	0	0
Capital Projects	8,292	2,201	10,493
<b>Total Disbursements</b>	<b>13,714</b>	<b>3,318</b>	<b>17,032</b>
<b>Other Financing Sources (Uses):</b>			
Transfers from Other Funds	5,302	23	5,325
Transfers to Other Funds	(431)	0	(431)
Bond and Note Proceeds	269	0	269
<b>Net Other Financing Sources (Uses)</b>	<b>5,140</b>	<b>23</b>	<b>5,163</b>
<b>Excess (Deficiency) of Receipts and Other Financing Sources (Uses) Over Disbursements</b>	<b>(43)</b>	<b>165</b>	<b>122</b>
<b>Closing Fund Balance</b>	<b>(788)</b>	<b>(407)</b>	<b>(1,195)</b>

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

	<u>State</u>	<u>Federal</u>	<u>Total</u>
<b>Opening Fund Balance</b>	<b>(788)</b>	<b>(407)</b>	<b>(1,195)</b>
<b>Receipts:</b>			
Taxes	1,463	0	1,463
Miscellaneous Receipts	11,303	274	11,577
Federal Receipts	5	3,693	3,698
<b>Total Receipts</b>	<b>12,771</b>	<b>3,967</b>	<b>16,738</b>
<b>Disbursements:</b>			
Assistance and Grants	6,926	1,302	8,228
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	10,466	2,490	12,956
<b>Total Disbursements</b>	<b>17,392</b>	<b>3,792</b>	<b>21,184</b>
<b>Other Financing Sources (Uses):</b>			
Transfers from Other Funds	4,881	23	4,904
Transfers to Other Funds	(798)	0	(798)
Bond and Note Proceeds	367	0	367
<b>Net Other Financing Sources (Uses)</b>	<b>4,450</b>	<b>23</b>	<b>4,473</b>
<b>Excess (Deficiency) of Receipts and Other Financing Sources (Uses) Over Disbursements</b>	<b>(171)</b>	<b>198</b>	<b>27</b>
<b>Closing Fund Balance</b>	<b>(959)</b>	<b>(209)</b>	<b>(1,168)</b>



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

	<u>State</u>	<u>Federal</u>	<u>Total</u>
<b>Opening Fund Balance</b>	<b>(959)</b>	<b>(209)</b>	<b>(1,168)</b>
<b>Receipts:</b>			
Taxes	1,438	0	1,438
Miscellaneous Receipts	13,028	237	13,265
Federal Receipts	5	3,523	3,528
<b>Total Receipts</b>	<b>14,471</b>	<b>3,760</b>	<b>18,231</b>
<b>Disbursements:</b>			
Assistance and Grants	7,634	1,371	9,005
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	10,032	2,402	12,434
<b>Total Disbursements</b>	<b>17,666</b>	<b>3,773</b>	<b>21,439</b>
<b>Other Financing Sources (Uses):</b>			
Transfers from Other Funds	3,769	23	3,792
Transfers to Other Funds	(844)	0	(844)
Bond and Note Proceeds	252	0	252
<b>Net Other Financing Sources (Uses)</b>	<b>3,177</b>	<b>23</b>	<b>3,200</b>
<b>Excess (Deficiency) of Receipts and Other Financing Sources (Uses) Over Disbursements</b>	<b>(18)</b>	<b>10</b>	<b>(8)</b>
<b>Closing Fund Balance</b>	<b>(977)</b>	<b>(199)</b>	<b>(1,176)</b>

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

	<u>State</u>	<u>Federal</u>	<u>Total</u>
<b>Opening Fund Balance</b>	<b>(977)</b>	<b>(199)</b>	<b>(1,176)</b>
<b>Receipts:</b>			
Taxes	1,435	0	1,435
Miscellaneous Receipts	11,699	233	11,932
Federal Receipts	5	3,550	3,555
<b>Total Receipts</b>	<b>13,139</b>	<b>3,783</b>	<b>16,922</b>
<b>Disbursements:</b>			
Assistance and Grants	6,409	1,395	7,804
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	10,440	2,400	12,840
<b>Total Disbursements</b>	<b>16,849</b>	<b>3,795</b>	<b>20,644</b>
<b>Other Financing Sources (Uses):</b>			
Transfers from Other Funds	4,554	23	4,577
Transfers to Other Funds	(1,081)	0	(1,081)
Bond and Note Proceeds	260	0	260
<b>Net Other Financing Sources (Uses)</b>	<b>3,733</b>	<b>23</b>	<b>3,756</b>
<b>Excess (Deficiency) of Receipts and Other Financing Sources (Uses) Over Disbursements</b>	<b>23</b>	<b>11</b>	<b>34</b>
<b>Closing Fund Balance</b>	<b>(954)</b>	<b>(188)</b>	<b>(1,142)</b>

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

	<u>State</u>	<u>Federal</u>	<u>Total</u>
<b>Opening Fund Balance</b>	<u>(954)</u>	<u>(188)</u>	<u>(1,142)</u>
<b>Receipts:</b>			
Taxes	1,431	0	1,431
Miscellaneous Receipts	10,457	233	10,690
Federal Receipts	5	3,585	3,590
<b>Total Receipts</b>	<u>11,893</u>	<u>3,818</u>	<u>15,711</u>
<b>Disbursements:</b>			
Assistance and Grants	5,526	1,401	6,927
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	10,245	2,429	12,674
<b>Total Disbursements</b>	<u>15,771</u>	<u>3,830</u>	<u>19,601</u>
<b>Other Financing Sources (Uses):</b>			
Transfers from Other Funds	4,786	23	4,809
Transfers to Other Funds	(1,279)	0	(1,279)
Bond and Note Proceeds	339	0	339
<b>Net Other Financing Sources (Uses)</b>	<u>3,846</u>	<u>23</u>	<u>3,869</u>
<b>Excess (Deficiency) of Receipts and Other Financing Sources (Uses) Over Disbursements</b>	<b>(32)</b>	<b>11</b>	<b>(21)</b>
<b>Closing Fund Balance</b>	<u><u>(986)</u></u>	<u><u>(177)</u></u>	<u><u>(1,163)</u></u>

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

	FY 2025 Projected	FY 2026 Projected	Annual \$ Change	Annual % Change
<b>Opening Fund Balance</b>	<b>(1,317)</b>	<b>(1,195)</b>	<b>122</b>	<b>9.3%</b>
<b>Receipts:</b>				
Taxes	1,487	1,463	(24)	-1.6%
Miscellaneous Receipts	7,283	11,577	4,294	59.0%
Federal Receipts	3,221	3,698	477	14.8%
<b>Total Receipts</b>	<b>11,991</b>	<b>16,738</b>	<b>4,747</b>	<b>39.6%</b>
<b>Disbursements:</b>				
Assistance and Grants	6,539	8,228	1,689	25.8%
State Operations:				
Personal Service	0	0	0	0.0%
Non-Personal Service	0	0	0	0.0%
General State Charges	0	0	0	0.0%
Debt Service	0	0	0	0.0%
Capital Projects	10,493	12,956	2,463	23.5%
<b>Total Disbursements</b>	<b>17,032</b>	<b>21,184</b>	<b>4,152</b>	<b>24.4%</b>
<b>Other Financing Sources (Uses):</b>				
Transfers From Other Funds	5,325	4,904	(421)	-7.9%
Transfers to Other Funds	(431)	(798)	(367)	-85.2%
Bond and Note Proceeds	269	367	98	36.4%
<b>Net Other Financing Sources (Uses)</b>	<b>5,163</b>	<b>4,473</b>	<b>(690)</b>	<b>-13.4%</b>
<b>Excess (Deficiency) of Receipts and Other Financing Sources (Uses) Over Disbursements</b>	<b>122</b>	<b>27</b>	<b>(95)</b>	<b>-77.9%</b>
<b>Closing Fund Balance</b>	<b>(1,195)</b>	<b>(1,168)</b>	<b>27</b>	<b>2.3%</b>

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

	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected
<b>Consumption/Use Taxes</b>	<b>626</b>	<b>626</b>	<b>627</b>	<b>628</b>
Motor Fuel Tax	385	381	378	374
Highway Use Tax	138	139	140	141
Auto Rental Tax	103	106	109	113
<b>Business Taxes</b>	<b>580</b>	<b>555</b>	<b>551</b>	<b>546</b>
Corporation and Utilities Tax	11	11	11	11
Petroleum Business Tax	569	544	540	535
<b>Other Taxes</b>	<b>257</b>	<b>257</b>	<b>257</b>	<b>257</b>
Real Estate Transfer Tax	257	257	257	257
<b>Total Taxes</b>	<b>1,463</b>	<b>1,438</b>	<b>1,435</b>	<b>1,431</b>
<b>Miscellaneous Receipts</b>	<b>11,577</b>	<b>13,265</b>	<b>11,932</b>	<b>10,690</b>
Authority Bond Proceeds	10,186	11,756	10,527	9,285
State Park Fees	292	272	298	269
Environmental Revenues	96	96	96	96
Motor Vehicle Fees	730	730	730	730
All Other	273	411	281	310
<b>Federal Receipts</b>	<b>3,698</b>	<b>3,528</b>	<b>3,555</b>	<b>3,590</b>
<b>Total</b>	<b>16,738</b>	<b>18,231</b>	<b>16,922</b>	<b>15,711</b>

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

	FY 2025 Projected	FY 2026 Projected	Annual \$ Change	Annual % Change
<b>Consumption/Use Taxes</b>	<b>624</b>	<b>626</b>	<b>2</b>	<b>0.3%</b>
Motor Fuel Tax	384	385	1	0.3%
Highway Use Tax	136	138	2	1.5%
Auto Rental Tax	104	103	(1)	-1.0%
<b>Business Taxes</b>	<b>606</b>	<b>580</b>	<b>(26)</b>	<b>-4.3%</b>
Corporation and Utilities Tax	11	11	0	0.0%
Petroleum Business Tax	595	569	(26)	-4.4%
<b>Other Taxes</b>	<b>257</b>	<b>257</b>	<b>0</b>	<b>0.0%</b>
Real Estate Transfer Tax	257	257	0	0.0%
<b>Total Taxes</b>	<b>1,487</b>	<b>1,463</b>	<b>(24)</b>	<b>-1.6%</b>
<b>Miscellaneous Receipts</b>	<b>7,283</b>	<b>11,577</b>	<b>4,294</b>	<b>59.0%</b>
Authority Bond Proceeds	6,153	10,186	4,033	65.5%
State Park Fees	325	292	(33)	-10.2%
Environmental Revenues	92	96	4	4.3%
Motor Vehicle Fees	730	730	0	0.0%
All Other	(17)	273	290	1705.9%
<b>Federal Receipts</b>	<b>3,221</b>	<b>3,698</b>	<b>477</b>	<b>14.8%</b>
<b>Total</b>	<b>11,991</b>	<b>16,738</b>	<b>4,747</b>	<b>39.6%</b>

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

	<u>FY 2025</u> <u>Projected</u>	<u>FY 2026</u> <u>Projected</u>	<u>FY 2027</u> <u>Projected</u>	<u>FY 2028</u> <u>Projected</u>	<u>FY 2029</u> <u>Projected</u>
<b>EDUCATION</b>					
Education School Aid	13	0	0	0	0
<b>Functional Total</b>	<u>13</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>TOTAL CAPITAL OFF-BUDGET SPENDING</b>	<u>13</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

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

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

	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected
<b>Personal Income Tax</b>	<u>29,529</u>	<u>32,697</u>	<u>34,523</u>	<u>36,661</u>
<b>Consumption/Use Taxes</b>	<u>9,884</u>	<u>10,171</u>	<u>10,461</u>	<u>10,739</u>
Sales and Use Tax	9,884	10,171	10,461	10,739
<b>Business Taxes</b>	<u>6,734</u>	<u>8,057</u>	<u>8,206</u>	<u>8,380</u>
Pass Through Entity Tax	6,734	8,057	8,206	8,380
<b>Other Taxes</b>	<u>1,029</u>	<u>1,135</u>	<u>1,258</u>	<u>1,333</u>
Real Estate Transfer Tax	1,021	1,126	1,248	1,323
Employer Compensation Expense Program	8	9	10	10
<b>Total Taxes</b>	<u>47,176</u>	<u>52,060</u>	<u>54,448</u>	<u>57,113</u>
<b>Miscellaneous Receipts</b>	<u>417</u>	<u>437</u>	<u>453</u>	<u>452</u>
Mental Hygiene Patient Receipts	277	273	273	273
SUNY Dormitory Fees	0	0	0	0
Health Patient Receipts	139	163	179	178
All Other	1	1	1	1
<b>Federal Receipts</b>	<u>58</u>	<u>53</u>	<u>45</u>	<u>37</u>
<b>Total</b>	<u>47,651</u>	<u>52,550</u>	<u>54,946</u>	<u>57,602</u>

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

	FY 2025 Projected	FY 2026 Projected	Annual \$ Change	Annual % Change
<b>Personal Income Tax</b>	<u>30,482</u>	<u>29,529</u>	<u>(953)</u>	<u>-3.1%</u>
<b>Consumption/Use Taxes</b>	<u>9,564</u>	<u>9,884</u>	<u>320</u>	<u>3.3%</u>
Sales and Use Tax	9,564	9,884	320	3.3%
<b>Business Taxes</b>	<u>7,984</u>	<u>6,734</u>	<u>(1,250)</u>	<u>-15.7%</u>
Pass Through Entity Tax	7,984	6,734	(1,250)	-15.7%
<b>Other Taxes</b>	<u>943</u>	<u>1,029</u>	<u>86</u>	<u>9.1%</u>
Real Estate Transfer Tax	935	1,021	86	9.2%
Employer Compensation Expense Program	8	8	0	0.0%
<b>Total Taxes</b>	<u>48,973</u>	<u>47,176</u>	<u>(1,797)</u>	<u>-3.7%</u>
<b>Miscellaneous Receipts</b>	<u>507</u>	<u>417</u>	<u>(90)</u>	<u>-17.8%</u>
Mental Hygiene Patient Receipts	374	277	(97)	-25.9%
SUNY Dormitory Fees	0	0	0	0.0%
Health Patient Receipts	131	139	8	6.1%
All Other	2	1	(1)	-50.0%
<b>Federal Receipts</b>	<u>62</u>	<u>58</u>	<u>(4)</u>	<u>-6.5%</u>
<b>Total</b>	<u>49,542</u>	<u>47,651</u>	<u>(1,891)</u>	<u>-3.8%</u>

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

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



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

	<u>General Fund</u>	<u>State Special Revenue Funds</u>	<u>State Capital Projects Funds</u>	<u>Debt Service Funds</u>	<u>State Funds Total</u>
<b>Opening Fund Balance</b>	<b>46,331</b>	<b>9,642</b>	<b>(745)</b>	<b>104</b>	<b>55,332</b>
<b>Receipts:</b>					
Taxes	58,512	6,447	1,487	48,973	115,419
Miscellaneous Receipts	4,633	19,540	7,039	507	31,719
Federal Receipts	3,645	(11)	5	62	3,701
<b>Total Receipts</b>	<b>66,790</b>	<b>25,976</b>	<b>8,531</b>	<b>49,542</b>	<b>150,839</b>
<b>Disbursements:</b>					
Assistance and Grants	76,603	20,171	5,422	0	102,196
State Operations:					
Personal Service	10,795	5,931	0	0	16,726
Non-Personal Service	2,689	3,582	0	39	6,310
General State Charges	9,116	1,247	0	0	10,363
Debt Service	0	0	0	3,163	3,163
Capital Projects	0	0	8,292	0	8,292
<b>Total Disbursements</b>	<b>99,203</b>	<b>30,931</b>	<b>13,714</b>	<b>3,202</b>	<b>147,050</b>
<b>Other Financing Sources (Uses):</b>					
Transfers from Other Funds	48,724	3,930	5,302	2,792	60,748
Transfers to Other Funds	(9,186)	1,017	(431)	(49,130)	(57,730)
Bond and Note Proceeds	0	0	269	0	269
<b>Net Other Financing Sources (Uses)</b>	<b>39,538</b>	<b>4,947</b>	<b>5,140</b>	<b>(46,338)</b>	<b>3,287</b>
<b>Excess (Deficiency) of Receipts and Other Financing Sources (Uses) Over Disbursements</b>	<b>7,125</b>	<b>(8)</b>	<b>(43)</b>	<b>2</b>	<b>7,076</b>
<b>Closing Fund Balance</b>	<b>53,456</b>	<b>9,634</b>	<b>(788)</b>	<b>106</b>	<b>62,408</b>

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

	<u>General Fund</u>	<u>State Special Revenue Funds</u>	<u>State Capital Projects Funds</u>	<u>Debt Service Funds</u>	<u>State Funds Total</u>
<b>Opening Fund Balance</b>	<b>53,456</b>	<b>9,634</b>	<b>(788)</b>	<b>106</b>	<b>62,408</b>
<b>Receipts:</b>					
Taxes	56,922	6,537	1,463	47,176	112,098
Miscellaneous Receipts	4,112	22,449	11,303	417	38,281
Federal Receipts	0	(10)	5	58	53
<b>Total Receipts</b>	<b>61,034</b>	<b>28,976</b>	<b>12,771</b>	<b>47,651</b>	<b>150,432</b>
<b>Disbursements:</b>					
Assistance and Grants	82,419	22,553	6,926	0	111,898
State Operations:					
Personal Service	11,842	6,220	0	0	18,062
Non-Personal Service	3,682	3,724	0	41	7,447
General State Charges	9,712	1,293	0	0	11,005
Debt Service	0	0	0	2,318	2,318
Capital Projects	0	0	10,466	0	10,466
<b>Total Disbursements</b>	<b>107,655</b>	<b>33,790</b>	<b>17,392</b>	<b>2,359</b>	<b>161,196</b>
<b>Other Financing Sources (Uses):</b>					
Transfers from Other Funds	47,524	3,729	4,881	1,992	58,126
Transfers to Other Funds	(8,674)	1,035	(798)	(47,279)	(55,716)
Bond and Note Proceeds	0	0	367	0	367
<b>Net Other Financing Sources (Uses)</b>	<b>38,850</b>	<b>4,764</b>	<b>4,450</b>	<b>(45,287)</b>	<b>2,777</b>
<b>Excess (Deficiency) of Receipts and Use (Reservation) of Fund Balance Over Disbursements</b>	<b>(7,771)</b>	<b>(50)</b>	<b>(171)</b>	<b>5</b>	<b>(7,987)</b>
<b>Closing Fund Balance</b>	<b>45,685</b>	<b>9,584</b>	<b>(959)</b>	<b>111</b>	<b>54,421</b>

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

	<u>General Fund</u>	<u>State Special Revenue Funds</u>	<u>State Capital Projects Funds</u>	<u>Debt Service Funds</u>	<u>State Funds Total</u>
<b>Receipts:</b>					
Taxes	61,805	6,623	1,438	52,060	121,926
Miscellaneous Receipts	3,069	21,786	13,028	437	38,320
Federal Receipts	0	(9)	5	53	49
<b>Total Receipts</b>	<b>64,874</b>	<b>28,400</b>	<b>14,471</b>	<b>52,550</b>	<b>160,295</b>
<b>Disbursements:</b>					
Assistance and Grants	87,189	21,836	7,634	0	116,659
State Operations:					
Personal Service	12,781	6,242	0	0	19,023
Non-Personal Service	3,807	3,766	0	39	7,612
General State Charges	10,768	1,314	0	0	12,082
Debt Service	0	0	0	4,621	4,621
Capital Projects	0	0	10,032	0	10,032
<b>Total Disbursements</b>	<b>114,545</b>	<b>33,158</b>	<b>17,666</b>	<b>4,660</b>	<b>170,029</b>
<b>Other Financing Sources (Uses):</b>					
Transfers from Other Funds	49,920	3,654	3,769	1,836	59,179
Transfers to Other Funds	(7,359)	1,068	(844)	(49,706)	(56,841)
Bond and Note Proceeds	0	0	252	0	252
<b>Net Other Financing Sources (Uses)</b>	<b>42,561</b>	<b>4,722</b>	<b>3,177</b>	<b>(47,870)</b>	<b>2,590</b>
<b>Use (Reservation) of Fund Balance:</b>					
Economic Uncertainties	1,000				
Extraordinary Monetary Settlements	367				
Rainy Day Reserve	(1,000)				
Timing of PTET/PIT Credits	268				
Undesignated Fund Balance	(4)				
<b>Total Use (Reservation) of Fund Balance</b>	<b>631</b>				
<b>Excess (Deficiency) of Receipts and Use (Reservation) of Fund Balance Over Disbursements</b>	<b>(6,479)</b>				

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

	<b>General Fund</b>	<b>State Special Revenue Funds</b>	<b>State Capital Projects Funds</b>	<b>Debt Service Funds</b>	<b>State Funds Total</b>
<b>Receipts:</b>					
Taxes	63,453	6,479	1,435	54,448	125,815
Miscellaneous Receipts	2,233	19,451	11,699	453	33,836
Federal Receipts	0	(8)	5	45	42
<b>Total Receipts</b>	<b>65,686</b>	<b>25,922</b>	<b>13,139</b>	<b>54,946</b>	<b>159,693</b>
<b>Disbursements:</b>					
Assistance and Grants	92,322	20,173	6,409	0	118,904
State Operations:					
Personal Service	13,182	6,424	0	0	19,606
Non-Personal Service	3,857	3,901	0	39	7,797
General State Charges	11,976	1,337	0	0	13,313
Debt Service	0	0	0	5,598	5,598
Capital Projects	0	0	10,440	0	10,440
<b>Total Disbursements</b>	<b>121,337</b>	<b>31,835</b>	<b>16,849</b>	<b>5,637</b>	<b>175,658</b>
<b>Other Financing Sources (Uses):</b>					
Transfers from Other Funds	50,921	3,425	4,554	1,811	60,711
Transfers to Other Funds	(7,902)	1,412	(1,081)	(51,098)	(58,669)
Bond and Note Proceeds	0	0	260	0	260
<b>Net Other Financing Sources (Uses)</b>	<b>43,019</b>	<b>4,837</b>	<b>3,733</b>	<b>(49,287)</b>	<b>2,302</b>
<b>Use (Reservation) of Fund Balance:</b>					
Economic Uncertainties	862				
Extraordinary Monetary Settlements	46				
Timing of PTET/PIT Credits	(226)				
Undesignated Fund Balance	3,037				
Rainy Day Reserve	(862)				
<b>Total Use (Reservation) of Fund Balance</b>	<b>2,857</b>				
<b>Excess (Deficiency) of Receipts and Use (Reservation) of Fund Balance Over Disbursements</b>	<b>(9,775)</b>				

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

	<b>General Fund</b>	<b>State Special Revenue Funds</b>	<b>State Capital Projects Funds</b>	<b>Debt Service Funds</b>	<b>State Funds Total</b>
<b>Receipts:</b>					
Taxes	66,175	6,459	1,431	57,113	131,178
Miscellaneous Receipts	2,114	19,804	10,457	452	32,827
Federal Receipts	0	(7)	5	37	35
<b>Total Receipts</b>	<b>68,289</b>	<b>26,256</b>	<b>11,893</b>	<b>57,602</b>	<b>164,040</b>
<b>Disbursements:</b>					
Assistance and Grants	97,505	19,345	5,526	0	122,376
State Operations:					
Personal Service	12,723	6,634	0	0	19,357
Non-Personal Service	3,770	4,048	0	39	7,857
General State Charges	12,970	1,360	0	0	14,330
Debt Service	0	0	0	6,206	6,206
Capital Projects	0	0	10,245	0	10,245
<b>Total Disbursements</b>	<b>126,968</b>	<b>31,387</b>	<b>15,771</b>	<b>6,245</b>	<b>180,371</b>
<b>Other Financing Sources (Uses):</b>					
Transfers from Other Funds	53,317	3,466	4,786	2,013	63,582
Transfers to Other Funds	(8,420)	1,425	(1,279)	(53,348)	(61,622)
Bond and Note Proceeds	0	0	339	0	339
<b>Net Other Financing Sources (Uses)</b>	<b>44,897</b>	<b>4,891</b>	<b>3,846</b>	<b>(51,335)</b>	<b>2,299</b>
<b>Use (Reservation) of Fund Balance:</b>					
Economic Uncertainties	862				
Timing of PTET/PIT Credits	(320)				
Undesignated Fund Balance	3,076				
<b>Total Use (Reservation) of Fund Balance</b>	<b>3,618</b>				
<b>Excess (Deficiency) of Receipts and Use (Reservation) of Fund Balance Over Disbursements</b>	<b>(10,164)</b>				

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

	<u>FY 2025 Projected</u>	<u>FY 2026 Projected</u>	<u>Annual \$ Change</u>	<u>Annual % Change</u>
<b>Opening Fund Balance</b>	<b>55,332</b>	<b>62,408</b>	<b>7,076</b>	<b>12.8%</b>
<b>Receipts:</b>				
Taxes	115,419	112,098	(3,321)	-2.9%
Miscellaneous Receipts	31,719	38,281	6,562	20.7%
Federal Receipts	3,701	53	(3,648)	-98.6%
<b>Total Receipts</b>	<b>150,839</b>	<b>150,432</b>	<b>(407)</b>	<b>-0.3%</b>
<b>Disbursements:</b>				
Assistance and Grants	102,196	111,898	9,702	9.5%
State Operations:				
Personal Service	16,726	18,062	1,336	8.0%
Non-Personal Service	6,310	7,447	1,137	18.0%
General State Charges	10,363	11,005	642	6.2%
Debt Service	3,163	2,318	(845)	-26.7%
Capital Projects	8,292	10,466	2,174	26.2%
<b>Total Disbursements</b>	<b>147,050</b>	<b>161,196</b>	<b>14,146</b>	<b>9.6%</b>
<b>Other Financing Sources (Uses):</b>				
Transfers from Other Funds	60,748	58,126	(2,622)	-4.3%
Transfers to Other Funds	(57,730)	(55,716)	2,014	3.5%
Bond and Note Proceeds	269	367	98	36.4%
<b>Net Other Financing Sources (Uses)</b>	<b>3,287</b>	<b>2,777</b>	<b>(510)</b>	<b>-15.5%</b>
<b>Excess (Deficiency) of Receipts and Other Financing Sources (Uses) Over Disbursements</b>	<b>7,076</b>	<b>(7,987)</b>	<b>(15,063)</b>	<b>-212.9%</b>
<b>Closing Fund Balance</b>	<b>62,408</b>	<b>54,421</b>	<b>(7,987)</b>	<b>-12.8%</b>

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

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

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

	2024		2025											
	April Actuals	May Actuals	June Actuals	July Actuals	August Actuals	September Actuals	October Actuals	November Actuals	December Actuals	January Projected	February Projected	March Projected	Total	
<b>OPENING BALANCE</b>	46,331	49,055	45,548	49,585	48,710	47,927	52,398	46,865	45,554	55,244	58,443	55,398	46,331	
<b>RECEIPTS:</b>														
Personal Income Tax	3,650	1,926	2,552	2,091	1,756	2,488	1,371	1,831	2,696	3,456	2,761	2,450	29,028	
Consumption/Use Taxes	754	766	968	802	797	973	795	796	961	869	717	910	10,108	
Business Taxes	1,225	211	3,265	(17)	50	3,360	(461)	25	4,525	382	91	5,322	17,978	
Other Taxes	185	121	113	96	124	102	79	108	144	109	108	109	1,398	
Total Taxes	5,814	3,024	6,898	2,972	2,727	6,923	1,784	2,760	8,326	4,816	3,677	8,791	58,512	
Abandoned Property	0	0	0	0	10	100	30	130	0	30	10	240	550	
ABC License Fee	5	4	5	4	4	4	10	5	4	5	5	5	60	
Investment Income	238	217	227	216	234	224	219	203	176	198	198	200	2,550	
Licenses, Fees, etc.	83	43	61	77	43	166	63	55	50	40	50	49	780	
Motor Vehicle Fees	44	57	4	32	20	(2)	51	6	26	14	12	4	268	
Reimbursements	75	62	31	(22)	87	37	27	(64)	98	(58)	(18)	(39)	216	
Extraordinary Settlements	0	0	0	0	0	(49)	7	3	0	0	0	0	0	
Other Transactions	5	3	52	(21)	39	(4)	7	3	56	31	17	66	209	
Total Miscellaneous Receipts	450	386	380	286	437	480	407	338	410	260	274	525	4,633	
Federal Receipts	0	0	0	0	0	1	0	4	3,645	0	0	(5)	3,645	
PIT in Excess of Revenue Bond Debt Service	3,650	1,935	2,552	1,982	1,549	2,643	1,371	1,830	2,702	4,762	862	2,476	28,314	
PTET in Excess of Revenue Bond Debt Service	23	72	1,545	(26)	54	1,529	(459)	54	2,693	122	38	2,339	7,984	
ECEP in Excess of Revenue Bond Debt Service	0	0	0	0	0	0	0	0	1	1	0	6	8	
Sales Tax in Excess of LGAC Bond Debt Service	0	0	0	0	0	0	0	0	0	0	0	0	0	
Sales Tax in Excess of Revenue Bond Debt Service	620	672	873	696	701	1,173	693	590	810	767	691	677	8,963	
Real Estate Taxes in Excess of CW/CA Debt Service	79	95	67	88	95	75	79	79	72	67	67	40	903	
All Other	153	300	176	202	144	138	110	197	290	190	210	442	2,552	
Total Transfers from Other Funds	4,525	3,074	5,213	2,942	2,543	5,558	1,794	2,750	6,568	5,909	1,868	5,980	48,724	
TOTAL RECEIPTS	10,789	6,484	12,491	6,200	5,707	12,962	3,985	5,852	18,949	10,985	5,819	15,291	115,514	
<b>DISBURSEMENTS:</b>														
School Aid	1,806	4,993	1,754	273	772	1,826	1,018	1,926	2,513	1,322	1,183	10,841	30,227	
Higher Education	25	25	710	162	34	167	556	27	90	135	551	899	3,383	
All Other Education	27	311	216	753	54	66	74	91	160	572	315	130	2,769	
Medicaid - DOH	3,585	2,591	1,127	2,904	2,222	2,351	3,056	2,541	1,456	1,620	1,349	(695)	24,107	
Public Health	15	35	31	105	66	66	94	(46)	61	105	14	228	774	
Mental Hygiene	66	104	714	111	141	685	217	135	1,122	290	904	950	5,439	
Children and Families	33	30	195	66	39	141	887	188	399	292	188	207	2,665	
Temporary & Disability Assistance	33	404	244	123	125	490	130	123	161	172	798	832	3,635	
Transportation	0	47	19	3	57	0	6	50	30	1	35	4	252	
Unrestricted Aid	1	11	390	5	51	116	7	0	186	1	0	64	832	
All Other	118	67	(197)	56	101	111	75	74	97	176	621	1,221	2,520	
Total Assistance and Grants	5,709	8,618	5,203	4,561	3,664	6,019	6,120	5,109	6,275	4,686	5,958	14,681	76,603	
Personal Service	838	997	809	1,090	902	829	994	817	1,056	818	826	819	10,795	
Non-Personal Service	167	304	247	280	311	192	301	(206)	238	318	324	213	2,689	
Total State Operations	1,005	1,301	1,056	1,370	1,213	1,021	1,295	611	1,294	1,136	1,150	1,032	13,484	
General State Charges	670	690	549	600	519	579	601	516	555	631	649	2,557	9,116	
Debt Service	24	3	0	47	(1)	23	5	0	(4)	202	(12)	(10)	277	
Capital Projects	283	(895)	779	239	764	789	1,396	572	1,007	1,062	1,029	(2,103)	4,922	
SUNY Operations	226	238	432	241	53	13	15	284	6	21	38	172	1,739	
Other Purposes	148	36	435	17	278	47	86	71	126	48	52	904	2,248	
Total Transfers to Other Funds	681	(618)	1,646	544	1,094	872	1,502	927	1,135	1,333	1,107	(1,037)	9,186	
TOTAL DISBURSEMENTS	8,065	9,991	8,454	7,075	6,490	8,491	9,518	7,163	9,259	7,786	8,864	17,233	108,389	
Excess/(Deficiency) of Receipts over Disbursements	2,724	(3,507)	4,037	(875)	(783)	4,471	(5,533)	(1,311)	(9,690)	3,199	(3,045)	(1,942)	7,125	
<b>CLOSING BALANCE</b>	49,055	45,548	49,585	48,710	47,927	52,398	46,865	45,554	55,244	58,443	55,398	53,456	53,456	



**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 Projected	February Projected	March Projected	Intra-Fund Transfer Eliminations	Total
<b>OPENING BALANCE</b>	56,077	60,412	56,827	62,062	61,532	61,317	62,354	57,021	55,743	64,857	69,086	67,355		56,077
<b>RECEIPTS:</b>														
Personal Income Tax	7,300	3,852	5,104	4,183	3,512	4,975	2,742	3,661	5,395	9,798	5,522	4,919	0	60,963
Consumption/Use Taxes	1,685	1,645	2,100	1,719	1,711	2,120	1,704	1,704	2,107	1,856	1,538	1,971	0	21,865
Business Taxes	1,560	385	5,239	65	479	5,290	(784)	148	7,625	606	188	8,262	0	28,763
Other Taxes	268	217	182	188	221	180	162	190	224	179	178	152	0	2,341
Total Taxes	10,813	6,099	12,625	6,155	5,623	12,565	3,829	5,703	15,351	12,439	7,426	15,304	0	113,932
Abandoned Property	0	0	0	0	0	100	30	130	0	30	10	240	0	550
ABC License Fee	5	4	5	4	4	4	10	5	4	5	5	5	0	60
HCR	583	543	610	624	519	591	644	550	665	546	527	594	0	6,996
Investment Income	238	217	227	216	234	224	219	203	176	198	198	200	0	2,550
Licenses, Fees, etc.	83	43	61	77	43	166	63	55	50	40	50	49	0	780
Lottery	289	322	257	327	264	271	326	261	266	241	179	655	0	3,658
Medicaid	89	82	93	80	89	92	111	111	83	88	88	71	0	1,050
Motor Vehicle Fees	58	74	21	48	41	15	69	24	40	35	32	23	0	480
Reimbursements	75	62	31	(22)	87	37	(64)	98	98	(58)	(18)	(39)	0	216
State University Income	354	366	323	411	539	758	534	361	365	628	772	321	0	5,732
Extraordinary Settlements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Other Transactions	494	391	525	459	426	460	496	510	509	652	(588)	(1,726)	0	2,608
Total Miscellaneous Receipts	2,268	2,104	2,153	2,224	2,256	2,718	2,502	2,146	2,256	2,405	1,255	393	0	24,680
Federal Receipts	8	(1)	0	0	0	31	1	4	3,649	(7)	(4)	15	0	6,696
TOTAL RECEIPTS	13,089	8,202	14,778	8,379	7,879	15,314	6,332	7,853	21,256	14,837	8,677	15,712	0	142,308
<b>DISBURSEMENTS:</b>														
School Aid	1,806	4,993	2,037	273	772	5,500	1,182	2,090	2,677	1,486	1,347	11,129	0	35,292
Higher Education	25	25	710	162	36	167	556	27	90	135	551	899	0	3,383
All Other Education	27	311	217	753	55	67	74	92	161	573	316	136	0	2,782
STAR	0	0	0	0	0	0	0	0	1	1,442	0	10	0	1,453
Medicaid - DOH	3,973	3,095	1,678	3,384	2,730	2,855	3,690	2,979	1,941	2,147	1,995	554	0	31,021
Public Health	99	171	355	198	150	283	276	122	228	264	120	448	0	2,714
Mental Hygiene	66	105	722	113	143	694	248	145	1,129	296	908	972	0	5,541
Children and Families	33	30	195	66	39	141	887	188	399	292	188	208	0	2,666
Temporary & Disability Assistance	33	404	244	123	125	490	130	123	161	172	798	847	0	3,650
Transportation	72	666	374	394	608	374	433	756	1,167	70	131	98	0	5,143
Unrestricted Aid	1	11	390	5	51	116	7	0	186	1	0	64	0	832
All Other	151	134	(170)	139	172	160	157	159	145	240	320	690	0	2,297
Total Assistance and Grants	6,286	9,945	6,752	5,610	4,881	10,847	7,640	6,681	8,285	7,118	6,674	16,055	0	96,774
Personal Service	1,309	1,470	1,243	1,819	1,369	1,272	1,487	1,303	1,750	1,241	1,225	1,238	0	16,726
Non-Personal Service	440	603	322	633	624	489	673	61	525	637	606	497	0	6,310
Total State Operations	1,749	2,073	1,765	2,452	1,993	1,761	2,160	1,364	2,275	1,878	1,831	1,735	0	23,036
General State Charges	685	819	628	707	590	673	717	601	710	792	762	2,679	0	10,363
Debt Service	31	18	4	5	27	239	5	19	5	1	234	2,575	0	3,163
Capital Projects	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL DISBURSEMENTS	8,751	12,855	9,149	8,774	7,491	13,520	10,522	8,665	11,275	9,789	9,501	23,044	0	133,336
<b>OTHER FINANCING SOURCES (USES):</b>														
Transfers from other funds	5,214	3,535	6,454	3,361	3,054	5,685	2,166	3,226	6,811	6,349	2,060	8,116	(585)	55,446
Transfers to other funds	(5,217)	(2,467)	(6,848)	(3,496)	(3,657)	(6,442)	(3,309)	(3,692)	(7,678)	(7,168)	(2,967)	(4,943)	585	(57,299)
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)	(819)	(907)	3,173	0	(1,853)
Excess/(Deficiency) of Receipts over Disbursements	4,335	(3,585)	5,235	(530)	(215)	1,037	(5,333)	(1,278)	9,114	4,229	(1,731)	(4,159)	0	7,119
<b>CLOSING BALANCE</b>	60,412	56,827	62,062	61,532	61,317	62,354	57,021	55,743	64,857	69,086	67,355	63,196	0	63,196

**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 Projected	February Projected	March Projected	Intra-Fund Transfer Eliminations	Total
<b>OPENING BALANCE</b>	65,912	72,246	68,512	73,078	71,945	72,420	74,031	67,909	66,773	72,077	76,142	74,351		65,912
<b>RECEIPTS:</b>														
Personal Income Tax	7,300	3,852	5,104	4,183	3,512	4,975	2,742	3,661	5,395	9,798	5,522	4,919	0	60,963
Consumption/Use Taxes	1,734	1,686	2,165	1,766	1,756	2,196	1,754	1,747	2,174	1,905	1,581	2,025	0	22,489
Business Taxes	1,609	435	5,296	117	236	5,343	(734)	200	7,674	649	234	8,310	0	29,369
Other Taxes	268	217	207	215	246	206	188	215	250	205	204	177	0	2,598
Total Taxes	10,911	6,190	12,772	6,281	5,750	12,720	3,950	5,823	15,493	12,557	7,541	15,431	0	115,419
Abandoned Property	0	0	0	0	10	100	30	130	0	30	10	240	0	550
ABC License Fee	5	4	5	4	4	4	10	5	4	5	5	5	0	60
HCRRA	583	543	610	624	519	591	644	550	665	546	527	594	0	6,996
Investment Income	238	217	227	216	234	203	219	203	176	198	198	200	0	2,550
Licenses, Fees, etc.	83	43	61	77	43	166	63	55	50	40	49	49	0	780
Lottery	289	322	257	327	264	271	326	261	266	241	179	655	0	3,658
Medicaid	89	82	80	80	89	111	88	111	83	88	88	71	0	1,050
Motor Vehicle Fees	58	74	21	48	41	15	69	24	40	35	32	23	0	480
Reimbursements	75	62	31	(22)	87	37	27	(64)	98	(58)	(18)	(39)	0	216
State University Income	354	366	323	411	539	758	534	361	365	628	772	321	0	5,732
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	1,031	(191)	1,377	0	10,683
Total Miscellaneous Receipts	2,534	3,629	2,323	2,797	2,445	3,276	2,927	2,316	2,576	2,784	1,652	3,496	0	32,755
Federal Receipts	8,296	7,572	7,927	7,367	10,150	7,676	7,591	8,327	8,907	9,021	7,765	7,903	0	98,502
TOTAL RECEIPTS	21,741	17,391	23,022	16,445	18,345	23,672	14,468	16,466	26,976	24,362	16,958	26,830	0	246,676
<b>DISBURSEMENTS:</b>														
School Aid	2,391	5,325	2,844	688	3,255	5,840	1,448	2,547	3,373	2,267	1,700	11,562	0	43,240
Higher Education	25	25	710	162	36	167	556	27	91	137	553	900	0	3,389
All Other Education	99	480	287	823	120	128	121	235	240	660	401	214	0	3,808
STAR	0	0	0	0	0	0	0	0	1	1,442	0	10	0	1,453
Medicaid - DOH	8,339	8,681	7,320	9,132	7,875	8,321	9,737	8,157	7,181	8,625	7,994	7,527	0	98,889
Public Health	283	345	1,044	393	325	667	489	526	562	443	256	737	0	6,070
Mental Hygiene	91	128	745	134	168	719	272	172	1,167	323	939	1,013	0	5,877
Children and Families	81	331	581	217	153	272	1,035	263	458	337	233	255	0	4,216
Temporary & Disability Assistance	578	653	779	715	305	652	426	451	393	540	1,117	966	0	7,575
Transportation	105	711	517	427	641	649	778	789	1,622	201	255	870	0	7,565
Unrestricted Aid	1	11	390	5	51	116	7	0	186	1	0	64	0	832
All Other	351	421	(149)	670	1,172	735	1,365	959	2,336	776	610	79	0	9,325
Total Assistance and Grants	12,344	17,111	15,068	13,366	14,101	18,266	16,240	14,126	17,610	15,752	14,058	24,197	0	192,239
Personal Service	1,371	1,532	1,300	1,899	1,431	1,328	1,565	1,363	1,839	1,292	1,270	1,258	0	17,448
Non-Personal Service	489	786	646	742	787	695	843	662	675	771	756	1,427	0	9,279
Total State Operations	1,860	2,318	1,946	2,641	2,218	2,023	2,408	2,025	2,514	2,063	2,026	2,685	0	26,727
General State Charges	685	894	654	739	620	704	773	641	739	822	788	2,700	0	10,759
Debt Service	31	18	4	5	27	239	5	19	5	1	234	2,575	0	3,163
Capital Projects	485	783	751	826	879	819	1,161	788	807	1,650	1,635	(91)	0	10,493
TOTAL DISBURSEMENTS	15,405	21,124	18,423	17,577	17,845	22,051	20,587	17,599	21,675	20,288	18,741	32,066	0	243,381
<b>OTHER FINANCING SOURCES (USES):</b>														
Transfers from other funds	5,499	2,642	7,257	3,606	3,835	6,499	3,565	3,801	7,866	7,411	3,089	6,286	(585)	60,771
Transfers to other funds	(5,501)	(2,643)	(7,290)	(3,607)	(3,860)	(6,509)	(3,568)	(3,804)	(7,863)	(7,420)	(3,097)	(6,438)	585	(61,015)
Bond and note proceeds	0	0	0	0	0	0	0	0	0	0	0	269	0	269
NET OTHER FINANCING SOURCES/(USES)	(2)	(1)	(33)	(1)	(25)	(10)	(3)	(3)	3	(9)	(8)	117	0	25
Excess/(Deficiency) of Receipts over Disbursements	6,334	(3,734)	4,566	(1,133)	475	1,611	(6,122)	(1,136)	5,304	4,065	(1,791)	(5,119)	0	3,320
<b>CLOSING BALANCE</b>	72,246	68,512	73,078	71,945	72,420	74,031	67,909	66,773	72,077	76,142	74,351	69,232	0	69,232

**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 Projected	February Projected	March Projected	Intra-Fund Transfer Eliminations	Total
<b>OPENING BALANCE</b>	20,794	24,033	24,134	24,410	24,320	25,592	23,203	22,745	23,003	18,801	19,605	19,576		20,794
<b>RECEIPTS:</b>														
Personal Income Tax	0	0	0	0	0	0	0	0	1	1,443	0	9	0	1,453
Consumption/Use Taxes	229	157	209	172	164	223	166	156	227	182	130	178	0	2,193
Business Taxes	312	102	429	107	75	401	136	69	407	102	59	602	0	2,801
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	1,727	189	789	0	6,447
HCRA	583	543	610	624	519	591	644	550	665	546	527	594	0	6,996
State University Income	354	366	323	411	534	758	534	321	361	772	772	321	0	5,732
Lottery	289	322	257	327	264	271	326	261	266	241	179	655	0	3,658
Medicaid	89	82	93	80	89	92	84	83	88	88	88	71	0	1,050
Motor Vehicle Fees	14	14	17	18	21	17	18	21	14	21	20	19	0	212
Other Transactions	530	457	490	504	437	534	499	553	483	668	(544)	(1,927)	0	2,684
Total Miscellaneous Receipts	1,859	1,787	1,790	1,962	1,869	2,263	2,105	1,854	1,876	2,192	1,042	(267)	0	20,332
Federal Receipts	8,036	7,408	7,737	7,184	9,851	7,467	7,365	7,892	5,018	8,757	7,498	7,361	0	91,574
TOTAL RECEIPTS	10,436	9,454	10,165	9,425	11,959	10,354	9,772	9,971	7,529	12,676	8,729	7,883	0	118,353
<b>DISBURSEMENTS:</b>														
School Aid	585	332	1,090	401	2,469	4,014	430	553	855	885	447	652	0	12,713
Higher Education	0	0	0	0	0	0	0	0	1	2	2	1	0	6
All Other Education	70	166	68	65	63	59	45	124	68	72	70	96	0	966
STAR	0	0	0	0	0	0	0	0	1	1,442	0	10	0	1,453
Medicaid - DOH	4,754	6,090	6,193	6,228	5,653	5,970	6,681	5,616	5,725	7,005	6,645	8,222	0	74,782
Public Health	234	282	989	258	237	589	346	507	471	282	200	294	0	4,689
Mental Hygiene	16	16	23	18	15	24	53	31	38	22	14	33	0	303
Children and Families	48	301	386	151	114	131	148	75	59	45	45	48	0	1,551
Temporary & Disability Assistance	545	249	535	564	180	162	268	328	204	353	304	134	0	3,826
Transportation	78	620	365	395	562	371	433	711	1,142	76	91	90	0	4,934
Unrestricted Aid	0	0	0	0	0	0	0	0	0	0	0	0	0	0
All Other	107	211	(87)	221	429	313	423	506	1,698	411	(75)	(283)	0	3,874
Total Assistance and Grants	6,437	8,267	9,562	8,301	9,722	11,633	8,827	8,451	10,262	10,595	7,743	9,297	0	109,097
Personal Service	533	535	491	809	529	499	571	546	783	474	444	439	0	6,653
Non-Personal Service	322	481	399	438	474	502	437	867	432	453	432	1,204	0	6,551
Total State Operations	855	1,016	890	1,247	1,003	1,001	1,113	1,413	1,220	927	876	1,643	0	13,204
General State Charges	15	204	105	139	101	125	172	125	184	191	139	143	0	1,643
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	11,713	8,758	11,083	0	123,944
<b>OTHER FINANCING SOURCES (USES):</b>														
Transfers from Other Funds	389	307	1,142	283	353	86	136	384	148	87	125	1,075	(585)	3,930
Transfers to Other Funds	(279)	(173)	(474)	(111)	(214)	(70)	(254)	(108)	(213)	(246)	(125)	(586)	585	(2,268)
NET OTHER FINANCING SOURCES/(USES)	110	134	668	172	139	16	(118)	276	(65)	(159)	0	489	0	1,662
Excess/(Deficiency) of Receipts over Disbursements	3,239	101	276	(90)	1,272	(2,389)	(458)	258	(4,202)	804	(29)	(2,711)	0	(3,929)
<b>CLOSING BALANCE</b>	24,033	24,134	24,410	24,320	25,592	23,203	22,745	23,003	18,801	19,605	19,576	16,865	0	16,865

**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 Projected	February Projected	March Projected	Intra-Fund Transfer Eliminations	Total
<b>OPENING BALANCE</b>	9,642	11,009	11,018	12,127	12,355	12,645	9,877	9,844	9,821	9,179	9,761	9,513		9,642
<b>RECEIPTS:</b>														
Personal Income Tax	0	0	0	0	0	0	0	0	1	1,443	0	9	0	1,453
Consumption/Use Taxes	229	157	209	172	164	223	166	156	227	182	130	178	0	2,193
Business Taxes	312	102	429	107	136	401	136	69	407	102	59	602	0	2,801
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	1,727	189	789	0	6,447
HGRA	583	543	610	624	519	591	644	550	665	546	527	594	0	6,996
State University Income	354	366	323	411	539	758	534	361	365	628	772	321	0	5,732
Lottery	289	322	257	327	264	271	326	261	286	241	179	655	0	3,658
Medicaid	89	82	93	80	89	92	84	111	83	88	88	71	0	1,050
Motor Vehicle Fees	14	17	17	16	14	17	18	18	21	21	20	19	0	212
Other Transactions	444	344	418	429	349	462	427	478	418	584	(633)	(1,828)	0	1,892
Total Miscellaneous Receipts	1,773	1,674	1,718	1,887	1,781	2,191	2,033	1,779	1,811	2,108	953	(168)	0	19,540
Federal Receipts	1	(1)	0	0	0	0	0	0	0	(7)	(4)	0	0	(11)
<b>TOTAL RECEIPTS</b>	2,315	1,932	2,356	2,166	2,020	2,815	2,335	2,004	2,446	3,828	1,138	621	0	25,976
<b>DISBURSEMENTS:</b>														
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	1	6	0	13
STAR	0	0	0	0	0	0	0	0	1	1,442	0	10	0	1,453
Medicaid - DOH	388	504	551	480	508	504	634	438	485	527	646	1,249	0	6,914
Public Health	84	136	324	93	84	217	182	168	167	159	106	220	0	1,940
Mental Hygiene	0	1	8	2	2	9	31	10	7	6	4	22	0	102
Children and Families	0	0	0	0	0	0	0	0	0	0	0	1	0	1
Temporary & Disability Assistance	0	0	0	0	0	0	0	0	0	0	0	15	0	15
Transportation	72	619	355	391	551	374	427	706	1,137	69	96	94	0	4,891
Unrestricted Aid	0	0	0	0	0	0	0	0	0	0	0	0	0	0
All Other	33	67	27	83	71	49	82	85	48	64	(301)	(531)	0	(223)
Total Assistance and Grants	577	1,327	1,549	1,049	1,217	4,828	1,520	1,572	2,010	2,432	716	1,374	0	20,171
Personal Service	471	473	434	729	467	443	493	486	694	423	399	419	0	5,931
Non-Personal Service	273	298	275	329	311	296	372	266	287	319	282	274	0	3,582
Total State Operations	744	771	709	1,058	778	739	865	752	981	742	681	693	0	9,513
General State Charges	15	129	79	107	71	94	116	85	155	161	113	122	0	1,247
Capital Projects	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>TOTAL DISBURSEMENTS</b>	1,336	2,227	2,337	2,214	2,066	5,661	2,501	2,409	3,146	3,335	1,510	2,189	0	30,931
<b>OTHER FINANCING SOURCES (USES):</b>														
Transfers from Other Funds	389	307	1,142	283	353	86	136	384	148	87	125	1,075	(585)	3,930
Transfers to Other Funds	(1)	(3)	(52)	(7)	(17)	(8)	(3)	(2)	(90)	2	(1)	614	585	1,017
<b>NET OTHER FINANCING SOURCES/(USES)</b>	388	304	1,090	276	336	78	133	382	58	89	124	1,689	0	4,947
Excess/(Deficiency) of Receipts over Disbursements	1,367	9	1,109	228	290	(2,768)	(33)	(23)	(642)	582	(248)	121	0	(8)
<b>CLOSING BALANCE</b>	11,009	11,018	12,127	12,355	12,645	9,877	9,844	9,821	9,179	9,761	9,513	9,634	0	9,634

**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 Projected	February Projected	March Projected	Total
<b>OPENING BALANCE</b>	11,152	13,024	13,116	12,283	11,965	12,947	13,326	12,901	13,182	9,622	9,844	10,063	11,152
<b>RECEIPTS:</b>													
Miscellaneous Receipts	86	113	72	75	88	72	72	75	65	84	89	(99)	792
Federal Receipts	8,035	7,409	7,737	7,184	9,851	7,467	7,365	7,892	5,018	8,764	7,502	7,361	91,585
<b>TOTAL RECEIPTS</b>	8,121	7,522	7,809	7,259	9,939	7,539	7,437	7,967	5,083	8,848	7,591	7,262	92,377
<b>DISBURSEMENTS:</b>													
School Aid	585	332	807	401	2,469	340	266	389	691	721	283	364	7,648
Higher Education	0	0	0	0	0	0	0	0	1	2	2	1	6
All Other Education	70	166	67	65	62	58	45	123	67	71	69	90	953
STAR	0	0	0	0	0	0	0	0	0	0	0	0	0
Medicaid - DOH	4,366	5,586	5,642	5,748	5,145	5,466	6,047	5,178	5,240	6,478	5,999	6,973	67,868
Public Health	150	146	665	165	153	372	164	339	304	123	94	74	2,749
Mental Hygiene	16	15	15	16	13	15	22	31	31	16	10	11	201
Children and Families	48	301	386	151	114	131	148	75	59	45	45	47	1,550
Temporary & Disability Assistance	545	249	535	564	180	162	268	328	204	353	304	119	3,811
Transportation	6	1	10	4	11	(3)	6	5	5	7	(5)	(4)	43
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	347	226	248	4,097
<b>Total Assistance and Grants</b>	5,860	6,940	8,013	7,252	8,505	6,805	7,307	6,879	8,252	8,163	7,027	7,923	88,926
Personal Service	62	62	57	80	62	56	78	60	89	51	45	20	722
Non-Personal Service	49	183	124	109	163	206	170	601	150	134	150	930	2,969
<b>Total State Operations</b>	111	245	181	189	225	262	248	661	239	185	195	950	3,691
General State Charges	0	75	26	32	30	31	56	40	29	30	26	21	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
<b>TOTAL DISBURSEMENTS</b>	5,971	7,260	8,220	7,473	8,760	7,098	7,611	7,580	8,520	8,378	7,248	8,894	93,013
<b>OTHER FINANCING SOURCES (USES):</b>													
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)	(248)	(124)	(1,200)	(3,285)
<b>NET OTHER FINANCING SOURCES/(USES)</b>	(278)	(170)	(422)	(104)	(197)	(62)	(251)	(106)	(123)	(248)	(124)	(1,200)	(3,285)
Excess/(Deficiency) of Receipts over Disbursements	1,872	92	(833)	(318)	982	379	(425)	281	(3,560)	222	219	(2,832)	(3,921)
<b>CLOSING BALANCE</b>	13,024	13,116	12,283	11,965	12,947	13,326	12,901	13,182	9,622	9,844	10,063	7,231	7,231

**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 Projected	February Projected	March Projected	Total
<b>OPENING BALANCE</b>	104	348	261	350	467	745	79	312	368	434	882	2,444	104
<b>RECEIPTS:</b>													
Personal Income Tax	3,650	1,926	2,552	2,092	1,756	2,487	1,371	1,830	2,698	4,899	2,761	2,460	30,482
Consumption/Use Taxes	702	722	923	745	750	924	748	752	919	805	691	883	9,564
Business Taxes	23	72	1,545	(25)	54	1,529	(459)	54	2,693	122	38	2,338	7,984
Other Taxes	83	96	69	92	97	78	83	82	80	70	70	43	943
Total Taxes	4,458	2,816	5,089	2,904	2,657	5,018	1,743	2,718	6,390	5,896	3,560	5,724	48,973
Miscellaneous Receipts	45	44	55	51	38	47	62	29	35	37	28	36	507
Federal Receipts	7	0	0	0	0	30	1	0	4	0	0	20	62
<b>TOTAL RECEIPTS</b>	4,510	2,860	5,144	2,955	2,695	5,095	1,806	2,747	6,429	5,933	3,588	5,780	49,542
<b>DISBURSEMENTS:</b>													
State Operations	0	1	0	24	2	1	0	1	0	0	0	10	39
Debt Service	31	18	4	5	27	239	5	19	5	1	234	2,575	3,163
<b>TOTAL DISBURSEMENTS</b>	31	19	4	29	29	240	5	20	5	1	234	2,585	3,202
<b>OTHER FINANCING SOURCES (USES):</b>													
Transfers from Other Funds	300	154	99	136	158	41	236	92	95	353	67	1,061	2,792
Transfers to Other Funds	(4,595)	(3,082)	(5,150)	(2,945)	(2,546)	(5,562)	(1,804)	(2,763)	(6,453)	(5,837)	(1,859)	(6,594)	(49,130)
<b>NET OTHER FINANCING SOURCES/(USES)</b>	(4,235)	(2,928)	(5,051)	(2,809)	(2,388)	(5,521)	(1,568)	(2,671)	(6,358)	(5,484)	(1,792)	(5,533)	(46,338)
Excess/(Deficiency) of Receipts over Disbursements	244	(87)	89	117	278	(666)	233	56	66	448	1,562	(2,338)	2
<b>CLOSING BALANCE</b>	348	261	350	467	745	79	312	368	434	882	2,444	106	106

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

	2024 April Actuals	May Actuals	June Actuals	July Actuals	August Actuals	September Actuals	October Actuals	November Actuals	December Actuals	2025 January Projected	February Projected	March Projected	Total
<b>OPENING BALANCE</b>	(1,317)	(1,190)	(1,431)	(1,267)	(1,552)	(1,844)	(1,649)	(2,013)	(2,152)	(2,402)	(2,788)	(3,067)	(1,317)
<b>RECEIPTS:</b>													
Consumption/Use Taxes	49	41	65	47	45	76	45	43	67	49	43	54	624
Business Taxes	49	50	57	52	57	53	50	52	49	43	46	48	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	118	115	127	1,487
Miscellaneous Receipts	180	1,412	98	498	101	486	353	95	255	295	308	3,202	7,283
Federal Receipts	253	164	190	183	299	178	225	431	240	264	267	527	3,221
<b>TOTAL RECEIPTS</b>	531	1,667	435	807	527	819	699	646	637	677	690	3,856	11,991
<b>DISBURSEMENTS:</b>													
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	16	16	(12)	73
Public Health	34	28	24	30	22	12	49	65	30	56	42	215	607
Mental Hygiene	9	8	8	5	12	10	8	6	7	11	21	30	135
School Aid	0	0	0	14	14	0	0	68	5	60	70	69	300
Temporary & Disability Assistance	0	0	0	28	0	0	28	0	28	15	15	0	114
Transportation	27	44	133	29	22	278	339	28	450	124	129	776	2,379
All Other Local	126	143	135	393	642	311	867	379	541	189	64	(859)	2,931
Total Assistance and Grants	198	226	303	504	715	614	1,293	566	1,073	471	357	219	6,539
Economic Development	5	4	8	7	12	10	24	10	11	631	633	112	1,467
Parks & the Environment	58	67	63	116	92	78	86	57	88	195	201	275	1,376
Transportation	268	424	428	458	489	488	726	474	396	352	370	312	5,185
Health & Social Welfare	3	7	4	5	7	5	8	4	10	32	48	76	209
Mental Hygiene	22	51	44	28	41	31	52	41	41	37	34	99	521
Public Protection	25	55	43	45	49	38	58	53	59	55	52	55	587
Education	76	135	121	125	155	129	165	114	164	218	195	194	1,791
All Other	28	40	40	42	34	40	42	35	38	130	102	(1,214)	(643)
Total Capital Projects	485	783	751	826	879	819	1,161	788	807	1,650	1,635	(91)	10,493
<b>TOTAL DISBURSEMENTS</b>	683	1,009	1,054	1,330	1,594	1,433	2,454	1,354	1,880	2,121	1,992	128	17,032
<b>OTHER FINANCING SOURCES (USES):</b>													
Transfers from Other Funds	285	(893)	803	245	781	814	1,399	575	1,055	1,062	1,029	(1,830)	5,325
Transfers to Other Funds	(6)	(6)	(20)	(7)	(6)	(5)	(8)	(6)	(62)	(4)	(6)	(295)	(431)
Bond and Note Proceeds	0	0	0	0	0	0	0	0	0	0	0	269	269
<b>NET OTHER FINANCING SOURCES/(USES)</b>	279	(899)	783	238	775	809	1,391	569	993	1,058	1,023	(1,856)	5,163
Excess/(Deficiency) of Receipts over Disbursements	127	(241)	164	(285)	(292)	195	(364)	(139)	(250)	(386)	(279)	1,872	122
<b>CLOSING BALANCE</b>	(1,190)	(1,431)	(1,267)	(1,552)	(1,844)	(1,649)	(2,013)	(2,152)	(2,402)	(2,788)	(3,067)	(1,195)	(1,195)

**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 Projected	February Projected	March Projected	Total
<b>OPENING BALANCE</b>	(745)	(740)	(940)	(794)	(1,035)	(1,340)	(1,169)	(1,505)	(1,674)	(1,955)	(2,350)	(2,613)	(745)
<b>RECEIPTS:</b>													
Consumption/Use Taxes	49	41	65	47	45	76	45	43	67	49	43	54	624
Business Taxes	49	50	57	52	57	53	50	52	49	43	46	48	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	118	115	127	1,487
Miscellaneous Receipts	180	1,412	98	498	101	486	353	95	255	214	227	3,120	7,039
Federal Receipts	0	0	0	0	0	0	0	0	0	0	3	2	5
<b>TOTAL RECEIPTS</b>	278	1,503	245	624	228	641	474	215	397	332	345	3,249	8,531
<b>DISBURSEMENTS:</b>													
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	16	16	(12)	73
Public Health	34	27	24	30	22	12	49	47	30	54	42	86	457
Mental Hygiene	9	8	8	5	12	10	8	6	7	11	21	30	135
School Aid	0	0	0	14	14	0	0	68	5	60	70	69	300
Temporary & Disability Assistance	0	0	0	28	0	0	28	0	28	15	15	0	114
Transportation	6	4	116	5	6	236	304	2	419	49	54	617	1,818
All Other Local	124	142	135	356	562	311	867	188	496	170	45	(871)	2,525
Total Assistance and Grants	175	184	286	443	619	572	1,258	331	997	375	263	(81)	5,422
Economic Development	5	4	8	7	12	10	24	10	11	555	557	35	1,238
Parks & the Environment	55	65	62	108	89	78	84	53	85	194	200	282	1,355
Transportation	166	269	282	306	306	357	518	316	271	202	192	143	3,328
Health & Social Welfare	3	6	4	4	6	3	7	4	9	29	47	73	195
Mental Hygiene	22	51	44	28	41	31	52	41	41	37	34	99	521
Public Protection	22	50	37	41	46	35	52	49	55	49	45	49	530
Education	76	135	121	125	155	129	165	114	164	218	195	194	1,791
All Other	28	40	38	41	34	40	41	35	38	126	98	(1,225)	(666)
Total Capital Projects	377	620	596	660	689	683	943	622	674	1,410	1,368	(350)	8,292
<b>TOTAL DISBURSEMENTS</b>	552	804	882	1,103	1,308	1,255	2,201	953	1,671	1,785	1,631	(431)	13,714
<b>OTHER FINANCING SOURCES (USES):</b>													
Transfers from Other Funds	285	(893)	803	245	781	790	1,399	575	1,054	1,062	1,029	(1,828)	5,302
Transfers to Other Funds	(6)	(6)	(20)	(7)	(6)	(5)	(8)	(6)	(61)	(4)	(6)	(296)	(431)
Bond and Note Proceeds	0	0	0	0	0	0	0	0	0	0	0	0	269
<b>NET OTHER FINANCING SOURCES/(USES)</b>	279	(899)	783	238	775	785	1,391	569	993	1,058	1,023	(1,855)	5,140
Excess/(Deficiency) of Receipts over Disbursements	5	(200)	146	(241)	(305)	171	(336)	(169)	(281)	(395)	(263)	1,825	(43)
<b>CLOSING BALANCE</b>	(740)	(940)	(794)	(1,035)	(1,340)	(1,169)	(1,505)	(1,674)	(1,955)	(2,350)	(2,613)	(2,825)	(788)



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

	2024	2025	2025	2025	2025	2025	2025	2025	2025	2025	2025	2025	2025	Total
	April	May	June	July	August	September	October	November	December	January	February	March	Projected	Total
	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Projected	Projected	Projected	Projected	
<b>OPENING BALANCE</b>	(572)	(450)	(491)	(473)	(517)	(504)	(480)	(508)	(478)	(447)	(438)	(454)	(454)	(572)
<b>RECEIPTS:</b>														
Consumption/Use Taxes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Business Taxes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Other Taxes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Taxes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Miscellaneous Receipts	0	0	0	0	0	0	0	0	0	81	81	82	82	244
Federal Receipts	253	164	190	183	299	178	225	431	240	264	264	525	525	3,216
<b>TOTAL RECEIPTS</b>	253	164	190	183	299	178	225	431	240	345	345	607	607	3,460
<b>DISBURSEMENTS:</b>														
Public Health	0	1	0	0	0	0	0	18	0	2	0	0	0	150
Transportation	21	40	17	24	16	42	35	26	31	75	75	159	159	561
All Other Local	2	1	0	37	80	0	0	191	45	19	19	12	12	406
Total Assistance and Grants	23	42	17	61	96	42	35	235	76	96	94	300	300	1,117
Economic Development	0	0	0	0	0	0	0	0	0	76	76	77	77	229
Parks & the Environment	3	2	1	8	3	0	2	4	3	1	1	(7)	(7)	21
Transportation	102	155	146	152	183	131	208	158	125	150	178	169	169	1,857
Health & Social Welfare	0	1	0	1	1	2	1	0	1	3	1	3	3	14
Mental Hygiene	0	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	7	6	6	57
Education	0	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	4	11	11	23
Total Capital Projects	108	163	155	166	190	136	218	166	133	240	267	259	259	2,201
<b>TOTAL DISBURSEMENTS</b>	131	205	172	227	286	178	253	401	209	336	361	559	559	3,318
<b>OTHER FINANCING SOURCES (USES):</b>														
Transfers from Other Funds	0	0	0	0	0	24	0	0	1	0	0	(2)	(2)	23
Transfers to Other Funds	0	0	0	0	0	0	0	0	(1)	0	0	1	1	0
Bond and Note Proceeds	0	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	(1)	(1)	23
Excess/(Deficiency) of Receipts over Disbursements	122	(41)	18	(44)	13	24	(28)	30	31	9	(16)	47	47	165
<b>CLOSING BALANCE</b>	(450)	(491)	(473)	(517)	(504)	(480)	(508)	(478)	(447)	(438)	(454)	(407)	(407)	(407)

**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 Projected	February Projected	March Projected	Intra-Fund Transfer Eliminations	Total
<b>OPENING BALANCE</b>	55,332	59,672	55,887	61,268	60,497	59,977	61,185	55,516	54,069	62,902	66,736	64,742		55,332
<b>RECEIPTS:</b>														
Personal Income Tax	7,300	3,852	5,104	4,183	3,512	4,975	2,742	3,661	5,395	9,798	5,522	4,919	0	60,963
Consumption/Use Taxes	1,734	1,686	2,165	1,766	1,756	2,196	1,754	1,747	2,174	1,905	1,581	2,025	0	22,489
Business Taxes	1,609	435	5,296	117	236	5,343	(734)	200	7,674	649	234	8,310	0	29,369
Other Taxes	268	217	207	215	246	206	188	215	250	205	204	177	0	2,598
Total Taxes	10,911	6,190	12,772	6,281	5,750	12,720	3,950	5,823	15,493	12,557	7,541	15,431	0	115,419
Abandoned Property	0	0	0	0	10	100	30	130	0	30	10	240	0	550
ABC License Fee	5	4	5	4	4	4	10	5	4	5	5	5	0	60
HCRA	583	543	610	624	519	591	644	550	665	546	527	594	0	6,996
Investment Income	238	217	227	216	234	224	203	203	176	198	198	200	0	2,550
Licenses, Fees, etc.	83	43	61	77	43	166	63	55	50	40	50	49	0	780
Lottery	289	322	257	327	264	271	326	261	266	241	179	655	0	3,658
Medicaid	89	82	93	80	89	92	84	111	83	88	88	71	0	1,050
Motor Vehicle Fees	58	74	21	48	41	15	69	24	40	35	32	23	0	480
Reimbursements	75	62	31	(22)	87	37	27	(64)	98	(58)	(18)	(39)	0	216
State University Income	354	366	323	411	539	758	534	361	365	628	772	321	0	5,732
Extraordinary Settlements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Other Transactions	674	1,803	623	957	527	946	849	605	764	866	(361)	1,394	0	9,647
Total Miscellaneous Receipts	2,448	3,516	2,251	2,722	2,357	3,204	2,855	2,241	2,511	2,619	1,482	3,513	0	31,719
Federal Receipts	8	(1)	0	0	0	31	1	4	3,649	(7)	(1)	17	0	3,701
<b>TOTAL RECEIPTS</b>	13,367	9,705	15,023	9,003	8,107	15,955	6,806	8,068	21,653	15,169	9,022	18,961	0	150,839
<b>DISBURSEMENTS:</b>														
School Aid	1,806	4,993	2,037	287	786	5,500	1,182	2,158	2,682	1,546	1,417	11,198	0	35,592
Higher Education	25	25	710	162	36	167	556	27	90	135	551	899	0	3,383
All Other Education	29	314	220	758	58	70	76	112	173	589	332	124	0	2,855
STAR	0	0	0	0	0	0	0	0	1	1,442	0	10	0	1,453
Medicaid - DOH	3,973	3,095	1,678	3,384	2,730	2,855	3,690	2,979	1,941	2,147	1,995	554	0	31,021
Public Health	133	198	379	228	172	295	169	169	258	318	162	534	0	3,171
Mental Hygiene	75	113	730	118	155	704	256	151	1,136	307	929	1,002	0	5,676
Children and Families	33	30	195	66	39	141	887	188	399	292	188	208	0	2,666
Temporary & Disability Assistance	33	404	244	151	125	490	158	189	189	187	813	847	0	3,764
Transportation	78	670	490	399	614	610	737	758	1,586	119	185	715	0	6,961
Unrestricted Aid	1	11	390	5	51	116	7	0	186	1	0	64	0	832
All Other	275	276	(35)	495	734	471	1,024	347	641	410	365	(181)	0	4,822
Total Assistance and Grants	6,461	10,129	7,038	6,053	5,500	11,419	8,898	7,012	9,282	7,493	6,932	15,974	0	102,196
Personal Service	1,309	1,470	1,243	1,819	1,369	1,272	1,487	1,303	1,750	1,241	1,225	1,238	0	16,726
Non-Personal Service	440	603	522	633	624	489	673	61	632	637	606	497	0	6,310
Total State Operations	1,749	2,073	1,765	2,452	1,993	1,761	2,160	1,364	2,275	1,878	1,831	1,735	0	23,036
General State Charges	685	819	628	707	590	673	717	601	710	792	762	2,679	0	10,363
Debt Service	31	18	4	5	27	239	5	19	5	1	234	2,575	0	3,163
Capital Projects	377	620	596	660	689	683	943	622	674	1,410	1,368	(350)	0	8,292
<b>TOTAL DISBURSEMENTS</b>	9,303	13,659	10,031	9,877	8,799	14,775	12,723	9,618	12,946	11,574	11,132	22,613	0	147,050
<b>OTHER FINANCING SOURCES (USES):</b>														
Transfers from other funds	5,499	2,642	7,257	3,606	3,835	6,475	3,565	3,801	7,865	7,411	3,089	6,288	(585)	60,748
Transfers to other funds	(5,223)	(2,473)	(6,868)	(3,503)	(3,663)	(6,447)	(3,317)	(3,698)	(7,739)	(7,172)	(2,973)	(5,239)	585	(57,730)
Bond and note proceeds	0	0	0	0	0	0	0	0	0	0	0	269	0	269
<b>NET OTHER FINANCING SOURCES/(USES)</b>	276	169	389	103	172	28	248	103	126	239	116	1,318	0	3,287
Excess/(Deficiency) of Receipts over Disbursements	4,340	(3,785)	5,381	(771)	(520)	1,208	(5,669)	(1,447)	8,833	3,834	(1,994)	(2,334)	0	7,076
<b>CLOSING BALANCE</b>	59,672	55,887	61,268	60,497	59,977	61,185	55,516	54,069	62,902	66,736	64,742	64,742	0	62,408

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

	2025		2026		Total								
	April Projected	May Projected	June Projected	July Projected		August Projected	September Projected	October Projected	November Projected	December Projected	January Projected	February Projected	March Projected
<b>OPENING BALANCE</b>	53,456	55,881	50,491	52,630	52,721	51,135	55,659	49,020	46,348	51,228	55,150	51,299	53,456
<b>RECEIPTS:</b>													
Personal Income Tax	3,686	1,993	2,645	2,158	1,950	2,596	(314)	1,715	2,648	3,648	2,838	2,571	28,134
Consumption/Use Taxes	780	779	997	832	823	1,000	819	830	992	891	736	939	10,418
Business Taxes	858	93	3,544	228	75	3,853	(411)	67	4,660	444	(117)	3,633	16,909
Other Taxes	122	121	121	122	122	122	121	122	126	122	121	120	1,461
Total Taxes	5,446	2,986	7,307	3,339	2,970	7,553	215	2,734	8,426	5,105	3,578	7,263	56,922
Abandoned Property	0	0	0	0	10	100	30	130	0	30	10	140	450
ABC License Fee	5	5	5	5	5	5	5	5	5	5	5	5	60
Investment Income	175	175	175	175	175	175	175	175	175	175	175	175	2,100
Licenses, Fees, etc.	80	40	80	80	45	165	55	35	60	45	55	61	781
Motor Vehicle Fees	(3)	15	49	40	29	21	23	17	27	20	18	61	317
Reimbursements	3	18	34	10	9	35	9	10	34	10	9	35	216
Extraordinary Settlements	0	0	0	0	0	0	0	0	0	0	0	0	0
Other Transactions	12	8	14	12	7	45	8	7	29	8	7	31	188
Total Miscellaneous Receipts	272	261	337	322	280	546	305	379	330	293	279	508	4,112
Federal Receipts	0	0	0	0	0	0	0	0	0	0	0	0	0
PIT in Excess of Revenue Bond Debt Service	3,686	1,985	2,645	2,058	1,700	2,596	(314)	1,707	2,650	4,848	2,230	2,637	28,428
PTET in Excess of Revenue Bond Debt Service	(67)	61	1,660	(9)	51	1,893	(563)	15	2,691	180	18	804	6,734
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 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	642	654	870	690	695	936	688	706	865	745	627	910	9,028
Real Estate Taxes in Excess of CW/CA Debt Service	97	95	85	96	94	90	85	72	75	76	77	48	990
All Other	151	140	169	237	157	306	211	235	223	212	160	135	2,336
Total Transfers from Other Funds	4,509	2,935	5,429	3,072	2,697	5,821	107	2,735	6,509	6,062	3,112	4,536	47,524
TOTAL RECEIPTS	10,227	6,182	13,073	6,733	5,947	13,920	627	5,848	15,265	11,460	6,969	12,307	108,558
<b>DISBURSEMENTS:</b>													
School Aid	1,917	5,497	1,461	366	1,435	1,252	891	1,900	2,885	1,354	1,207	11,318	31,483
Higher Education	21	15	918	164	36	187	501	31	126	115	550	910	3,574
All Other Education	21	40	485	510	262	192	79	204	335	113	136	586	2,963
Medicaid - DOH	2,446	1,974	2,105	2,485	1,984	2,574	1,954	2,450	2,106	1,963	1,979	2,015	26,035
Public Health	17	62	79	103	56	83	75	58	83	(31)	76	186	847
Mental Hygiene	65	175	1,471	147	64	1,494	159	134	1,536	147	929	1,296	7,617
Children and Families	18	155	304	191	409	232	241	232	229	115	288	562	2,976
Temporary & Disability Assistance	160	359	160	143	342	143	143	328	129	201	400	201	2,709
Transportation	6	72	0	6	60	0	3	53	16	0	37	0	253
Unrestricted Aid	2	14	392	2	52	135	9	2	189	2	2	67	868
All Other	80	111	(344)	89	151	157	159	109	129	457	429	1,567	3,094
Total Assistance and Grants	4,753	8,474	7,031	4,206	4,851	6,449	4,214	5,501	7,763	4,436	6,033	18,708	82,419
Personal Service	879	1,054	876	1,086	872	877	1,062	874	1,086	924	911	1,341	11,842
Non-Personal Service	232	242	303	253	292	298	277	281	285	333	390	496	3,682
Total State Operations	1,111	1,296	1,179	1,339	1,164	1,175	1,339	1,155	1,371	1,257	1,301	1,837	15,524
General State Charges	804	778	600	619	508	561	696	517	676	579	2,614	760	9,712
Debt Service	6	0	0	35	(1)	(3)	26	0	0	260	(13)	(10)	300
Capital Projects	715	671	1,174	103	877	1,005	903	952	445	957	826	(4,189)	4,439
SUNY Operations	241	336	370	310	53	13	22	313	37	21	38	110	1,864
Other Purposes	172	17	580	30	81	196	66	82	93	28	21	705	2,071
Total Transfers to Other Funds	1,134	1,024	2,124	478	1,010	1,211	1,017	1,347	575	1,266	872	(3,284)	8,674
TOTAL DISBURSEMENTS	7,802	11,572	10,934	6,642	7,533	9,396	7,266	8,520	10,385	7,538	10,820	17,921	116,329
Excess/(Deficiency) of Receipts over Disbursements	2,425	(5,390)	2,139	91	(1,586)	4,524	(6,639)	(2,672)	4,880	3,922	(3,851)	(5,614)	(7,771)
<b>CLOSING BALANCE</b>	55,881	50,491	52,630	52,721	51,135	55,659	49,020	46,348	51,228	55,150	51,299	45,685	45,685

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

	2025 April Projected	May Projected	June Projected	July Projected	August Projected	September Projected	October Projected	November Projected	December Projected	2026 January Projected	February Projected	March Projected	Intra-Fund Transfer Eliminations	Total
<b>OPENING BALANCE</b>	63,196	66,244	60,319	63,211	63,016	60,843	62,071	54,812	51,087	55,397	59,505	55,503	0	63,196
<b>RECEIPTS:</b>														
Personal Income Tax	7,372	3,986	5,290	4,317	3,900	5,191	(628)	3,430	5,300	10,066	5,676	5,160	0	59,060
Consumption/Use Taxes	1,733	1,673	2,175	1,777	1,763	2,194	1,755	2,077	2,207	1,904	1,578	2,051	0	22,585
Business Taxes	1,050	234	5,639	337	205	6,181	(866)	1,66	7,802	754	(82)	5,030	0	26,500
Other Taxes	222	219	208	221	218	215	209	197	209	202	200	170	0	2,490
Total Taxes	10,377	6,112	13,312	6,652	6,086	13,781	470	5,568	15,518	12,926	7,422	12,411	0	110,635
Abandoned Property	0	0	0	0	10	100	30	130	0	30	10	140	0	450
ABC License Fee	5	5	5	5	5	5	5	5	5	5	5	5	0	60
HCRA	0	0	0	0	0	0	0	0	0	0	0	6,969	0	6,969
Investment Income	175	175	175	175	175	175	175	175	175	175	175	175	0	2,100
Licenses, Fees, etc.	80	40	60	80	45	165	55	35	60	45	55	61	0	781
Lottery	326	242	240	311	254	259	311	245	308	244	253	591	0	3,584
Medicaid	90	90	90	90	90	90	90	90	90	90	90	90	0	1,080
Motor Vehicle Fees	17	33	65	61	48	36	41	33	45	39	34	77	0	529
Reimbursements	3	18	34	10	9	34	9	34	10	9	35	216	0	216
State University Income	387	236	569	395	507	782	507	426	346	658	791	366	0	5,970
Extraordinary Settlements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Other Transactions	392	336	1,242	407	315	1,404	513	410	1,296	186	150	(1,412)	0	5,239
Total Miscellaneous Receipts	1,475	1,175	2,480	1,534	1,458	3,051	1,736	1,559	2,359	1,482	1,572	7,097	0	26,978
Federal Receipts	1	(1)	0	0	0	32	0	0	0	(1)	(10)	27	0	48
<b>TOTAL RECEIPTS</b>	11,853	7,286	15,792	8,186	7,544	16,864	2,206	7,127	17,877	14,407	8,984	19,535	0	137,661
<b>DISBURSEMENTS:</b>														
School Aid	1,917	5,497	1,780	366	1,435	5,056	1,061	2,070	3,055	1,524	1,377	11,622	0	36,760
Higher Education	21	15	918	164	36	187	501	31	126	115	550	910	0	3,574
All Other Education	22	41	486	511	263	193	82	205	338	114	137	584	0	2,976
STAR	0	0	0	0	0	0	0	0	2	1,385	0	10	0	1,397
Medicaid - DOH	2,939	2,467	3,394	3,222	2,653	3,243	2,691	3,219	2,843	2,632	2,979	3,087	0	35,369
Public Health	104	155	260	198	150	286	170	154	280	81	190	519	0	2,547
Mental Hygiene	70	180	1,473	149	65	1,500	163	135	1,541	178	930	1,363	0	7,747
Children and Families	18	155	305	191	410	232	241	232	129	115	288	563	0	2,979
Temporary & Disability Assistance	160	359	160	143	342	143	143	328	129	201	400	201	0	2,709
Transportation	93	717	373	397	648	387	435	809	1,230	62	134	37	0	5,322
Unrestricted Aid	2	14	392	2	52	135	9	2	189	2	67	2	0	868
All Other	134	176	(296)	181	207	209	233	185	209	275	214	997	0	2,724
Total Assistance and Grants	5,480	9,776	9,245	5,524	6,261	11,571	5,729	7,370	10,171	6,684	7,201	19,960	0	104,972
Personal Service	1,377	1,570	1,349	1,729	1,391	1,349	1,634	1,369	1,708	1,438	1,389	1,759	0	18,062
Non-Personal Service	508	552	652	519	603	580	615	622	573	679	708	836	0	7,447
Total State Operations	1,885	2,122	2,001	2,248	1,994	1,929	2,249	1,991	2,281	2,117	2,097	2,595	0	25,509
General State Charges	899	872	679	734	626	639	801	651	849	691	2,699	865	0	11,005
Debt Service	4	16	8	1	110	615	0	6	7	0	283	1,268	0	2,318
Capital Projects	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>TOTAL DISBURSEMENTS</b>	8,268	12,786	11,933	8,507	8,991	14,754	8,779	10,018	13,308	9,492	12,280	24,688	0	143,804
<b>OTHER FINANCING SOURCES (USES):</b>														
Transfers from other funds	5,105	3,539	6,594	3,654	2,980	6,000	449	3,252	6,789	6,554	3,303	5,611	(585)	53,245
Transfers to other funds	(5,642)	(3,964)	(7,561)	(3,528)	(3,706)	(6,882)	(1,135)	(4,086)	(7,048)	(7,361)	(4,009)	(581)	585	(54,918)
Bond and note proceeds	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>NET OTHER FINANCING SOURCES/(USES)</b>	(537)	(425)	(967)	(126)	(726)	(882)	(686)	(834)	(259)	(807)	(706)	5,030	0	(1,673)
Excess/(Deficiency) of Receipts over Disbursements	3,048	(5,925)	2,892	(195)	(2,173)	1,228	(7,259)	(3,725)	4,310	4,108	(4,002)	(123)	0	(7,816)
<b>CLOSING BALANCE</b>	66,244	60,319	63,211	63,016	60,843	62,071	54,812	51,087	55,397	59,505	55,503	55,380	0	55,380

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

	2025	2026									2026			
	April	May	June	July	August	September	October	November	December	January	February	March	Intra-Fund	Total
	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Transfer	
													Eliminations	
<b>RECEIPTS:</b>														
Abandoned Property	69,232	71,933	65,688	68,251	67,796	65,247	66,087	59,885	55,871	59,963	63,906	59,758		69,232
ABC License Fee														
HICRA														
Investment Income	7,372	3,986	5,290	4,317	3,900	5,191	(628)	3,430	5,300	10,066	5,676	5,160	0	59,060
Licenses, Fees, etc.	1,775	1,719	2,238	1,823	1,808	2,274	1,801	1,818	2,274	1,957	1,618	2,106	0	23,211
Lottery	1,094	284	5,691	388	257	6,237	(815)	214	7,851	799	9	5,071	0	27,080
Medicaid	222	219	233	248	241	241	235	223	235	228	226	194	0	2,747
Motor Vehicle Fees	10,463	6,208	13,452	6,776	6,208	13,943	593	5,685	15,660	13,050	7,529	12,531	0	112,098
Reimbursements	0	0	0	0	10	100	30	130	0	30	10	140	0	450
State University Income	5	5	5	5	5	5	5	5	5	5	5	5	0	60
Extraordinary Settlements														
Other Transactions														
Total Receipts	1,657	1,391	2,714	2,439	1,662	3,254	3,366	1,749	3,223	3,994	3,34	5,330	0	17,001
Federal Receipts	6,866	7,119	7,873	8,782	7,088	7,330	8,450	6,906	8,883	7,319	7,441	9,034	0	93,091
<b>TOTAL RECEIPTS</b>	<b>18,986</b>	<b>14,718</b>	<b>24,039</b>	<b>17,997</b>	<b>14,958</b>	<b>24,527</b>	<b>12,409</b>	<b>14,340</b>	<b>27,766</b>	<b>22,059</b>	<b>16,726</b>	<b>35,404</b>	<b>0</b>	<b>243,929</b>
<b>DISBURSEMENTS:</b>														
School Aid	2,294	5,797	2,284	723	1,632	5,237	1,232	2,288	3,434	1,736	1,767	11,902	0	40,326
Higher Education	21	15	918	164	36	187	501	31	126	115	550	910	0	3,574
All Other Education	81	166	558	609	321	263	163	254	450	179	200	719	0	3,963
STAR	0	0	0	0	0	0	0	0	0	2	1,385	10	0	1,397
Medicaid - DOH	8,033	7,913	9,397	9,906	8,110	8,674	9,195	8,793	9,439	8,070	8,434	9,484	0	105,448
Public Health	332	383	650	439	376	663	370	352	690	361	432	764	0	5,812
Mental Hygiene	98	211	1,504	178	89	1,528	199	166	1,574	203	949	1,393	0	8,092
Children and Families	466	204	397	244	514	387	304	285	370	196	350	667	0	4,011
Temporary & Disability Assistance	253	860	772	617	829	733	596	980	1,614	250	697	520	0	6,759
Transportation	2	14	392	2	52	135	9	2	189	2	342	573	0	8,419
Unrestricted Aid	679	606	(32)	713	664	691	923	482	847	888	717	1,464	0	8,642
All Other	12,352	16,834	17,306	14,244	13,321	18,997	13,992	14,308	19,161	13,883	14,440	28,473	0	197,311
Total Assistance and Grants	1,432	1,626	1,405	1,799	1,450	1,404	1,692	1,425	1,782	1,497	1,444	1,832	0	18,788
Personal Service	578	675	754	611	758	769	761	752	711	876	940	1,065	0	9,250
Non-Personal Service	2,010	2,301	2,159	2,410	2,208	2,173	2,453	2,177	2,493	2,373	2,384	2,897	0	28,038
Total State Operations	928	909	713	765	662	670	830	687	884	724	2,728	902	0	11,402
General State Charges	4	16	8	1	110	615	0	6	7	0	283	1,268	0	2,318
Debt Service	991	899	1,254	1,030	1,188	1,060	1,332	1,173	1,125	1,132	1,033	739	0	12,956
Capital Projects	16,285	20,959	21,440	18,450	17,489	23,515	18,607	18,351	23,670	18,112	20,868	34,279	0	252,025
<b>TOTAL DISBURSEMENTS</b>	<b>5,821</b>	<b>4,214</b>	<b>7,789</b>	<b>3,769</b>	<b>3,861</b>	<b>7,005</b>	<b>1,363</b>	<b>4,209</b>	<b>7,235</b>	<b>7,545</b>	<b>4,164</b>	<b>1,759</b>	<b>(588)</b>	<b>58,149</b>
Transfers from other funds	(5,821)	(4,218)	(7,825)	(3,771)	(3,879)	(7,177)	(1,367)	(4,212)	(7,239)	(7,549)	(4,170)	(1,911)	585	(86,554)
Transfers to other funds	0	0	0	0	0	0	0	0	0	0	0	367	0	367
Bond and note proceeds	0	0	0	0	0	0	0	0	0	0	0	0	0	0
NET OTHER FINANCING SOURCES/(USES)	0	(4)	(36)	(2)	(18)	(172)	(4)	(3)	(4)	(4)	(6)	215	0	(38)
Excess/(Deficiency) of Receipts over Disbursements	2,701	(6,245)	2,563	(455)	(2,549)	840	(6,202)	(4,014)	4,092	3,943	(4,148)	1,340	0	(8,134)
<b>CLOSING BALANCE</b>	<b>71,933</b>	<b>65,688</b>	<b>68,251</b>	<b>67,796</b>	<b>65,247</b>	<b>66,087</b>	<b>59,885</b>	<b>55,871</b>	<b>59,963</b>	<b>63,906</b>	<b>59,758</b>	<b>61,098</b>	<b>0</b>	<b>61,098</b>

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

	2025 April Projected	May Projected	June Projected	July Projected	August Projected	September Projected	October Projected	November Projected	December Projected	2026 January Projected	February Projected	March Projected	Intra-Fund Transfer Eliminations	Total
<b>OPENING BALANCE</b>	16,865	17,384	16,791	17,467	17,019	16,287	13,654	12,994	11,960	11,392	11,148	10,714		16,865
<b>RECEIPTS:</b>														
Personal Income Tax	0	0	0	0	0	0	0	0	2	1,385	0	10	0	1,397
Consumption/Use Taxes	227	156	224	171	161	242	164	155	266	184	131	202	0	2,283
Business Taxes	259	80	435	117	79	453	108	84	451	130	67	594	0	2,857
Other Taxes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Taxes	486	236	659	288	240	695	272	239	719	1,699	198	806	0	6,537
HCRA	0	0	0	0	0	0	0	0	0	0	0	6,969	0	6,969
State University Income	387	236	569	395	507	782	507	426	346	658	791	366	0	5,970
Lottery	326	242	240	311	254	259	311	245	308	244	253	591	0	3,584
Medicaid	90	90	90	90	90	90	90	90	90	90	90	90	0	1,080
Motor Vehicle Fees	20	18	16	21	19	15	18	16	18	19	16	16	0	212
Other Transactions	375	318	1,175	393	293	1,328	477	383	1,235	144	121	(1,423)	0	4,819
Total Miscellaneous Receipts	1,198	904	2,090	1,210	1,163	2,474	1,403	1,160	1,997	1,155	1,271	6,609	0	22,634
Federal Receipts	6,628	6,980	7,735	8,542	6,950	7,158	8,211	6,767	8,644	7,029	7,165	7,526	0	89,335
TOTAL RECEIPTS	8,312	8,120	10,484	10,040	8,353	10,327	9,886	8,166	11,360	9,883	8,634	14,941	0	118,506
<b>DISBURSEMENTS:</b>														
School Aid	367	280	793	327	167	3,955	321	368	529	362	540	564	0	8,573
Higher Education	0	0	0	0	0	0	0	0	0	0	0	0	0	0
All Other Education	56	118	69	95	55	50	76	41	91	59	59	126	0	895
STAR	0	0	0	0	0	0	0	0	2	1,385	0	10	0	1,397
Medical - DOH	5,587	5,939	7,292	7,421	6,126	6,100	7,241	6,343	7,333	6,107	6,455	7,469	0	79,413
Public Health	254	271	522	271	268	527	221	232	492	213	289	546	0	4,106
Mental Hygiene	17	18	21	20	13	19	24	16	23	47	13	85	0	316
Children and Families	75	49	93	53	105	155	63	53	141	81	62	105	0	1,035
Temporary & Disability Assistance	296	296	296	496	346	346	347	337	287	287	287	284	0	3,905
Transportation	91	649	377	395	592	391	436	760	1,218	66	101	36	0	5,112
Unrestricted Aid	0	0	0	0	0	0	0	0	0	0	0	0	0	0
All Other	288	188	2	306	199	221	452	60	410	78	(58)	(234)	0	1,912
Total Assistance and Grants	7,031	7,808	9,465	9,384	7,871	11,764	9,181	8,210	10,526	8,685	7,748	8,931	0	106,664
Personal Service	553	572	529	713	578	527	630	551	696	573	533	491	0	6,946
Non-Personal Service	346	433	451	357	467	471	484	448	426	543	550	551	0	5,527
Total State Operations	899	1,005	980	1,070	1,045	998	1,114	999	1,122	1,116	1,083	1,042	0	12,473
General State Charges	124	131	113	146	154	109	134	170	208	145	114	142	0	1,690
Debt Service	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Capital Projects	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL DISBURSEMENTS	8,054	8,944	10,558	10,600	9,070	12,871	10,429	9,379	11,856	9,946	8,945	10,175	0	120,827
<b>OTHER FINANCING SOURCES (USES):</b>														
Transfers from Other Funds	440	490	1,047	358	171	63	126	404	161	42	74	938	(585)	3,729
Transfers to Other Funds	(179)	(259)	(297)	(246)	(186)	(152)	(243)	(225)	(233)	(223)	(197)	52	585	(1,803)
NET OTHER FINANCING SOURCES/(USES)	261	231	750	112	(15)	(89)	(117)	179	(72)	(181)	(123)	990	0	1,926
Excess/(Deficiency) of Receipts over Disbursements	519	(593)	676	(448)	(732)	(2,633)	(660)	(1,034)	(568)	(244)	(434)	5,756	0	(895)
<b>CLOSING BALANCE</b>	17,384	16,791	17,467	17,019	16,287	13,654	12,994	11,960	11,392	11,148	10,714	16,470	0	16,470

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

	2025 April Projected	May Projected	June Projected	July Projected	August Projected	September Projected	October Projected	November Projected	December Projected	2026 January Projected	February Projected	March Projected	Intra-Fund Transfer Eliminations	Total
<b>OPENING BALANCE</b>	9,634	10,158	9,534	10,181	9,690	8,879	6,141	5,398	4,279	3,621	3,258	2,691		9,634
<b>RECEIPTS:</b>														
Personal Income Tax	0	0	0	0	0	0	0	0	2	1,385	0	10	0	1,397
Consumption/Use Taxes	227	156	224	171	161	242	164	266	184	202	131	202	0	2,283
Business Taxes	259	80	117	435	79	453	108	84	451	130	67	594	0	2,857
Other Taxes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Taxes	486	236	659	288	240	695	272	239	719	1,699	198	806	0	6,537
HCRA	0	0	0	0	0	0	0	0	0	0	0	6,969	0	6,969
State University Income	387	236	569	395	507	782	507	426	346	658	791	366	0	5,970
Lottery	326	242	311	240	254	259	311	245	308	244	253	591	0	3,584
Medicaid	90	90	90	90	90	90	90	90	90	90	90	90	0	1,080
Motor Vehicle Fees	20	18	21	18	21	15	18	16	18	16	16	16	0	212
Other Transactions	370	292	1,173	390	283	1,322	474	376	1,233	141	115	(1,535)	0	4,634
Total Miscellaneous Receipts	1,193	878	2,088	1,207	1,153	2,468	1,400	1,153	1,995	1,152	1,265	6,497	0	22,449
Federal Receipts	1	(1)	0	0	0	0	0	0	0	(1)	(10)	1	0	(10)
<b>TOTAL RECEIPTS</b>	1,680	1,113	2,747	1,495	1,393	3,163	1,672	1,392	2,714	2,850	1,453	7,304	0	28,976
<b>DISBURSEMENTS:</b>														
School Aid	0	0	319	0	0	3,804	170	170	170	170	170	304	0	5,277
Higher Education	0	0	0	0	0	0	0	0	0	0	0	0	0	0
All Other Education	1	1	1	1	1	1	3	1	3	1	1	(2)	0	13
STAR	0	0	0	0	0	0	0	0	2	1,385	0	10	0	1,397
Medicaid - DOH	493	493	1,289	737	669	669	737	769	737	669	1,000	1,072	0	9,334
Public Health	87	93	181	95	94	203	95	96	197	112	114	333	0	1,700
Mental Hygiene	5	5	2	2	1	6	4	1	5	31	1	67	0	130
Children and Families	0	0	1	0	1	0	0	0	0	0	0	1	0	3
Temporary & Disability Assistance	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Transportation	87	645	373	391	588	387	432	756	1,214	62	97	37	0	5,069
Unrestricted Aid	0	0	0	0	0	0	0	0	0	0	0	0	0	0
All Other	54	65	48	92	56	52	74	76	80	(182)	(215)	(570)	0	(370)
Total Assistance and Grants	727	1,302	2,214	1,318	1,410	5,122	1,515	1,869	2,408	2,248	1,168	1,252	0	22,553
Personal Service	498	516	473	643	519	472	572	495	622	514	478	418	0	6,220
Non-Personal Service	276	310	349	285	312	288	338	318	346	346	318	322	0	3,724
Total State Operations	774	826	822	908	831	754	910	813	910	860	796	740	0	9,944
General State Charges	95	94	79	115	118	78	105	134	173	112	85	105	0	1,293
Capital Projects	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>TOTAL DISBURSEMENTS</b>	1,596	2,222	3,115	2,341	2,359	5,954	2,530	2,816	3,491	3,220	2,049	2,097	0	33,790
<b>OTHER FINANCING SOURCES (USES):</b>														
Transfers from Other Funds	440	490	1,047	358	171	63	126	404	161	42	74	938	(585)	3,729
Transfers to Other Funds	0	(5)	(32)	(3)	(16)	(10)	(11)	(99)	(42)	(35)	(45)	748	585	1,035
<b>NET OTHER FINANCING SOURCES/(USES)</b>	440	485	1,015	355	155	53	115	305	119	7	29	1,686	0	4,764
Excess/(Deficiency) of Receipts over Disbursements	524	(624)	647	(491)	(811)	(2,738)	(743)	(1,119)	(658)	(363)	(567)	6,893	0	(50)
<b>CLOSING BALANCE</b>	10,158	9,534	10,181	9,690	8,879	6,141	5,398	4,279	3,621	3,258	2,691	9,584	0	9,584

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

	2025 April Projected	May Projected	June Projected	July Projected	August Projected	September Projected	October Projected	November Projected	December Projected	2026 January Projected	February Projected	March Projected	Total
<b>OPENING BALANCE</b>	7,231	7,226	7,257	7,286	7,329	7,408	7,513	7,596	7,681	7,771	7,890	8,023	7,231
<b>RECEIPTS:</b>													
Miscellaneous Receipts													
Federal Receipts	5	26	2	3	10	6	3	7	2	3	6	112	185
TOTAL RECEIPTS	6,627	6,981	7,735	8,542	6,950	7,158	8,211	6,767	8,644	7,030	7,175	7,525	89,345
	6,632	7,007	7,737	8,545	6,960	7,164	8,214	6,774	8,646	7,033	7,181	7,637	89,530
<b>DISBURSEMENTS:</b>													
School Aid	367	280	474	327	167	151	151	198	359	192	370	260	3,296
Higher Education	0	0	0	0	0	0	0	0	0	0	0	0	0
All Other Education	55	117	68	94	54	49	73	40	88	58	58	128	882
STAR	0	0	0	0	0	0	0	0	0	0	0	0	0
Medicaid - DOH	5,094	5,446	6,003	6,684	5,457	5,431	6,504	5,574	6,596	5,438	5,455	6,397	70,079
Public Health	167	178	341	176	174	324	126	136	295	101	175	213	2,406
Mental Hygiene	12	13	19	18	12	13	20	15	18	16	12	18	186
Children and Families	75	49	92	53	104	155	63	53	141	81	62	104	1,032
Temporary & Disability Assistance	296	296	296	496	346	346	347	337	287	287	287	284	3,905
Transportation	4	4	4	4	4	4	4	4	4	4	4	(1)	43
Unrestricted Aid	0	0	0	0	0	0	0	0	0	0	0	0	0
All Other	234	123	(46)	214	143	169	378	(16)	330	260	157	336	2,282
Total Assistance and Grants	6,304	6,506	7,251	8,066	6,461	6,642	7,666	6,341	8,118	6,437	6,580	7,739	84,111
Personal Service	55	56	56	70	59	55	58	56	74	59	55	73	726
Non-Personal Service	70	123	102	92	155	189	146	130	138	197	232	229	1,803
Total State Operations	125	179	158	162	214	244	204	186	212	256	287	302	2,529
General State Charges	29	37	34	31	36	31	29	36	35	33	29	37	397
Debt Service	0	0	0	0	0	0	0	0	0	0	0	0	0
Capital Projects	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL DISBURSEMENTS	6,458	6,722	7,443	8,259	6,711	6,917	7,899	6,563	8,365	6,726	6,896	8,078	87,037
<b>OTHER FINANCING SOURCES (USES):</b>													
Transfers from Other Funds	0	0	0	0	0	0	0	0	0	0	0	0	0
Transfers to Other Funds	(179)	(254)	(265)	(243)	(170)	(142)	(232)	(126)	(191)	(188)	(152)	(696)	(2,838)
NET OTHER FINANCING SOURCES/(USES)	(179)	(254)	(265)	(243)	(170)	(142)	(232)	(126)	(191)	(188)	(152)	(696)	(2,838)
Excess/(Deficiency) of Receipts over Disbursements/	(5)	31	29	43	79	105	83	85	90	119	133	(1,137)	(345)
<b>CLOSING BALANCE</b>	7,226	7,257	7,286	7,329	7,408	7,513	7,596	7,681	7,771	7,890	8,023	8,086	6,886



**CASHFLOW  
DEBT SERVICE FUNDS  
FY 2026  
(millions of dollars)**

	2025 April Projected	May Projected	June Projected	July Projected	August Projected	September Projected	October Projected	November Projected	December Projected	January Projected	February Projected	March Projected	Total
<b>OPENING BALANCE</b>	106	205	294	400	605	829	271	394	460	548	1,097	1,513	106
<b>RECEIPTS:</b>													
Personal Income Tax	3,686	1,993	2,645	2,159	1,950	2,595	(314)	1,715	2,650	5,033	2,838	2,579	29,529
Consumption/Use Taxes	726	738	954	774	779	952	772	790	949	829	711	910	9,884
Business Taxes	(67)	61	1,660	(8)	51	1,893	(563)	15	2,691	180	18	803	6,734
Other Taxes	100	98	87	100	96	93	88	75	83	80	79	50	1,029
Total Taxes	4,445	2,890	5,346	3,025	2,876	5,533	(17)	2,595	6,373	6,122	3,646	4,342	47,176
Miscellaneous Receipts	10	36	55	5	25	37	31	27	34	37	28	92	417
Federal Receipts	0	0	0	0	0	32	0	0	0	0	0	26	58
<b>TOTAL RECEIPTS</b>	4,455	2,926	5,401	3,030	2,901	5,602	14	2,622	6,407	6,159	3,674	4,460	47,651
<b>DISBURSEMENTS:</b>													
State Operations	0	0	0	1	(1)	0	0	23	0	0	0	18	41
Debt Service	4	16	8	1	110	615	0	6	7	0	283	1,268	2,318
<b>TOTAL DISBURSEMENTS</b>	4	16	8	2	109	615	0	29	7	0	283	1,286	2,359
<b>OTHER FINANCING SOURCES (USES):</b>													
Transfers from Other Funds	156	114	118	224	112	116	216	113	119	450	117	137	1,992
Transfers to Other Funds	(4,508)	(2,935)	(5,405)	(3,047)	(2,680)	(5,661)	(107)	(2,640)	(6,431)	(6,060)	(3,092)	(4,713)	(47,279)
<b>NET OTHER FINANCING SOURCES/(USES)</b>	(4,352)	(2,821)	(5,287)	(2,823)	(2,568)	(5,545)	109	(2,527)	(6,312)	(5,610)	(2,975)	(4,576)	(45,287)
Excess/(Deficiency) of Receipts over Disbursements	99	89	106	205	224	(558)	123	66	88	549	416	(1,402)	5
<b>CLOSING BALANCE</b>	205	294	400	605	829	271	394	460	548	1,097	1,513	111	111

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

	2025 April Projected	May Projected	June Projected	July Projected	August Projected	September Projected	October Projected	November Projected	December Projected	2026 January Projected	February Projected	March Projected	Total
<b>OPENING BALANCE</b>	(1,195)	(1,537)	(1,888)	(2,246)	(2,549)	(3,004)	(3,497)	(2,523)	(2,897)	(3,205)	(3,489)	(3,768)	(1,195)
<b>RECEIPTS:</b>													
Consumption/Use Taxes	42	46	63	46	45	80	46	43	67	53	40	55	626
Business Taxes	44	50	52	51	52	56	51	48	49	45	41	41	580
Other Taxes	0	0	25	27	25	26	26	26	26	26	26	24	257
Total Taxes	86	96	140	124	122	162	123	117	142	124	107	120	1,463
Miscellaneous Receipts	177	190	232	902	194	197	1,627	183	862	205	178	6,630	11,577
Federal Receipts	238	139	138	240	138	140	239	139	239	290	276	1,482	3,698
<b>TOTAL RECEIPTS</b>	501	425	510	1,266	454	499	1,989	439	1,243	619	561	8,232	16,738
<b>DISBURSEMENTS:</b>													
Higher Education	0	0	0	0	0	0	0	0	0	0	0	0	0
All Other Education	4	8	4	4	4	21	8	9	24	7	5	7	105
Public Health	61	50	49	65	52	53	74	62	115	179	67	32	859
Mental Hygiene	16	18	12	11	12	15	16	16	15	9	7	12	159
School Aid	10	20	30	30	30	30	20	20	20	20	20	20	270
Temporary & Disability Assistance	10	10	10	10	10	10	10	10	10	10	10	10	145
Transportation	156	139	395	216	177	342	157	167	380	184	204	537	3,054
All Other Local	311	307	310	318	314	313	312	313	308	353	346	131	3,636
Total Assistance and Grants	568	552	810	654	599	784	597	597	872	762	659	774	8,228
Economic Development	112	117	124	111	119	128	156	113	129	110	111	324	1,654
Parks & the Environment	108	123	126	123	133	132	133	128	134	136	141	260	1,677
Transportation	459	375	584	490	511	426	637	504	451	524	409	514	5,884
Health & Social Welfare	11	11	12	12	11	11	23	14	15	16	17	221	374
Mental Hygiene	46	55	63	45	47	55	50	69	59	36	42	111	678
Public Protection	46	61	65	60	60	58	69	63	76	62	66	86	772
Education	169	113	229	129	261	207	172	224	203	202	191	305	2,405
All Other	40	44	51	60	46	43	92	58	58	46	56	(1,082)	(488)
Total Capital Projects	991	899	1,254	1,030	1,188	1,060	1,332	1,173	1,125	1,132	1,033	739	12,956
<b>TOTAL DISBURSEMENTS</b>	1,559	1,451	2,064	1,684	1,787	1,844	1,929	1,770	1,997	1,894	1,692	1,513	21,184
<b>OTHER FINANCING SOURCES (USES):</b>													
Transfers from Other Funds	716	675	1,195	115	881	1,005	914	957	446	991	861	(3,852)	4,904
Transfers to Other Funds	0	0	1	0	(3)	(153)	0	0	0	0	(9)	(634)	(798)
Bond and Note Proceeds	0	0	0	0	0	0	0	0	0	0	0	367	367
<b>NET OTHER FINANCING SOURCES/(USES)</b>	716	675	1,196	115	878	852	914	957	446	991	852	(4,119)	4,473
Excess/(Deficiency) of Receipts over Disbursements	(342)	(351)	(358)	(303)	(455)	(493)	(493)	(374)	(308)	(284)	(279)	2,600	27
<b>CLOSING BALANCE</b>	(1,537)	(1,888)	(2,246)	(2,549)	(3,004)	(3,497)	(2,523)	(2,897)	(3,205)	(3,489)	(3,768)	(1,168)	(1,168)

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

	2025 April Projected	May Projected	June Projected	July Projected	August Projected	September Projected	October Projected	November Projected	December Projected	2026 January Projected	February Projected	March Projected	Total
<b>OPENING BALANCE</b>	(788)	(1,072)	(1,372)	(1,599)	(1,863)	(2,158)	(2,561)	(1,599)	(1,890)	(2,091)	(2,307)	(2,598)	(788)
<b>RECEIPTS:</b>													
Consumption/Use Taxes	42	46	63	46	45	80	46	43	67	53	40	55	626
Business Taxes	44	50	52	51	52	56	51	48	49	45	41	41	580
Other Taxes	0	0	25	27	25	26	26	26	26	26	26	24	257
Total Taxes	86	96	140	124	122	162	123	117	142	124	107	120	1,463
Miscellaneous Receipts	154	167	209	879	171	174	1,604	160	839	182	155	6,609	11,303
Federal Receipts	0	0	0	0	0	0	0	0	0	1	1	3	5
<b>TOTAL RECEIPTS</b>	240	263	349	1,003	293	336	1,727	277	981	307	263	6,732	12,771
<b>DISBURSEMENTS:</b>													
Higher Education	0	0	0	0	0	0	0	0	0	0	0	0	0
All Other Education	4	8	4	4	4	21	8	9	24	7	5	7	105
Public Health	61	49	49	65	52	53	74	62	65	79	67	(17)	659
Mental Hygiene	16	18	12	11	12	15	16	16	15	9	7	12	159
School Aid	10	20	30	30	30	30	20	20	20	20	20	20	270
Temporary & Disability Assistance	10	10	10	10	10	10	10	10	10	10	10	35	145
Transportation	116	114	365	116	117	291	122	117	330	119	134	438	2,379
All Other Local	274	271	274	282	278	277	276	277	272	317	310	101	3,209
Total Assistance and Grants	491	490	744	518	503	697	526	511	736	561	553	596	6,926
Economic Development	93	98	105	92	100	109	137	94	110	91	92	304	1,425
Parks & the Environment	107	122	125	122	132	131	132	127	133	135	140	250	1,656
Transportation	241	250	384	340	311	286	487	374	251	374	259	187	3,744
Health & Social Welfare	9	9	10	10	9	9	21	12	13	14	15	220	351
Mental Hygiene	46	55	63	45	47	55	50	69	59	36	42	111	678
Public Protection	43	56	60	56	56	55	62	57	65	55	58	76	699
Education	169	113	229	128	261	207	172	223	203	202	191	305	2,403
All Other	41	45	52	60	47	43	92	58	58	46	56	(1,088)	(490)
Total Capital Projects	749	748	1,028	853	963	895	1,153	1,014	892	953	853	365	10,466
<b>TOTAL DISBURSEMENTS</b>	1,240	1,238	1,772	1,371	1,466	1,592	1,679	1,525	1,628	1,514	1,406	961	17,392
<b>OTHER FINANCING SOURCES (USES):</b>													
Transfers from Other Funds	716	675	1,195	104	881	1,006	914	957	446	991	861	(3,865)	4,881
Transfers to Other Funds	0	0	1	0	(3)	(153)	0	0	0	0	(9)	(634)	(798)
Bond and Note Proceeds	0	0	0	0	0	0	0	0	0	0	0	367	367
<b>NET OTHER FINANCING SOURCES/(USES)</b>	716	675	1,196	104	878	853	914	957	446	991	852	(4,132)	4,450
Excess/(Deficiency) of Receipts over Disbursements	(284)	(300)	(227)	(264)	(295)	(403)	(962)	(291)	(201)	(216)	(291)	1,639	(171)
<b>CLOSING BALANCE</b>	(1,072)	(1,372)	(1,599)	(1,863)	(2,158)	(2,561)	(1,599)	(1,890)	(2,091)	(2,307)	(2,598)	(2,959)	(959)

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

	2025 April Projected	May Projected	June Projected	July Projected	August Projected	September Projected	October Projected	November Projected	December Projected	2026 January Projected	February Projected	March Projected	Total
<b>OPENING BALANCE</b>	(407)	(465)	(516)	(647)	(686)	(846)	(936)	(924)	(1,007)	(1,114)	(1,182)	(1,170)	(407)
<b>RECEIPTS:</b>													
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	23	23	23	23	23	23	23	23	23	23	23	21	274
Federal Receipts	238	139	138	240	138	140	239	139	239	289	275	1,479	3,693
<b>TOTAL RECEIPTS</b>	261	162	161	263	161	163	262	162	262	312	298	1,500	3,967
<b>DISBURSEMENTS:</b>													
Public Health	0	1	0	0	0	0	0	0	0	100	0	49	200
Transportation	40	25	30	100	60	51	35	50	50	65	70	99	675
All Other Local	37	36	36	36	36	36	36	36	36	36	36	30	427
Total Assistance and Grants	77	62	66	136	96	87	71	86	136	201	106	178	1,302
Economic Development	19	19	19	19	19	19	19	19	19	19	19	20	229
Parks & the Environment	1	1	1	1	1	1	1	1	1	1	1	10	21
Transportation	218	125	200	150	200	140	150	130	200	150	150	327	2,140
Health & Social Welfare	2	2	2	2	2	2	2	2	2	2	2	1	23
Mental Hygiene	0	0	0	0	0	0	0	0	0	0	0	0	0
Public Protection	3	5	5	4	4	3	7	6	11	7	8	10	73
Education	0	0	0	1	0	0	0	0	0	0	0	0	2
All Other	(1)	(1)	(1)	0	(1)	0	0	0	0	0	0	6	2
Total Capital Projects	242	151	226	177	225	165	179	159	233	179	180	374	2,490
<b>TOTAL DISBURSEMENTS</b>	319	213	292	313	321	252	250	245	369	380	286	552	3,792
<b>OTHER FINANCING SOURCES (USES):</b>													
Transfers from Other Funds	0	0	0	11	0	(1)	0	0	0	0	0	13	23
Transfers to Other Funds	0	0	0	0	0	0	0	0	0	0	0	0	0
Bond and Note Proceeds	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>NET OTHER FINANCING SOURCES/(USES)</b>	0	0	0	11	0	(1)	0	0	0	0	0	13	23
Excess/(Deficiency) of Receipts over Disbursements	(58)	(51)	(131)	(39)	(160)	(90)	12	(83)	(107)	(68)	12	961	198
<b>CLOSING BALANCE</b>	(465)	(516)	(647)	(686)	(846)	(936)	(924)	(1,007)	(1,114)	(1,182)	(1,170)	(209)	(209)

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

	2025 April Projected	May Projected	June Projected	July Projected	August Projected	September Projected	October Projected	November Projected	December Projected	2026 January Projected	February Projected	March Projected	Intra-Fund Transfer Eliminations	Total
<b>OPENING BALANCE</b>	62,408	65,172	58,947	61,612	61,153	58,685	59,510	53,213	49,197	53,306	57,198	52,905	0	62,408
<b>RECEIPTS:</b>														
Personal Income Tax	7,372	3,986	5,290	4,317	3,900	5,191	(628)	3,430	5,300	10,066	5,676	5,160	0	59,060
Consumption/Use Taxes	1,775	1,719	2,238	1,823	1,808	2,274	1,801	1,818	2,274	1,618	1,618	2,206	0	23,211
Business Taxes	1,094	284	5,691	388	257	6,237	(815)	214	7,851	799	9	5,071	0	27,080
Other Taxes	222	219	233	248	243	241	235	223	235	228	226	194	0	2,747
Total Taxes	10,463	6,208	13,452	6,776	6,208	13,943	593	5,685	15,660	13,050	7,529	12,531	0	112,098
Abandoned Property	0	0	0	0	10	100	30	130	0	30	10	140	0	450
ABC License Fee	5	5	5	5	5	5	5	5	5	5	5	5	0	60
HCRA	0	0	0	0	0	0	0	0	0	0	0	6,969	0	6,969
Investment Income	175	175	175	175	175	175	175	175	175	175	175	175	0	2,100
Licenses, Fees, etc.	80	40	60	80	45	165	55	35	60	45	55	61	0	781
Lottery	326	242	240	311	254	259	311	245	308	244	253	591	0	3,584
Medicaid	90	90	90	90	90	90	90	90	90	90	90	90	0	1,080
Motor Vehicle Fees	17	33	65	61	48	36	41	33	45	39	34	77	0	529
Reimbursements	3	18	34	10	9	10	9	35	34	10	35	366	0	216
State University Income	387	236	569	395	507	782	507	426	346	658	791	366	0	5,970
Extraordinary Settlements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Other Transactions	546	503	1,451	1,286	486	1,578	570	2,135	3,198	3,668	305	5,197	0	16,542
Total Miscellaneous Receipts	1,629	1,342	2,689	2,413	1,629	3,225	3,340	1,719	3,198	1,664	1,722	13,706	0	38,281
Federal Receipts	1	(1)	0	0	0	32	0	0	0	0	(9)	30	0	53
<b>TOTAL RECEIPTS</b>	12,093	7,549	16,141	9,189	7,837	17,200	3,933	7,404	18,858	14,714	9,247	26,267	0	150,432
<b>DISBURSEMENTS:</b>														
School Aid	1,927	5,517	1,810	396	1,465	5,086	1,081	2,090	3,075	1,544	1,397	11,642	0	37,030
Higher Education	21	15	918	164	36	187	501	31	126	115	550	910	0	3,574
All Other Education	26	49	490	515	267	214	90	214	362	121	142	591	0	3,081
STAR	0	0	0	0	0	0	0	0	2	1,385	0	10	0	1,397
Medicaid - DOH	2,939	2,467	3,394	3,222	2,653	3,243	2,691	3,219	2,843	2,632	2,979	3,087	0	35,369
Public Health	165	204	309	263	202	339	244	216	345	160	257	502	0	3,206
Mental Hygiene	86	198	1,485	160	77	1,515	179	151	1,556	187	937	1,375	0	7,906
Children and Families	18	155	305	191	410	232	241	232	229	115	288	563	0	2,979
Temporary & Disability Assistance	170	369	170	513	352	153	153	338	139	211	410	236	0	2,854
Transportation	209	831	738	513	765	678	557	926	1,560	181	268	475	0	7,701
Unrestricted Aid	2	14	392	2	52	135	9	2	189	2	2	67	0	868
All Other	408	447	(22)	463	485	486	509	482	481	592	524	1,098	0	5,933
Total Assistance and Grants	5,971	10,266	9,989	6,042	6,764	12,268	6,255	7,881	10,907	7,245	7,754	20,556	0	111,898
Personal Service	1,377	1,570	1,349	1,729	1,391	1,349	1,634	1,369	1,708	1,438	1,389	1,759	0	18,062
Non-Personal Service	508	552	652	519	603	622	615	636	573	679	708	836	0	7,447
Total State Operations	1,885	2,122	2,001	2,248	1,994	1,929	2,249	1,991	2,281	2,117	2,097	2,595	0	25,509
General State Charges	899	872	679	734	626	639	801	651	849	691	2,699	865	0	11,005
Debt Service	4	16	8	1	110	615	0	6	7	0	283	1,268	0	2,318
Capital Projects	749	748	1,028	853	963	895	1,153	1,014	892	953	853	365	0	10,466
<b>TOTAL DISBURSEMENTS</b>	9,508	14,024	13,705	9,878	10,457	16,346	10,458	11,543	14,936	11,006	13,686	25,649	0	161,196
<b>OTHER FINANCING SOURCES (USES):</b>														
Transfers from other funds	5,821	4,214	7,789	3,758	3,861	7,006	1,363	4,209	7,235	7,545	4,164	1,746	(585)	58,126
Transfers to other funds	(5,642)	(3,964)	(7,560)	(3,528)	(3,709)	(7,035)	(1,135)	(4,086)	(7,048)	(7,361)	(4,018)	(4,215)	585	(55,716)
Bond and note proceeds	0	0	0	0	0	0	0	0	0	0	0	367	0	367
NET OTHER FINANCING SOURCES/(USES)	179	250	229	230	152	(29)	228	123	187	184	146	898	0	2,777
Excess/(Deficiency) of Receipts over Disbursements	2,764	(6,225)	2,665	(459)	(2,468)	825	(6,297)	(4,016)	4,109	3,892	(4,293)	1,516	0	(7,987)
<b>CLOSING BALANCE</b>	65,172	58,947	61,612	61,153	58,685	59,510	53,213	49,197	53,306	57,198	52,905	54,421	0	54,421

**CASH FINANCIAL PLAN**  
**HEALTH CARE REFORM ACT RESOURCES FUND**  
**FY 2025 THROUGH FY 2029**  
(millions of dollars)

	<u>FY 2025</u> <u>Projected</u>	<u>FY 2026</u> <u>Projected</u>	<u>FY 2027</u> <u>Projected</u>	<u>FY 2028</u> <u>Projected</u>	<u>FY 2029</u> <u>Projected</u>
<b>Opening Fund Balance</b>	55	0	0	0	0
<b>Receipts:</b>					
Taxes	579	547	517	489	463
Miscellaneous Receipts	6,996	6,969	6,932	6,939	6,947
<b>Total Receipts</b>	<u>7,575</u>	<u>7,516</u>	<u>7,449</u>	<u>7,428</u>	<u>7,410</u>
<b>Disbursements and Transfers:</b>					
Medical Assistance Account	4,884	4,991	4,862	4,811	4,742
Hospital Indigent Care	631	631	631	631	631
HCRA Program Account	401	314	332	312	312
Child Health Plus	1,482	1,337	1,381	1,430	1,478
Elderly Pharmaceutical Insurance Coverage	71	74	74	74	74
Qualified Health Plan Administration	36	32	31	32	33
All Other	125	137	138	138	140
<b>Total Disbursements and Transfers</b>	<u>7,630</u>	<u>7,516</u>	<u>7,449</u>	<u>7,428</u>	<u>7,410</u>
<b>Change in Fund Balance</b>	<u>(55)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Closing Fund Balance</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

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

	<u>FY 2024</u> <u>Actuals</u>	<u>FY 2025</u> <u>Projected</u>	<u>Annual</u> <u>Change</u>
<b>Opening Fund Balance</b>	91	55	(36)
<b>Receipts:</b>			
Taxes	606	579	(27)
Miscellaneous Receipts	6,805	6,996	191
<b>Total Receipts</b>	<u>7,411</u>	<u>7,575</u>	<u>164</u>
<b>Disbursements and Transfers:</b>			
Medical Assistance Account	5,449	4,884	(565)
Hospital Indigent Care	598	631	33
HCRA Program Account	257	401	144
Child Health Plus	897	1,482	585
Elderly Pharmaceutical Insurance Coverage	88	71	(17)
Qualified Health Plan Administration	38	36	(2)
All Other	120	125	5
<b>Total Disbursements and Transfers</b>	<u>7,447</u>	<u>7,630</u>	<u>183</u>
<b>Change in Fund Balance</b>	<u>(36)</u>	<u>(55)</u>	<u>(19)</u>
<b>Closing Fund Balance</b>	<u>55</u>	<u>0</u>	<u>(55)</u>

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

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

**CASH FLOW**  
**HEALTH CARE REFORM ACT RESOURCES FUND**  
**FY 2025**  
(millions of dollars)

	April Actuals	May Actuals	June Actuals	July Actuals	August Actuals	September Actuals	October Actuals	November Actuals	December Actuals	January Projected	February Projected	March Projected	Total
<b>Opening Fund Balance</b>	55	315	339	201	393	449	451	564	630	777	837	720	55
<b>Receipts:</b>													
Taxes	61	49	47	62	51	53	51	41	50	60	22	33	579
Miscellaneous Receipts	582	543	610	624	519	591	644	550	665	546	527	595	6,996
<b>Total Receipts</b>	643	592	656	686	570	644	695	591	716	607	549	628	7,575
<b>Disbursements and Transfers:</b>													
Medical Assistance Account	300	350	400	350	400	350	350	350	350	350	475	860	4,884
Hospital Indigent Care	0	73	67	45	24	69	46	0	48	90	84	84	631
HCRA Program Account	13	60	1	14	1	24	11	45	12	12	11	121	401
Child Health Plus	68	73	317	74	76	189	81	119	161	80	81	163	1,482
Elderly Pharmaceutical Insurance Coverage	1	5	5	5	6	9	5	5	5	4	8	11	71
Qualified Health Plan Administration	1	5	2	3	3	1	1	3	2	4	4	7	36
All Other	0	2	2	2	3	2	3	3	2	2	3	102	125
<b>Total</b>	383	567	794	494	515	642	582	524	568	547	666	1,348	7,630
<b>Change in Fund Balance</b>	260	24	(138)	192	55	3	113	67	147	60	(117)	(720)	(55)
<b>Closing Fund Balance</b>	315	339	201	393	449	451	564	630	717	837	720	0	0

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

	FY 2025 Projected			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
<b>Opening Fund Balance</b>	24	646	62	50	776	64	2	904	66	(3)	1,040	68	(7)	1,180	70
<b>Receipts:</b>															
Unemployment Taxes	0	2,450	0	0	2,450	0	0	2,450	0	0	2,450	0	0	2,450	0
Miscellaneous Receipts	660	3,310	2	659	3,243	2	660	3,445	2	662	3,492	2	662	3,547	2
Federal Receipts	0	52	0	0	52	0	0	52	0	0	52	0	0	52	0
<b>Total Receipts</b>	<b>660</b>	<b>5,812</b>	<b>2</b>	<b>659</b>	<b>5,745</b>	<b>2</b>	<b>660</b>	<b>5,947</b>	<b>2</b>	<b>662</b>	<b>5,994</b>	<b>2</b>	<b>662</b>	<b>6,049</b>	<b>2</b>
<b>Disbursements:</b>															
Assistance and Grants	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
State Operations:															
Personal Service	161	1,779	0	166	1,833	0	168	1,888	0	169	1,944	0	169	2,002	0
Non-Personal Service	571	672	0	636	696	0	590	648	0	590	611	0	590	580	0
Unemployment Benefits	0	2,502	0	0	2,502	0	0	2,502	0	0	2,502	0	0	2,502	0
General State Charges	80	731	0	83	753	0	85	775	0	85	799	0	85	823	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
<b>Total Disbursements</b>	<b>812</b>	<b>5,684</b>	<b>0</b>	<b>885</b>	<b>5,784</b>	<b>0</b>	<b>843</b>	<b>5,813</b>	<b>0</b>	<b>844</b>	<b>5,856</b>	<b>0</b>	<b>844</b>	<b>5,907</b>	<b>0</b>
<b>Other Financing Sources (Uses):</b>															
Transfers from Other Funds	186	6	0	186	171	0	186	6	0	186	6	0	186	6	0
Transfers to Other Funds	(8)	(4)	0	(8)	(4)	0	(8)	(4)	0	(8)	(4)	0	(8)	(4)	0
	178	2	0	178	167	0	178	2	0	178	2	0	178	2	0
<b>Excess (Deficiency) of Receipts and Other Financing Sources (Uses) Over Disbursements</b>	<b>26</b>	<b>130</b>	<b>2</b>	<b>(48)</b>	<b>128</b>	<b>2</b>	<b>(5)</b>	<b>136</b>	<b>2</b>	<b>(4)</b>	<b>140</b>	<b>2</b>	<b>(4)</b>	<b>144</b>	<b>2</b>
<b>Closing Fund Balance</b>	<b>50</b>	<b>776</b>	<b>64</b>	<b>2</b>	<b>904</b>	<b>66</b>	<b>(3)</b>	<b>1,040</b>	<b>68</b>	<b>(7)</b>	<b>1,180</b>	<b>70</b>	<b>(11)</b>	<b>1,324</b>	<b>72</b>



# Workforce Impact Summary

## General Fund FY 2024 Through FY 2026

	FY 2024 Actuals (03/31/24)	Starting Estimate (03/31/25)	Attritions	New Fills	Fund Shifts	Mergers	Net Change	Ending Estimate (03/31/26)
<b>Major Agencies</b>								
Children and Family Services, Office of	2,167	2,284	(480)	480	0	0	0	2,284
Corrections and Community Supervision, Department of	22,270	23,115	(1,862)	2,343	0	0	481	23,596
Education Department, State	379	433	(43)	43	0	0	0	433
Environmental Conservation, Department of	1,582	1,370	(60)	88	0	0	28	1,398
General Services, Office of	386	406	(64)	150	0	0	86	492
Health, Department of	1,829	2,192	(307)	314	0	0	7	2,199
Information Technology Services, Office of	3,537	3,813	(358)	653	0	0	295	4,108
Labor, Department of	0	1	0	0	0	0	0	1
Mental Health, Office of	13,537	14,510	(1,312)	1,916	0	0	604	15,114
Motor Vehicles, Department of	144	167	(13)	13	0	0	0	167
Parks, Recreation and Historic Preservation, Office of	1,463	1,536	(142)	158	0	0	16	1,552
People with Developmental Disabilities, Office for	17,442	18,730	(1,629)	1,629	0	0	0	18,730
State Police, Division of	5,415	6,116	(235)	235	0	0	0	6,116
Taxation and Finance, Department of	3,418	3,129	(450)	454	0	0	4	3,133
Temporary and Disability Assistance, Office of	968	1,017	(293)	409	0	0	116	1,133
Transportation, Department of	2,621	2,545	(103)	103	0	0	0	2,545
<b>Subtotal - Major Agencies</b>	<b>77,158</b>	<b>81,364</b>	<b>(7,351)</b>	<b>8,988</b>	<b>0</b>	<b>0</b>	<b>1,637</b>	<b>83,001</b>
<b>Minor Agencies</b>	<b>4,863</b>	<b>5,566</b>	<b>(641)</b>	<b>1,046</b>	<b>0</b>	<b>0</b>	<b>405</b>	<b>5,971</b>
<b>Subtotal - Subject to Direct Executive Control</b>	<b>82,021</b>	<b>86,930</b>	<b>(7,992)</b>	<b>10,034</b>	<b>0</b>	<b>0</b>	<b>2,042</b>	<b>88,972</b>
<b>University Systems</b>								
State University of New York	3	3	0	0	0	0	0	3
<b>Subtotal - University Systems</b>	<b>3</b>	<b>3</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3</b>
<b>Independently Elected Agencies</b>								
Audit and Control, Department of	1,321	1,488	(204)	204	0	0	0	1,488
Law, Department of	1,168	1,218	(85)	218	0	0	133	1,351
<b>Subtotal - Independently Elected Agencies</b>	<b>2,489</b>	<b>2,706</b>	<b>(289)</b>	<b>422</b>	<b>0</b>	<b>0</b>	<b>133</b>	<b>2,839</b>
<b>Grand Total</b>	<b>84,513</b>	<b>89,639</b>	<b>(8,281)</b>	<b>10,456</b>	<b>0</b>	<b>0</b>	<b>2,175</b>	<b>91,814</b>

# Workforce Impact Summary

## General Fund FY 2024 Through FY 2026

	FY 2024 Actuals (03/31/24)	Starting Estimate (03/31/25)	Attritions	New Fills	Fund Shifts	Mergers	Net Change	Ending Estimate (03/31/26)
<b>Minor Agencies</b>								
Addiction Services and Supports, Office of	746	754	(90)	120	0	0	30	784
Adirondack Park Agency	51	54	(2)	7	0	0	5	59
Aging, Office for the	25	49	(1)	1	0	0	0	49
Agriculture and Markets, Department of	474	444	(20)	69	0	0	49	493
Alcoholic Beverage Control, Division of	119	153	(25)	53	0	0	28	181
Arts, Council on the	27	29	(3)	11	0	0	8	37
Budget, Division of the	279	276	(33)	33	0	0	0	276
Civil Service, Department of	258	355	(59)	120	0	0	61	416
Correction, Commission of	42	44	(10)	13	0	0	3	47
Criminal Justice Services, Division of	407	555	(50)	100	0	0	50	605
Developmental Disabilities, State Council on	0	0	0	0	18	0	18	18
Economic Development, Department of	125	158	(15)	15	0	0	0	158
Elections, State Board of	130	209	(19)	27	0	0	8	217
Employee Relations, Office of	67	87	(12)	20	0	0	8	95
Ethics and Lobbying, Independent Commission on	51	68	(1)	1	0	0	0	68
Executive Chamber	146	168	(10)	10	0	0	0	168
Gaming Commission, New York State	49	52	0	0	0	0	0	52
Higher Education Services Corporation, New York State	3	5	0	0	0	0	0	5
Homeland Security and Emergency Services, Division of	17	117	(2)	14	0	0	12	129
Housing and Community Renewal, Division of	56	46	(7)	7	(18)	0	(18)	28
Hudson River Valley Greenway Communities Council	0	1	0	0	0	0	0	1
Human Rights, Division of	167	137	(25)	133	0	0	108	245
Inspector General, Office of the	96	105	(10)	10	0	0	0	105
Judicial Conduct, Commission on	47	56	(5)	5	0	0	0	56
Justice Center for the Protection of People with Special Needs	467	490	(39)	40	0	0	1	491
Labor Management Committees	64	71	(7)	13	0	0	6	77
Lieutenant Governor, Office of the	4	10	(2)	2	0	0	0	10
Medicaid Inspector General, Office of the	236	258	(13)	28	0	0	15	273
Military and Naval Affairs, Division of	103	103	(11)	11	0	0	0	103
Prevention of Domestic Violence, Office for	27	33	(5)	13	0	0	8	41
Prosecutorial Conduct, Commission on	0	19	(2)	2	0	0	0	19
Public Employment Relations Board	30	36	(9)	14	0	0	5	41
State, Department of	306	301	(104)	104	0	0	0	301
Statewide Financial System	134	147	(29)	29	0	0	0	147
Tax Appeals, Division of	22	29	(3)	3	0	0	0	29
Veterans' Services, Department of	80	102	(10)	10	0	0	0	102
Victim Services, Office of	4	7	(3)	3	0	0	0	7
Waterfront Commission	0	32	(4)	4	0	0	0	32
Welfare Inspector General, Office of	4	6	(1)	1	0	0	0	6
<b>Subtotal - Minor Agencies</b>	<b>4,863</b>	<b>5,566</b>	<b>(641)</b>	<b>1,046</b>	<b>0</b>	<b>0</b>	<b>405</b>	<b>5,971</b>

# Workforce Impact Summary

## State Operating Funds FY 2024 Through FY 2026

	FY 2024 Actuals (03/31/24)	Starting Estimate (03/31/25)	Attritions	New Fills	Fund Shifts	Mergers	Net Change	Ending Estimate (03/31/26)
<b>Major Agencies</b>								
Children and Family Services, Office of	2,201	2,328	(490)	490	0	0	0	2,328
Corrections and Community Supervision, Department of	22,274	23,119	(1,862)	2,343	0	0	481	23,600
Education Department, State	1,261	1,476	(147)	147	0	0	0	1,476
Environmental Conservation, Department of	2,404	2,430	(125)	183	0	0	58	2,488
Financial Services, Department of	1,290	1,391	(194)	244	0	0	50	1,441
General Services, Office of	442	465	(77)	164	0	0	87	552
Health, Department of	3,623	4,502	(636)	644	0	0	8	4,510
Information Technology Services, Office of	3,537	3,813	(358)	653	0	0	295	4,108
Labor, Department of	339	480	(67)	67	0	0	0	480
Mental Health, Office of	13,537	14,520	(1,313)	1,917	0	0	604	15,124
Motor Vehicles, Department of	570	682	(60)	60	0	0	0	682
Parks, Recreation and Historic Preservation, Office of	1,649	1,862	(142)	158	0	0	16	1,878
People with Developmental Disabilities, Office for	17,442	18,730	(1,629)	1,629	0	0	0	18,730
State Police, Division of	5,687	6,436	(288)	288	0	0	0	6,436
Taxation and Finance, Department of	3,469	3,828	(808)	812	0	0	4	3,832
Temporary and Disability Assistance, Office of	968	1,017	(293)	409	0	0	116	1,133
Transportation, Department of	2,657	2,590	(105)	105	0	0	0	2,590
Workers' Compensation Board	946	1,086	(130)	156	0	0	26	1,112
<b>Subtotal - Major Agencies</b>	<b>84,296</b>	<b>90,755</b>	<b>(8,724)</b>	<b>10,469</b>	<b>0</b>	<b>0</b>	<b>1,745</b>	<b>92,500</b>
<b>Minor Agencies</b>	<b>7,222</b>	<b>8,454</b>	<b>(1,150)</b>	<b>1,675</b>	<b>18</b>	<b>0</b>	<b>543</b>	<b>8,997</b>
<b>Subtotal - Subject to Direct Executive Control</b>	<b>91,518</b>	<b>99,209</b>	<b>(9,874)</b>	<b>12,144</b>	<b>18</b>	<b>0</b>	<b>2,288</b>	<b>101,497</b>
<b>University Systems</b>								
State University of New York	47,531	49,000	(4,900)	4,900	0	0	0	49,000
<b>Subtotal - University Systems</b>	<b>47,531</b>	<b>49,000</b>	<b>(4,900)</b>	<b>4,900</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>49,000</b>
<b>Independently Elected Agencies</b>								
Audit and Control, Department of	1,472	1,659	(236)	236	0	0	0	1,659
Law, Department of	1,561	1,677	(117)	291	0	0	174	1,851
<b>Subtotal - Independently Elected Agencies</b>	<b>3,033</b>	<b>3,336</b>	<b>(353)</b>	<b>527</b>	<b>0</b>	<b>0</b>	<b>174</b>	<b>3,510</b>
<b>Grand Total</b>	<b>142,082</b>	<b>151,545</b>	<b>(15,127)</b>	<b>17,571</b>	<b>18</b>	<b>0</b>	<b>2,462</b>	<b>154,007</b>

# Workforce Impact Summary

## State Operating Funds FY 2024 Through FY 2026

	FY 2024 Actuals (03/31/24)	Starting Estimate (03/31/25)	Attritions	New Fills	Fund Shifts	Mergers	Net Change	Ending Estimate (03/31/26)
<b>Minor Agencies</b>								
Addiction Services and Supports, Office of	746	764	(90)	120	0	0	30	794
Adirondack Park Agency	51	54	(2)	7	0	0	5	59
Aging, Office for the	25	49	(1)	1	0	0	0	49
Agriculture and Markets, Department of	476	491	(20)	69	0	0	49	540
Alcoholic Beverage Control, Division of	286	398	(55)	112	0	0	57	455
Arts, Council on the	27	29	(3)	11	0	0	8	37
Budget, Division of the	287	292	(36)	36	0	0	0	292
Civil Service, Department of	258	357	(59)	120	0	0	61	418
Correction, Commission of	42	44	(10)	13	0	0	3	47
Criminal Justice Services, Division of	411	557	(51)	101	0	0	50	607
Deferred Compensation Board	4	4	0	0	0	0	0	4
Developmental Disabilities, State Council on	0	0	0	0	18	0	18	18
Economic Development, Department of	126	165	(15)	15	0	0	0	165
Elections, State Board of	130	209	(19)	27	0	0	8	217
Employee Relations, Office of	67	87	(12)	20	0	0	8	95
Ethics and Lobbying, Independent Commission on	51	68	(1)	1	0	0	0	68
Executive Chamber	146	168	(10)	10	0	0	0	168
Financial Control Board, New York State	11	12	(1)	1	0	0	0	12
Gaming Commission, New York State	306	396	(154)	154	0	0	0	396
Higher Education Services Corporation, New York State	78	105	(10)	10	0	0	0	105
Homeland Security and Emergency Services, Division of	489	627	(2)	14	0	0	12	639
Housing and Community Renewal, Division of	491	603	(86)	86	0	0	0	603
Hudson River Valley Greenway Communities Council	0	1	0	0	0	0	0	1
Human Rights, Division of	167	137	(25)	133	0	0	108	245
Indigent Legal Services, Office of	50	60	(4)	6	0	0	2	62
Inspector General, Office of the	96	105	(10)	10	0	0	0	105
Interest on Lawyer Account	8	9	0	2	0	0	2	11
Judicial Conduct, Commission on	47	56	(5)	5	0	0	0	56
Justice Center for the Protection of People with Special Needs	467	490	(39)	40	0	0	1	491
Labor Management Committees	64	71	(7)	13	0	0	6	77
Lieutenant Governor, Office of the	4	10	(2)	2	0	0	0	10
Medicaid Inspector General, Office of the	236	258	(13)	28	0	0	15	273
Military and Naval Affairs, Division of	103	103	(11)	11	0	0	0	103
Prevention of Domestic Violence, Office for	27	33	(5)	13	0	0	8	41
Prosecutorial Conduct, Commission on	0	19	(2)	2	0	0	0	19
Public Employment Relations Board	30	36	(9)	14	0	0	5	41
Public Service Department	477	556	(70)	117	0	0	47	603
State, Department of	647	646	(240)	280	0	0	40	686
Statewide Financial System	134	147	(29)	29	0	0	0	147
Tax Appeals, Division of	22	29	(3)	3	0	0	0	29
Veterans' Services, Department of	80	102	(10)	10	0	0	0	102
Victim Services, Office of	51	69	(24)	24	0	0	0	69
Waterfront Commission	0	32	(4)	4	0	0	0	32
Welfare Inspector General, Office of	4	6	(1)	1	0	0	0	6
<b>Subtotal - Minor Agencies</b>	<b>7,222</b>	<b>8,454</b>	<b>(1,150)</b>	<b>1,675</b>	<b>18</b>	<b>0</b>	<b>543</b>	<b>8,997</b>

# Workforce Impact Summary

State Funds  
FY 2024 Through FY 2026

	FY 2024 Actuals (03/31/24)	Starting Estimate (03/31/25)	Attritions	New Fills	Fund Shifts	Mergers	Net Change	Ending Estimate (03/31/26)
<b>Major Agencies</b>								
Children and Family Services, Office of	2,254	2,397	(510)	510	0	0	0	2,397
Corrections and Community Supervision, Department of	22,300	24,128	(1,974)	2,455	0	0	481	24,609
Education Department, State	1,313	1,530	(152)	152	0	0	0	1,530
Environmental Conservation, Department of	2,861	3,040	(161)	219	0	0	58	3,098
Financial Services, Department of	1,290	1,391	(194)	244	0	0	50	1,441
General Services, Office of	794	856	(134)	221	0	0	87	943
Health, Department of	3,740	4,634	(656)	664	0	0	8	4,642
Information Technology Services, Office of	3,570	3,863	(362)	657	0	0	295	4,158
Labor, Department of	339	480	(67)	67	0	0	0	480
Mental Health, Office of	14,123	15,247	(1,378)	1,982	0	0	604	15,851
Motor Vehicles, Department of	3,017	3,157	(287)	287	0	0	0	3,157
Parks, Recreation and Historic Preservation, Office of	2,210	2,357	(142)	158	0	0	16	2,373
People with Developmental Disabilities, Office for	17,860	19,115	(1,662)	1,662	0	0	0	19,115
State Police, Division of	5,767	6,521	(288)	288	0	0	0	6,521
Taxation and Finance, Department of	3,469	3,828	(808)	812	0	0	4	3,832
Temporary and Disability Assistance, Office of	975	1,025	(293)	409	0	0	116	1,141
Transportation, Department of	8,187	8,369	(334)	334	0	0	0	8,369
Workers' Compensation Board	946	1,086	(130)	156	0	0	26	1,112
<b>Subtotal - Major Agencies</b>	<b>95,015</b>	<b>103,024</b>	<b>(9,532)</b>	<b>11,277</b>	<b>0</b>	<b>0</b>	<b>1,745</b>	<b>104,769</b>
<b>Minor Agencies</b>	<b>7,293</b>	<b>8,538</b>	<b>(1,157)</b>	<b>1,727</b>	<b>18</b>	<b>0</b>	<b>588</b>	<b>9,126</b>
<b>Subtotal - Subject to Direct Executive Control</b>	<b>102,308</b>	<b>111,562</b>	<b>(10,689)</b>	<b>13,004</b>	<b>18</b>	<b>0</b>	<b>2,333</b>	<b>113,895</b>
<b>University Systems</b>								
State University Construction Fund	130	145	(15)	15	0	0	0	145
State University of New York	47,531	49,000	(4,900)	4,900	0	0	0	49,000
<b>Subtotal - University Systems</b>	<b>47,661</b>	<b>49,145</b>	<b>(4,915)</b>	<b>4,915</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>49,145</b>
<b>Independently Elected Agencies</b>								
Audit and Control, Department of	1,472	1,659	(236)	236	0	0	0	1,659
Law, Department of	1,568	1,680	(117)	295	0	0	178	1,858
<b>Subtotal - Independently Elected Agencies</b>	<b>3,040</b>	<b>3,339</b>	<b>(353)</b>	<b>531</b>	<b>0</b>	<b>0</b>	<b>178</b>	<b>3,517</b>
<b>Grand Total</b>	<b>153,009</b>	<b>164,046</b>	<b>(15,957)</b>	<b>18,450</b>	<b>18</b>	<b>0</b>	<b>2,511</b>	<b>166,557</b>

# Workforce Impact Summary

State Funds  
FY 2024 Through FY 2026

	FY 2024 Actuals (03/31/24)	Starting Estimate (03/31/25)	Attritions	New Fills	Fund Shifts	Mergers	Net Change	Ending Estimate (03/31/26)
<b>Minor Agencies</b>								
Addiction Services and Supports, Office of	759	782	(91)	121	0	0	30	812
Adirondack Park Agency	51	54	(2)	7	0	0	5	59
Aging, Office for the	25	49	(1)	1	0	0	0	49
Agriculture and Markets, Department of	491	509	(20)	69	0	0	49	558
Alcoholic Beverage Control, Division of	286	398	(55)	112	0	0	57	455
Arts, Council on the	29	33	(3)	11	0	0	8	41
Budget, Division of the	287	292	(36)	36	0	0	0	292
Civil Service, Department of	258	357	(59)	120	0	0	61	418
Correction, Commission of	42	44	(10)	13	0	0	3	47
Criminal Justice Services, Division of	411	557	(51)	101	0	0	50	607
Deferred Compensation Board	4	4	0	0	0	0	0	4
Developmental Disabilities, State Council on	0	0	0	0	18	0	18	18
Economic Development, Department of	126	165	(15)	15	0	0	0	165
Elections, State Board of	130	209	(19)	27	0	0	8	217
Employee Relations, Office of	67	87	(12)	20	0	0	8	95
Ethics and Lobbying, Independent Commission on	51	68	(1)	1	0	0	0	68
Executive Chamber	146	168	(10)	10	0	0	0	168
Financial Control Board, New York State	11	12	(1)	1	0	0	0	12
Gaming Commission, New York State	306	396	(154)	154	0	0	0	396
Higher Education Services Corporation, New York State	78	105	(10)	10	0	0	0	105
Homeland Security and Emergency Services, Division of	489	627	(2)	14	0	0	12	639
Housing and Community Renewal, Division of	491	603	(86)	86	0	0	0	603
Hudson River Valley Greenway Communities Council	0	1	0	0	0	0	0	1
Human Rights, Division of	167	137	(25)	133	0	0	108	245
Indigent Legal Services, Office of	50	60	(4)	6	0	0	2	62
Inspector General, Office of the	96	105	(10)	10	0	0	0	105
Interest on Lawyer Account	8	9	0	2	0	0	2	11
Judicial Conduct, Commission on	47	56	(5)	5	0	0	0	56
Justice Center for the Protection of People with Special Needs	467	490	(39)	40	0	0	1	491
Labor Management Committees	64	71	(7)	13	0	0	6	77
Lieutenant Governor, Office of the	4	10	(2)	2	0	0	0	10
Medicaid Inspector General, Office of the	236	258	(13)	28	0	0	15	273
Military and Naval Affairs, Division of	144	147	(17)	62	0	0	45	192
Prevention of Domestic Violence, Office for	27	33	(5)	13	0	0	8	41
Prosecutorial Conduct, Commission on	0	19	(2)	2	0	0	0	19
Public Employment Relations Board	30	36	(9)	14	0	0	5	41
Public Service Department	477	556	(70)	117	0	0	47	603
State, Department of	647	646	(240)	280	0	0	40	686
Statewide Financial System	134	147	(29)	29	0	0	0	147
Tax Appeals, Division of	22	29	(3)	3	0	0	0	29
Veterans' Services, Department of	80	102	(10)	10	0	0	0	102
Victim Services, Office of	51	69	(24)	24	0	0	0	69
Waterfront Commission	0	32	(4)	4	0	0	0	32
Welfare Inspector General, Office of	4	6	(1)	1	0	0	0	6
<b>Subtotal - Minor Agencies</b>	<b>7,293</b>	<b>8,538</b>	<b>(1,157)</b>	<b>1,727</b>	<b>18</b>	<b>0</b>	<b>588</b>	<b>9,126</b>

# Workforce Impact Summary

All Funds  
FY 2024 Through FY 2026

	FY 2024 Actuals (03/31/24)	Starting Estimate (03/31/25)	Attritions	New Fills	Fund Shifts	Mergers	Net Change	Ending Estimate (03/31/26)
<b>Major Agencies</b>								
Children and Family Services, Office of	2,833	2,983	(623)	623	0	0	0	2,983
Corrections and Community Supervision, Department of	22,544	25,064	(2,225)	2,706	0	0	481	25,545
Education Department, State	2,552	2,909	(290)	290	0	0	0	2,909
Environmental Conservation, Department of	3,075	3,313	(176)	234	0	0	58	3,371
Financial Services, Department of	1,290	1,391	(194)	244	0	0	50	1,441
General Services, Office of	1,706	1,859	(297)	432	0	0	135	1,994
Health, Department of	4,927	6,209	(842)	850	0	0	8	6,217
Information Technology Services, Office of	3,570	3,863	(362)	657	0	0	295	4,158
Labor, Department of	2,740	2,942	(401)	401	0	0	0	2,942
Mental Health, Office of	14,127	15,268	(1,380)	1,984	0	0	604	15,872
Motor Vehicles, Department of	3,070	3,228	(292)	292	0	0	0	3,228
Parks, Recreation and Historic Preservation, Office of	2,324	2,453	(142)	158	0	0	16	2,469
People with Developmental Disabilities, Office for	17,870	19,133	(1,662)	1,662	0	(18)	(18)	19,115
State Police, Division of	5,767	6,521	(288)	288	0	0	0	6,521
Taxation and Finance, Department of	3,469	3,828	(808)	812	0	0	4	3,832
Temporary and Disability Assistance, Office of	1,861	1,937	(399)	515	0	0	116	2,053
Transportation, Department of	8,293	8,495	(338)	338	0	0	0	8,495
Workers' Compensation Board	946	1,086	(130)	156	0	0	26	1,112
<b>Subtotal - Major Agencies</b>	<b>102,964</b>	<b>112,482</b>	<b>(10,849)</b>	<b>12,642</b>	<b>0</b>	<b>(18)</b>	<b>1,775</b>	<b>114,257</b>
<b>Minor Agencies</b>	<b>8,303</b>	<b>9,677</b>	<b>(1,247)</b>	<b>1,913</b>	<b>0</b>	<b>18</b>	<b>684</b>	<b>10,361</b>
<b>Subtotal - Subject to Direct Executive Control</b>	<b>111,267</b>	<b>122,159</b>	<b>(12,096)</b>	<b>14,555</b>	<b>0</b>	<b>0</b>	<b>2,459</b>	<b>124,618</b>
<b>University Systems</b>								
City University of New York	13,358	13,511	(1,350)	1,350	0	0	0	13,511
State University Construction Fund	130	145	(15)	15	0	0	0	145
State University of New York	47,531	49,000	(4,900)	4,900	0	0	0	49,000
<b>Subtotal - University Systems</b>	<b>61,019</b>	<b>62,656</b>	<b>(6,265)</b>	<b>6,265</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>62,656</b>
<b>Independently Elected Agencies</b>								
Audit and Control, Department of	2,446	2,915	(400)	400	0	0	0	2,915
Law, Department of	1,853	1,970	(137)	339	0	0	202	2,172
<b>Subtotal - Independently Elected Agencies</b>	<b>4,299</b>	<b>4,885</b>	<b>(537)</b>	<b>739</b>	<b>0</b>	<b>0</b>	<b>202</b>	<b>5,087</b>
<b>Grand Total</b>	<b>176,585</b>	<b>189,700</b>	<b>(18,898)</b>	<b>21,559</b>	<b>0</b>	<b>0</b>	<b>2,661</b>	<b>192,361</b>

# Workforce Impact Summary

All Funds  
FY 2024 Through FY 2026

	FY 2024 Actuals (03/31/24)	Starting Estimate (03/31/25)	Attritions	New Fills	Fund Shifts	Mergers	Net Change	Ending Estimate (03/31/26)
<b>Minor Agencies</b>								
Addiction Services and Supports, Office of	759	782	(91)	121	0	0	30	812
Adirondack Park Agency	51	54	(2)	7	0	0	5	59
Aging, Office for the	84	126	(9)	9	0	0	0	126
Agriculture and Markets, Department of	527	557	(20)	119	0	0	99	656
Alcoholic Beverage Control, Division of	286	398	(55)	112	0	0	57	455
Arts, Council on the	29	33	(3)	11	0	0	8	41
Budget, Division of the	287	292	(36)	36	0	0	0	292
Civil Service, Department of	390	499	(72)	155	0	0	83	582
Correction, Commission of	42	44	(10)	13	0	0	3	47
Criminal Justice Services, Division of	434	577	(52)	102	0	0	50	627
Deferred Compensation Board	4	4	0	0	0	0	0	4
Developmental Disabilities, State Council on	0	0	0	0	0	18	18	18
Economic Development, Department of	126	165	(15)	15	0	0	0	165
Elections, State Board of	141	220	(19)	27	0	0	8	228
Employee Relations, Office of	76	93	(12)	26	0	0	14	107
Ethics and Lobbying, Independent Commission on	51	68	(1)	1	0	0	0	68
Executive Chamber	146	168	(10)	10	0	0	0	168
Financial Control Board, New York State	11	12	(1)	1	0	0	0	12
Gaming Commission, New York State	306	396	(154)	154	0	0	0	396
Higher Education Services Corporation, New York State	78	105	(10)	10	0	0	0	105
Homeland Security and Emergency Services, Division of	620	758	(9)	21	0	0	12	770
Housing and Community Renewal, Division of	567	676	(94)	94	0	0	0	676
Hudson River Valley Greenway Communities Council	0	1	0	0	0	0	0	1
Human Rights, Division of	167	174	(25)	133	0	0	108	282
Indigent Legal Services, Office of	50	60	(4)	6	0	0	2	62
Inspector General, Office of the	96	105	(10)	10	0	0	0	105
Interest on Lawyer Account	8	9	0	2	0	0	2	11
Judicial Conduct, Commission on	47	56	(5)	5	0	0	0	56
Justice Center for the Protection of People with Special Needs	467	490	(39)	40	0	0	1	491
Labor Management Committees	64	71	(7)	13	0	0	6	77
Lieutenant Governor, Office of the	4	10	(2)	2	0	0	0	10
Medicaid Inspector General, Office of the	472	515	(26)	56	0	0	30	545
Military and Naval Affairs, Division of	373	394	(44)	89	0	0	45	439
Prevention of Domestic Violence, Office for	34	38	(6)	14	0	0	8	46
Prosecutorial Conduct, Commission on	0	19	(2)	2	0	0	0	19
Public Employment Relations Board	30	36	(9)	14	0	0	5	41
Public Service Department	477	578	(70)	120	0	0	50	628
State, Department of	665	660	(240)	280	0	0	40	700
Statewide Financial System	134	147	(29)	29	0	0	0	147
Tax Appeals, Division of	22	29	(3)	3	0	0	0	29
Veterans' Services, Department of	88	110	(10)	10	0	0	0	110
Victim Services, Office of	86	110	(36)	36	0	0	0	110
Waterfront Commission	0	32	(4)	4	0	0	0	32
Welfare Inspector General, Office of	4	6	(1)	1	0	0	0	6
<b>Subtotal - Minor Agencies</b>	<b>8,303</b>	<b>9,677</b>	<b>(1,247)</b>	<b>1,913</b>	<b>0</b>	<b>18</b>	<b>684</b>	<b>10,361</b>



# Workforce Impact Summary

## Special Revenue Funds - Other FY 2024 Through FY 2026

	FY 2024 Actuals (03/31/24)	Starting Estimate (03/31/25)	Attritions	New Fills	Fund Shifts	Mergers	Net Change	Ending Estimate (03/31/26)
<b>Major Agencies</b>								
Children and Family Services, Office of	34	44	(10)	10	0	0	0	44
Corrections and Community Supervision, Department of	4	4	0	0	0	0	0	4
Education Department, State	882	1,043	(104)	104	0	0	0	1,043
Environmental Conservation, Department of	822	1,060	(65)	95	0	0	30	1,090
Financial Services, Department of	1,290	1,391	(194)	244	0	0	50	1,441
General Services, Office of	56	59	(13)	14	0	0	1	60
Health, Department of	1,794	2,310	(329)	330	0	0	1	2,311
Labor, Department of	339	479	(67)	67	0	0	0	479
Mental Health, Office of	0	10	(1)	1	0	0	0	10
Motor Vehicles, Department of	426	515	(47)	47	0	0	0	515
Parks, Recreation and Historic Preservation, Office of	186	326	0	0	0	0	0	326
State Police, Division of	272	320	(53)	53	0	0	0	320
Taxation and Finance, Department of	51	699	(358)	358	0	0	0	699
Transportation, Department of	36	45	(2)	2	0	0	0	45
Workers' Compensation Board	946	1,086	(130)	156	0	0	26	1,112
<b>Subtotal - Major Agencies</b>	<b>7,138</b>	<b>9,391</b>	<b>(1,373)</b>	<b>1,481</b>	<b>0</b>	<b>0</b>	<b>108</b>	<b>9,499</b>
<b>Minor Agencies</b>	<b>2,359</b>	<b>2,888</b>	<b>(509)</b>	<b>629</b>	<b>18</b>	<b>0</b>	<b>138</b>	<b>3,026</b>
<b>Subtotal - Subject to Direct Executive Control</b>	<b>9,497</b>	<b>12,279</b>	<b>(1,882)</b>	<b>2,110</b>	<b>18</b>	<b>0</b>	<b>246</b>	<b>12,525</b>
<b>University Systems</b>								
State University of New York	47,528	48,997	(4,900)	4,900	0	0	0	48,997
<b>Subtotal - University Systems</b>	<b>47,528</b>	<b>48,997</b>	<b>(4,900)</b>	<b>4,900</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>48,997</b>
<b>Independently Elected Agencies</b>								
Audit and Control, Department of	151	171	(32)	32	0	0	0	171
Law, Department of	393	459	(32)	73	0	0	41	500
<b>Subtotal - Independently Elected Agencies</b>	<b>544</b>	<b>630</b>	<b>(64)</b>	<b>105</b>	<b>0</b>	<b>0</b>	<b>41</b>	<b>671</b>
<b>Grand Total</b>	<b>57,569</b>	<b>61,906</b>	<b>(6,846)</b>	<b>7,115</b>	<b>18</b>	<b>0</b>	<b>287</b>	<b>62,193</b>

# Workforce Impact Summary

## Special Revenue Funds - Other FY 2024 Through FY 2026

	FY 2024 Actuals (03/31/24)	Starting Estimate (03/31/25)	Attritions	New Fills	Fund Shifts	Mergers	Net Change	Ending Estimate (03/31/26)
<b>Minor Agencies</b>								
Addiction Services and Supports, Office of	0	10	0	0	0	0	0	10
Agriculture and Markets, Department of	2	47	0	0	0	0	0	47
Alcoholic Beverage Control, Division of	167	245	(30)	59	0	0	29	274
Budget, Division of the	8	16	(3)	3	0	0	0	16
Civil Service, Department of	0	2	0	0	0	0	0	2
Criminal Justice Services, Division of	4	2	(1)	1	0	0	0	2
Deferred Compensation Board	4	4	0	0	0	0	0	4
Economic Development, Department of	1	7	0	0	0	0	0	7
Financial Control Board, New York State	11	12	(1)	1	0	0	0	12
Gaming Commission, New York State	257	344	(154)	154	0	0	0	344
Higher Education Services Corporation, New York State	75	100	(10)	10	0	0	0	100
Homeland Security and Emergency Services, Division of	472	510	0	0	0	0	0	510
Housing and Community Renewal, Division of	435	557	(79)	79	18	0	18	575
Indigent Legal Services, Office of	50	60	(4)	6	0	0	2	62
Interest on Lawyer Account	8	9	0	2	0	0	2	11
Public Service Department	477	556	(70)	117	0	0	47	603
State, Department of	341	345	(136)	176	0	0	40	385
Victim Services, Office of	47	62	(21)	21	0	0	0	62
<b>Subtotal - Minor Agencies</b>	<b>2,359</b>	<b>2,888</b>	<b>(509)</b>	<b>629</b>	<b>18</b>	<b>0</b>	<b>138</b>	<b>3,026</b>

# Workforce Impact Summary

## Special Revenue Funds - Federal FY 2024 Through FY 2026

	FY 2024 Actuals (03/31/24)	Starting Estimate (03/31/25)	Attritions	New Fills	Fund Shifts	Mergers	Net Change	Ending Estimate (03/31/26)
<b>Major Agencies</b>								
Children and Family Services, Office of	473	487	(84)	84	0	0	0	487
Corrections and Community Supervision, Department of	18	646	(215)	215	0	0	0	646
Education Department, State	1,123	1,235	(124)	124	0	0	0	1,235
Environmental Conservation, Department of	207	268	(15)	15	0	0	0	268
Health, Department of	1,142	1,507	(186)	186	0	0	0	1,507
Labor, Department of	2,380	2,446	(333)	333	0	0	0	2,446
Mental Health, Office of	0	11	(1)	1	0	0	0	11
Motor Vehicles, Department of	53	71	(5)	5	0	0	0	71
Parks, Recreation and Historic Preservation, Office of	28	43	0	0	0	0	0	43
People with Developmental Disabilities, Office for	10	18	0	0	0	(18)	(18)	0
Temporary and Disability Assistance, Office of	886	912	(106)	106	0	0	0	912
Transportation, Department of	106	126	(4)	4	0	0	0	126
<b>Subtotal - Major Agencies</b>	<b>6,426</b>	<b>7,770</b>	<b>(1,073)</b>	<b>1,073</b>	<b>0</b>	<b>(18)</b>	<b>(18)</b>	<b>7,752</b>
<b>Minor Agencies</b>								
Aging, Office for the	59	77	(8)	8	0	0	0	77
Agriculture and Markets, Department of	0	27	0	0	0	0	0	27
Criminal Justice Services, Division of	23	20	(1)	1	0	0	0	20
Developmental Disabilities, State Council on	0	0	0	0	(18)	18	0	0
Elections, State Board of	11	11	0	0	0	0	0	11
Homeland Security and Emergency Services, Division of	131	131	(7)	7	0	0	0	131
Housing and Community Renewal, Division of	76	73	(8)	8	0	0	0	73
Human Rights, Division of	0	37	0	0	0	0	0	37
Medicaid Inspector General, Office of the	236	257	(13)	28	0	0	15	272
Military and Naval Affairs, Division of	192	189	(21)	21	0	0	0	189
Public Service Department	0	22	0	3	0	0	3	25
State, Department of	18	14	0	0	0	0	0	14
Veterans' Services, Department of	8	8	0	0	0	0	0	8
Victim Services, Office of	35	41	(12)	12	0	0	0	41
<b>Subtotal - Minor Agencies</b>	<b>789</b>	<b>907</b>	<b>(70)</b>	<b>88</b>	<b>(18)</b>	<b>18</b>	<b>18</b>	<b>925</b>
<b>Subtotal - Subject to Direct Executive Control</b>	<b>7,215</b>	<b>8,677</b>	<b>(1,143)</b>	<b>1,161</b>	<b>(18)</b>	<b>0</b>	<b>0</b>	<b>8,677</b>
<b>Independently Elected Agencies</b>								
Audit and Control, Department of	5	0	0	0	0	0	0	0
Law, Department of	199	201	(14)	28	0	0	14	215
<b>Subtotal - Independently Elected Agencies</b>	<b>204</b>	<b>201</b>	<b>(14)</b>	<b>28</b>	<b>0</b>	<b>0</b>	<b>14</b>	<b>215</b>
<b>Grand Total</b>	<b>7,419</b>	<b>8,878</b>	<b>(1,157)</b>	<b>1,189</b>	<b>(18)</b>	<b>0</b>	<b>14</b>	<b>8,892</b>

# Workforce Impact Summary

## Capital Projects Funds - Other FY 2024 Through FY 2026

	FY 2024 Actuals (03/31/24)	Starting Estimate (03/31/25)	Attritions	New Fills	Fund Shifts	Mergers	Net Change	Ending Estimate (03/31/26)
<b>Major Agencies</b>								
Children and Family Services, Office of	53	69	(20)	20	0	0	0	69
Corrections and Community Supervision, Department of	26	1,009	(112)	112	0	0	0	1,009
Education Department, State	52	54	(5)	5	0	0	0	54
Environmental Conservation, Department of	457	610	(36)	36	0	0	0	610
General Services, Office of	352	391	(57)	57	0	0	0	391
Health, Department of	117	132	(20)	20	0	0	0	132
Information Technology Services, Office of	33	50	(4)	4	0	0	0	50
Mental Health, Office of	586	727	(65)	65	0	0	0	727
Motor Vehicles, Department of	2,447	2,475	(227)	227	0	0	0	2,475
Parks, Recreation and Historic Preservation, Office of	561	495	0	0	0	0	0	495
People with Developmental Disabilities, Office for	418	385	(33)	33	0	0	0	385
State Police, Division of	80	85	0	0	0	0	0	85
Temporary and Disability Assistance, Office of	7	8	0	0	0	0	0	8
Transportation, Department of	5,530	5,779	(229)	229	0	0	0	5,779
<b>Subtotal - Major Agencies</b>	<b>10,719</b>	<b>12,269</b>	<b>(808)</b>	<b>808</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>12,269</b>
<b>Minor Agencies</b>								
Addiction Services and Supports, Office of	13	18	(1)	1	0	0	0	18
Agriculture and Markets, Department of	15	18	0	0	0	0	0	18
Arts, Council on the	2	4	0	0	0	0	0	4
Military and Naval Affairs, Division of	41	44	(6)	51	0	0	45	89
<b>Subtotal - Minor Agencies</b>	<b>71</b>	<b>84</b>	<b>(7)</b>	<b>52</b>	<b>0</b>	<b>0</b>	<b>45</b>	<b>129</b>
<b>Subtotal - Subject to Direct Executive Control</b>	<b>10,790</b>	<b>12,353</b>	<b>(815)</b>	<b>860</b>	<b>0</b>	<b>0</b>	<b>45</b>	<b>12,398</b>
<b>University Systems</b>								
State University Construction Fund	130	145	(15)	15	0	0	0	145
<b>Subtotal - University Systems</b>	<b>130</b>	<b>145</b>	<b>(15)</b>	<b>15</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>145</b>
<b>Independently Elected Agencies</b>								
Law, Department of	7	3	0	4	0	0	4	7
<b>Subtotal - Independently Elected Agencies</b>	<b>7</b>	<b>3</b>	<b>0</b>	<b>4</b>	<b>0</b>	<b>0</b>	<b>4</b>	<b>7</b>
<b>Grand Total</b>	<b>10,927</b>	<b>12,501</b>	<b>(830)</b>	<b>879</b>	<b>0</b>	<b>0</b>	<b>49</b>	<b>12,550</b>

# Workforce Impact Summary

## Capital Projects Funds - Federal FY 2024 Through FY 2026

	FY 2024 Actuals (03/31/24)	Starting Estimate (03/31/25)	Attritions	New Fills	Fund Shifts	Mergers	Net Change	Ending Estimate (03/31/26)
<b>Major Agencies</b>								
Environmental Conservation, Department of	7	5	0	0	0	0	0	5
Health, Department of	45	68	0	0	0	0	0	68
<b>Subtotal - Major Agencies</b>	<b>52</b>	<b>73</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>73</b>
<b>Minor Agencies</b>								
Military and Naval Affairs, Division of	37	58	(6)	6	0	0	0	58
<b>Subtotal - Minor Agencies</b>	<b>37</b>	<b>58</b>	<b>(6)</b>	<b>6</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>58</b>
<b>Subtotal - Subject to Direct Executive Control</b>	<b>89</b>	<b>131</b>	<b>(6)</b>	<b>6</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>131</b>
<b>Grand Total</b>	<b>89</b>	<b>131</b>	<b>(6)</b>	<b>6</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>131</b>

# Workforce Impact Summary

## Enterprise Funds FY 2024 Through FY 2026

	FY 2024 Actuals (03/31/24)	Starting Estimate (03/31/25)	Attritions	New Fills	Fund Shifts	Mergers	Net Change	Ending Estimate (03/31/26)
<b>Major Agencies</b>								
Corrections and Community Supervision, Department of	3	10	0	0	0	0	0	10
General Services, Office of	9	9	(3)	3	0	0	0	9
Parks, Recreation and Historic Preservation, Office of	86	53	0	0	0	0	0	53
<b>Subtotal - Major Agencies</b>	<b>98</b>	<b>72</b>	<b>(3)</b>	<b>3</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>72</b>
<b>Minor Agencies</b>								
Agriculture and Markets, Department of	34	17	0	50	0	0	50	67
<b>Subtotal - Minor Agencies</b>	<b>34</b>	<b>17</b>	<b>0</b>	<b>50</b>	<b>0</b>	<b>0</b>	<b>50</b>	<b>67</b>
<b>Subtotal - Subject to Direct Executive Control</b>	<b>132</b>	<b>89</b>	<b>(3)</b>	<b>53</b>	<b>0</b>	<b>0</b>	<b>50</b>	<b>139</b>
<b>University Systems</b>								
City University of New York	13,358	13,511	(1,350)	1,350	0	0	0	13,511
<b>Subtotal - University Systems</b>	<b>13,358</b>	<b>13,511</b>	<b>(1,350)</b>	<b>1,350</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>13,511</b>
<b>Grand Total</b>	<b>13,490</b>	<b>13,600</b>	<b>(1,353)</b>	<b>1,403</b>	<b>0</b>	<b>0</b>	<b>50</b>	<b>13,650</b>

# Workforce Impact Summary

## Internal Service Funds FY 2024 Through FY 2026

	FY 2024 Actuals (03/31/24)	Starting Estimate (03/31/25)	Attritions	New Fills	Fund Shifts	Mergers	Net Change	Ending Estimate (03/31/26)
<b>Major Agencies</b>								
Children and Family Services, Office of	106	99	(29)	29	0	0	0	99
Corrections and Community Supervision, Department of	223	280	(36)	36	0	0	0	280
Education Department, State	116	144	(14)	14	0	0	0	144
General Services, Office of	903	994	(160)	208	0	0	48	1,042
Labor, Department of	21	16	(1)	1	0	0	0	16
Mental Health, Office of	4	10	(1)	1	0	0	0	10
<b>Subtotal - Major Agencies</b>	<b>1,373</b>	<b>1,543</b>	<b>(241)</b>	<b>289</b>	<b>0</b>	<b>0</b>	<b>48</b>	<b>1,591</b>
<b>Minor Agencies</b>								
Civil Service, Department of	132	142	(13)	35	0	0	22	164
Employee Relations, Office of	9	6	0	6	0	0	6	12
Prevention of Domestic Violence, Office for	7	5	(1)	1	0	0	0	5
<b>Subtotal - Minor Agencies</b>	<b>148</b>	<b>153</b>	<b>(14)</b>	<b>42</b>	<b>0</b>	<b>0</b>	<b>28</b>	<b>181</b>
<b>Subtotal - Subject to Direct Executive Control</b>	<b>1,521</b>	<b>1,696</b>	<b>(255)</b>	<b>331</b>	<b>0</b>	<b>0</b>	<b>76</b>	<b>1,772</b>
<b>Independently Elected Agencies</b>								
Audit and Control, Department of	148	190	(21)	21	0	0	0	190
Law, Department of	86	89	(6)	16	0	0	10	99
<b>Subtotal - Independently Elected Agencies</b>	<b>234</b>	<b>279</b>	<b>(27)</b>	<b>37</b>	<b>0</b>	<b>0</b>	<b>10</b>	<b>289</b>
<b>Grand Total</b>	<b>1,755</b>	<b>1,975</b>	<b>(282)</b>	<b>368</b>	<b>0</b>	<b>0</b>	<b>86</b>	<b>2,061</b>

# Workforce Impact Summary

## Pension Trust Funds FY 2024 Through FY 2026

	FY 2024 Actuals (03/31/24)	Starting Estimate (03/31/25)	Attritions	New Fills	Fund Shifts	Mergers	Net Change	Ending Estimate (03/31/26)
<b>Independently Elected Agencies</b>								
Audit and Control, Department of	821	1,066	(143)	143	0	0	0	1,066
<b>Subtotal - Independently Elected Agencies</b>	<b>821</b>	<b>1,066</b>	<b>(143)</b>	<b>143</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,066</b>
<b>Grand Total</b>	<b>821</b>	<b>1,066</b>	<b>(143)</b>	<b>143</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,066</b>



# Workforce Impact Summary

## Private Purpose Trust Funds FY 2024 Through FY 2026

	FY 2024 Actuals (03/31/24)	Starting Estimate (03/31/25)	Attritions	New Fills	Fund Shifts	Mergers	Net Change	Ending Estimate (03/31/26)
<b>Minor Agencies</b>								
Agriculture and Markets, Department of	2	4	0	0	0	0	0	4
<b>Subtotal - Minor Agencies</b>	<b>2</b>	<b>4</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4</b>
<b>Subtotal - Subject to Direct Executive Control</b>	<b>2</b>	<b>4</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4</b>
<b>Grand Total</b>	<b>2</b>	<b>4</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4</b>

Impact of SFY 2026 Executive Budget on Local Governments, LFY Ending in 2025 Includes SFY 2025 Major Local Aid Programs for Local Governments (\$ in Millions)						
	Total	NYC	School Districts	Counties	Other Cities	Towns & Villages
<b>School Aid</b>						
School Aid - Total SFY 2026 Executive Budget Impact on LFY 2025	0.0	0.0	0.0	0.0	0.0	0.0
School Aid - Total SFY 2025 Major Local Aid Programs	35,526.9	13,655.7	21,871.2	0.0	0.0	0.0
<b>Other Education</b>						
Other Education - Total SFY 2026 Executive Budget Impact on LFY 2025	0.0	0.0	0.0	0.0	0.0	0.0
Other Education - Total SFY 2025 Major Local Aid Programs	195.6	TBD	TBD	0.0	0.0	0.0
<b>Special Education</b>						
Special Education - Total SFY 2026 Executive Budget Impact on LFY 2025	0.0	0.0	0.0	0.0	0.0	0.0
Special Education - Total SFY 2025 Major Local Aid Programs	1,507.4	659.0	299.2	549.2	0.0	0.0
<b>STAR - Total SFY 2025 Major Local Aid Programs</b>	<b>1,453.4</b>	<b>109.8</b>	<b>1,343.6</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
<b>Medicaid</b>						
- Discontinue Public Hospital Indigent Care Pool Payments	(14.2)	(14.2)	0.0	0.0	0.0	0.0
Medicaid - Total SFY 2026 Executive Budget Impact on LFY 2025	(14.2)	(14.2)	0.0	0.0	0.0	0.0
Medicaid - Total SFY 2025 Major Local Aid Programs	7,400.0	4,039.0	0.0	3,361.0	0.0	0.0
<b>Human Services</b>						
- Supply Additional Child Care Capital Grants	18.8	0.0	0.0	18.8	0.0	0.0
- Increase Youth Sports and Development Programming	9.6	2.5	0.0	7.1	0.0	0.0
- Enhance Subway Outreach	4.6	4.6	0.0	0.0	0.0	0.0
- Increase Runaway Homeless Youth Programming	1.9	0.5	0.0	1.4	0.0	0.0
- Provide a BABY Allowance to New Families Receiving Public Assistance	(0.2)	0.0	0.0	(0.2)	0.0	0.0
- Continue Current CSE Financing Structure	(8.6)	0.0	(8.6)	0.0	0.0	0.0
Human Services - Total SFY 2026 Executive Budget Impact on LFY 2025	26.1	7.6	(8.6)	27.1	0.0	0.0
Human Services - Total SFY 2025 Major Local Aid Programs	7,655.8	5,484.2	0.0	2,171.6	0.0	0.0
<b>Health</b>						
- End EI Individual Therapy	1.7	0.6	0.0	1.1	0.0	0.0
- End EI Consecutive Group Sessions	1.0	0.3	0.0	0.7	0.0	0.0
- Clarify EI Multidisciplinary Assessment Requirement	0.9	0.3	0.0	0.6	0.0	0.0
- Clarify EI Supplemental Evaluations	0.6	0.2	0.0	0.4	0.0	0.0
- Delay EI Teletherapy Reimbursement Change	(0.9)	(0.3)	0.0	(0.6)	0.0	0.0
- Delay EI Group Session Billing Change	(1.0)	(0.3)	0.0	(0.7)	0.0	0.0
- Allow EI Consecutive Sessions	(17.7)	(5.9)	0.0	(11.8)	0.0	0.0
Health - Total SFY 2026 Executive Budget Impact on LFY 2025	(15.4)	(5.1)	0.0	(10.3)	0.0	0.0
Health - Total SFY 2025 Major Local Aid Programs	533.2	268.0	0.0	265.2	0.0	0.0
<b>Mental Hygiene</b>						
- Streamline Assisted Outpatient Treatment Oversight and Enhance Funding	8.9	1.7	0.0	7.2	0.0	0.0
Mental Hygiene - Total SFY 2026 Executive Budget Impact on LFY 2025	0.0	0.0	0.0	0.0	0.0	0.0
Mental Hygiene - Total SFY 2025 Major Local Aid Programs	124.9	32.3	6.0	83.3	2.8	0.5
<b>Transportation</b>						
- Increase CHIPS	29.1	1.7	0.0	11.0	2.1	14.3
- Increase Aid for State Touring Routes	14.6	1.3	0.0	0.0	12.4	0.9
- Increase NYC Contribution to MTA Capital Plan	(100.0)	(100.0)	0.0	0.0	0.0	0.0
Transportation - Total SFY 2026 Executive Budget Impact on LFY 2025	(56.3)	(97.0)	0.0	11.0	14.5	15.2
Transportation - Total SFY 2025 Major Local Aid Programs	1,572.0	407.6	0.0	582.4	196.4	385.7
<b>Municipal Aid</b>						
- Provide Aid to the County of Monroe	15.0	0.0	0.0	15.0	0.0	0.0
- Provide Additional Aid to the City of Albany	2.5	0.0	0.0	0.0	2.5	0.0
Municipal Aid - Total SFY 2026 Executive Budget Impact on LFY 2025	17.5	0.0	0.0	15.0	2.5	0.0
Municipal Aid - Total SFY 2025 Major Local Aid Programs	820.8	0.0	0.0	8.0	730.3	78.0
<b>Public Protection</b>						
- Increase County Reimbursement 18-b Rate	51.0	9.0	0.0	42.0	0.0	0.0
- Pay for NYPD Subway Deployment	19.3	19.3	0.0	0.0	0.0	0.0
- Recur Parental Representation Aid	11.3	0.0	0.0	11.3	0.0	0.0
Public Protection - Total SFY 2026 Executive Budget Impact on LFY 2025	81.6	28.3	0.0	53.3	0.0	0.0
Public Protection - Total SFY 2025 Major Local Aid Programs	858.5	284.7	1.3	555.0	8.4	9.1
<b>Environment</b>						
Environment - Total SFY 2026 Executive Budget Impact on LFY 2025	0.0	0.0	0.0	0.0	0.0	0.0
Environment - Total SFY 2025 Major Local Aid Programs	435.0	TBD	0.0	TBD	TBD	TBD
<b>Economic Development</b>						
Economic Development - Total SFY 2026 Executive Budget Impact on LFY 2025	0.0	0.0	0.0	0.0	0.0	0.0
Economic Development - Total SFY 2025 Major Local Aid Programs	50.0	0.0	0.0	50.0	0.0	0.0
<b>All Other Impacts</b>						
All Other - Total SFY 2026 Executive Budget Impact on LFY 2025	0.0	0.0	0.0	0.0	0.0	0.0
All Other - Total SFY 2025 Major Local Aid Programs	347.7	57.9	139.9	134.5	15.4	0.0
<b>Revenue Actions</b>						
Revenue Actions - Total SFY 2026 Executive Budget Impact on LFY 2025	0.0	0.0	0.0	0.0	0.0	0.0
<b>Total SFY 2026 Executive Budget Impact on LFY 2025</b>	<b>48.2</b>	<b>(78.7)</b>	<b>(8.6)</b>	<b>103.3</b>	<b>17.0</b>	<b>15.2</b>
<b>Grand Total - Total SFY 2026 Executive Budget Impact on LFY 2025</b>	<b>48.2</b>	<b>(78.7)</b>	<b>(8.6)</b>	<b>103.3</b>	<b>17.0</b>	<b>15.2</b>
<b>Grand Total - Total SFY 2025 Major Local Aid Programs</b>	<b>58,481.1</b>	<b>24,998.2</b>	<b>23,661.1</b>	<b>7,760.1</b>	<b>953.3</b>	<b>473.3</b>

Impact of SFY 2026 Executive Budget on Local Governments, LFY Ending in 2026 Includes SFY 2026 Major Local Aid Programs for Local Governments (\$ in Millions)						
	Total	NYC	School Districts	Counties	Other Cities	Towns & Villages
<b>School Aid</b>						
- Increase Foundation Aid	1,464.3	593.6	870.7	0.0	0.0	0.0
- Increase Expense-Based and Categorical Aid	223.7	109.1	114.6	0.0	0.0	0.0
<b>School Aid - Total SFY 2026 Executive Budget Impact on LFY 2026</b>	<b>1,688.0</b>	<b>702.7</b>	<b>985.3</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
<b>School Aid - Total SFY 2026 Major Local Aid Programs</b>	<b>37,193.3</b>	<b>14,304.3</b>	<b>22,889.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
<b>Other Education</b>						
<b>Other Education - Total SFY 2026 Executive Budget Impact on LFY 2026</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
<b>Other Education - Total SFY 2026 Major Local Aid Programs</b>	<b>195.6</b>	<b>TBD</b>	<b>TBD</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
<b>Special Education</b>						
<b>Special Education - Total SFY 2026 Executive Budget Impact on LFY 2026</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
<b>Special Education - Total SFY 2026 Major Local Aid Programs</b>	<b>1,599.0</b>	<b>700.2</b>	<b>304.6</b>	<b>594.1</b>	<b>0.0</b>	<b>0.0</b>
<b>STAR - Total SFY 2026 Major Local Aid Programs</b>	<b>1,396.9</b>	<b>106.0</b>	<b>1,290.9</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
<b>Medicaid</b>						
- Discontinue Public Hospital Indigent Care Pool Payments	(56.7)	(56.7)	0.0	0.0	0.0	0.0
<b>Medicaid - Total SFY 2026 Executive Budget Impact on LFY 2026</b>	<b>(56.7)</b>	<b>(56.7)</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
<b>Medicaid - Total SFY 2026 Major Local Aid Programs</b>	<b>8,258.4</b>	<b>4,576.7</b>	<b>0.0</b>	<b>3,681.7</b>	<b>0.0</b>	<b>0.0</b>
<b>Human Services</b>						
- Increase Youth Sports and Development Programming	19.5	10.0	0.0	9.5	0.0	0.0
- Enhance Subway Outreach	13.9	13.9	0.0	0.0	0.0	0.0
- Supply Additional Child Care Capital Grants	6.3	0.0	0.0	6.3	0.0	0.0
- Increase Runaway Homeless Youth Programming	3.6	1.8	0.0	1.8	0.0	0.0
- Provide a BABY Allowance to New Families Receiving Public Assistance	(2.9)	(1.7)	0.0	(1.2)	0.0	0.0
- Continue Current CSE Financing Structure	(28.6)	0.0	(28.6)	0.0	0.0	0.0
<b>Human Services - Total SFY 2026 Executive Budget Impact on LFY 2026</b>	<b>11.8</b>	<b>24.0</b>	<b>(28.6)</b>	<b>16.4</b>	<b>0.0</b>	<b>0.0</b>
<b>Human Services - Total SFY 2026 Major Local Aid Programs</b>	<b>7,246.3</b>	<b>4,967.9</b>	<b>0.0</b>	<b>2,278.4</b>	<b>0.0</b>	<b>0.0</b>
<b>Health</b>						
- End EI Individual Therapy	3.8	2.3	0.0	1.5	0.0	0.0
- End EI Consecutive Group Sessions	2.2	1.3	0.0	0.9	0.0	0.0
- Clarify EI Multidisciplinary Assessment Requirement	2.0	1.2	0.0	0.8	0.0	0.0
- Clarify EI Supplemental Evaluations	1.2	0.7	0.0	0.5	0.0	0.0
- Delay EI Teletherapy Reimbursement Change	(1.1)	(0.9)	0.0	(0.2)	0.0	0.0
- Delay EI Group Session Billing Change	(1.2)	(1.0)	0.0	(0.2)	0.0	0.0
- Allow EI Consecutive Sessions	(39.2)	(23.5)	0.0	(15.7)	0.0	0.0
<b>Health - Total SFY 2026 Executive Budget Impact on LFY 2026</b>	<b>(32.3)</b>	<b>(19.9)</b>	<b>0.0</b>	<b>(12.4)</b>	<b>0.0</b>	<b>0.0</b>
<b>Health - Total SFY 2026 Major Local Aid Programs</b>	<b>514.6</b>	<b>264.6</b>	<b>0.0</b>	<b>250.0</b>	<b>0.0</b>	<b>0.0</b>
<b>Mental Hygiene</b>						
- Streamline Assisted Outpatient Treatment Oversight and Enhance Funding	16.5	6.9	0.0	9.6	0.0	0.0
<b>Mental Hygiene - Total SFY 2026 Executive Budget Impact on LFY 2026</b>	<b>16.5</b>	<b>6.9</b>	<b>0.0</b>	<b>9.6</b>	<b>0.0</b>	<b>0.0</b>
<b>Mental Hygiene - Total SFY 2026 Major Local Aid Programs</b>	<b>113.8</b>	<b>32.3</b>	<b>4.0</b>	<b>74.9</b>	<b>2.2</b>	<b>0.4</b>
<b>Transportation</b>						
- Increase CHIPS	26.1	5.4	0.0	6.4	2.6	11.7
- Increase Aid for State Touring Routes	21.2	4.1	0.0	0.0	15.5	1.6
- Increase NYC Share of MTA Paratransit	(165.0)	(165.0)	0.0	0.0	0.0	0.0
- Increase NYC Contribution to MTA Capital Plan	(400.0)	(400.0)	0.0	0.0	0.0	0.0
<b>Transportation - Total SFY 2026 Executive Budget Impact on LFY 2026</b>	<b>(517.7)</b>	<b>(555.5)</b>	<b>0.0</b>	<b>6.4</b>	<b>18.1</b>	<b>13.3</b>
<b>Transportation - Total SFY 2026 Major Local Aid Programs</b>	<b>1,605.0</b>	<b>422.5</b>	<b>0.0</b>	<b>600.5</b>	<b>196.4</b>	<b>385.7</b>
<b>Municipal Aid</b>						
- Provide Additional Aid to the City of Albany	5.0	0.0	0.0	0.0	5.0	0.0
<b>Municipal Aid - Total SFY 2026 Executive Budget Impact on LFY 2026</b>	<b>5.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>5.0</b>	<b>0.0</b>
<b>Municipal Aid - Total SFY 2026 Major Local Aid Programs</b>	<b>848.6</b>	<b>0.0</b>	<b>0.0</b>	<b>21.7</b>	<b>734.7</b>	<b>77.2</b>
<b>Public Protection</b>						
- Increase County Reimbursement 18-b Rate	92.0	36.0	0.0	56.0	0.0	0.0
- Pay for NYPD Subway Deployment	57.8	57.8	0.0	0.0	0.0	0.0
- Recur Parental Representation Aid	15.0	0.0	0.0	15.0	0.0	0.0
<b>Public Protection - Total SFY 2026 Executive Budget Impact on LFY 2026</b>	<b>164.8</b>	<b>93.8</b>	<b>0.0</b>	<b>71.0</b>	<b>0.0</b>	<b>0.0</b>
<b>Public Protection - Total SFY 2026 Major Local Aid Programs</b>	<b>1,039.6</b>	<b>449.6</b>	<b>1.3</b>	<b>570.9</b>	<b>8.6</b>	<b>9.2</b>
<b>Environment</b>						
<b>Environment - Total SFY 2026 Executive Budget Impact on LFY 2026</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
<b>Environment - Total SFY 2026 Major Local Aid Programs</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
<b>Economic Development</b>						
<b>Economic Development - Total SFY 2026 Executive Budget Impact on LFY 2026</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
<b>Economic Development - Total SFY 2026 Major Local Aid Programs</b>	<b>100.0</b>	<b>TBD</b>	<b>0.0</b>	<b>TBD</b>	<b>TBD</b>	<b>TBD</b>
<b>All Other Impacts</b>						
<b>All Other - Total SFY 2026 Executive Budget Impact on LFY 2026</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
<b>All Other - Total SFY 2026 Major Local Aid Programs</b>	<b>355.7</b>	<b>57.5</b>	<b>143.2</b>	<b>139.6</b>	<b>15.4</b>	<b>0.0</b>
<b>Revenue Actions</b>						
<b>Revenue Actions - Total SFY 2026 Executive Budget Impact on LFY 2026</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
<b>Total SFY 2026 Executive Budget Impact on LFY 2026</b>	<b>1,279.4</b>	<b>195.3</b>	<b>956.7</b>	<b>91.0</b>	<b>23.1</b>	<b>13.3</b>
<b>Grand Total - Total SFY 2026 Executive Budget Impact on LFY 2026</b>	<b>1,279.4</b>	<b>195.3</b>	<b>956.7</b>	<b>91.0</b>	<b>23.1</b>	<b>13.3</b>
<b>Grand Total - Total SFY 2026 Major Local Aid Programs</b>	<b>60,466.9</b>	<b>25,881.6</b>	<b>24,633.1</b>	<b>8,211.8</b>	<b>957.3</b>	<b>472.5</b>

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

	<u>FY 2024 Actuals</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Projected</u>	<u>FY 2027 Projected</u>	<u>FY 2028 Projected</u>	<u>FY 2029 Projected</u>
<b>ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT</b>						
<b><i>Agriculture and Markets, Department of</i></b>	<b><u>87,133</u></b>	<b><u>95,510</u></b>	<b><u>93,595</u></b>	<b><u>97,566</u></b>	<b><u>96,306</u></b>	<b><u>96,522</u></b>
Assistance and Grants	45,808	52,669	44,792	45,000	43,500	43,500
State Operations	<u>41,325</u>	<u>42,841</u>	<u>48,803</u>	<u>52,566</u>	<u>52,806</u>	<u>53,022</u>
Personal Service	35,981	38,436	42,630	46,318	46,549	46,765
Non-Personal Service	5,344	4,405	6,173	6,248	6,257	6,257
<b><i>Alcoholic Beverage Control, Division of</i></b>	<b><u>11,167</u></b>	<b><u>13,264</u></b>	<b><u>18,336</u></b>	<b><u>16,214</u></b>	<b><u>16,488</u></b>	<b><u>16,488</u></b>
Assistance and Grants	0	100	0	0	0	0
State Operations	<u>11,167</u>	<u>13,164</u>	<u>18,336</u>	<u>16,214</u>	<u>16,488</u>	<u>16,488</u>
Personal Service	9,640	11,249	13,974	14,203	14,437	14,437
Non-Personal Service	1,527	1,915	4,362	2,011	2,051	2,051
<b><i>Economic Development, Department of</i></b>	<b><u>66,922</u></b>	<b><u>67,455</u></b>	<b><u>62,146</u></b>	<b><u>62,146</u></b>	<b><u>62,146</u></b>	<b><u>62,146</u></b>
Assistance and Grants	44,069	50,353	45,044	45,044	45,044	45,044
State Operations	<u>22,853</u>	<u>17,102</u>	<u>17,102</u>	<u>17,102</u>	<u>17,102</u>	<u>17,102</u>
Personal Service	14,060	14,666	14,666	14,666	14,666	14,666
Non-Personal Service	8,793	2,436	2,436	2,436	2,436	2,436
<b><i>Empire State Development Corporation</i></b>	<b><u>113,037</u></b>	<b><u>127,644</u></b>	<b><u>160,995</u></b>	<b><u>161,660</u></b>	<b><u>161,660</u></b>	<b><u>151,660</u></b>
Assistance and Grants	112,911	127,644	160,995	161,660	161,660	151,660
State Operations	<u>126</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Non-Personal Service	126	0	0	0	0	0
<b><i>Financial Services, Department of</i></b>	<b><u>2,632</u></b>	<b><u>7,250</u></b>	<b><u>2,000</u></b>	<b><u>2,000</u></b>	<b><u>2,000</u></b>	<b><u>2,000</u></b>
Assistance and Grants	<u>2,632</u>	<u>7,250</u>	<u>2,000</u>	<u>2,000</u>	<u>2,000</u>	<u>2,000</u>
<b><i>Olympic Regional Development Authority</i></b>	<b><u>15,644</u></b>	<b><u>11,404</u></b>	<b><u>50,404</u></b>	<b><u>10,404</u></b>	<b><u>10,404</u></b>	<b><u>10,404</u></b>
Assistance and Grants	0	0	40,000	0	0	0
State Operations	<u>14,157</u>	<u>9,904</u>	<u>8,904</u>	<u>8,904</u>	<u>8,904</u>	<u>8,904</u>
Personal Service	8,829	3,838	2,838	2,838	2,838	2,838
Non-Personal Service	5,328	6,066	6,066	6,066	6,066	6,066
General State Charges	1,487	1,500	1,500	1,500	1,500	1,500
<b><i>Public Service Department</i></b>	<b><u>148,652</u></b>	<b><u>51,348</u></b>	<b><u>15,000</u></b>	<b><u>17,500</u></b>	<b><u>25,000</u></b>	<b><u>25,000</u></b>
Assistance and Grants	<u>148,652</u>	<u>51,348</u>	<u>15,000</u>	<u>17,500</u>	<u>25,000</u>	<u>25,000</u>
<b>Functional Total</b>	<b><u>445,187</u></b>	<b><u>373,875</u></b>	<b><u>402,476</u></b>	<b><u>367,490</u></b>	<b><u>374,004</u></b>	<b><u>364,220</u></b>
<b>PARKS AND THE ENVIRONMENT</b>						
<b><i>Adirondack Park Agency</i></b>	<b><u>5,454</u></b>	<b><u>5,988</u></b>	<b><u>6,686</u></b>	<b><u>6,937</u></b>	<b><u>6,955</u></b>	<b><u>6,974</u></b>
State Operations	<u>5,454</u>	<u>5,988</u>	<u>6,686</u>	<u>6,937</u>	<u>6,955</u>	<u>6,974</u>
Personal Service	4,418	4,925	5,316	5,710	5,728	5,747
Non-Personal Service	1,036	1,063	1,370	1,227	1,227	1,227
<b><i>Environmental Conservation, Department of</i></b>	<b><u>144,765</u></b>	<b><u>185,746</u></b>	<b><u>183,339</u></b>	<b><u>187,029</u></b>	<b><u>191,149</u></b>	<b><u>194,330</u></b>
Assistance and Grants	1,226	5,568	2,128	2,128	2,128	2,128
State Operations	<u>143,539</u>	<u>180,178</u>	<u>181,211</u>	<u>184,901</u>	<u>189,021</u>	<u>192,202</u>
Personal Service	130,809	156,269	160,499	162,739	164,359	164,540
Non-Personal Service	12,730	23,909	20,712	22,162	24,662	27,662
<b><i>Parks, Recreation and Historic Preservation, Office of</i></b>	<b><u>159,528</u></b>	<b><u>160,784</u></b>	<b><u>170,659</u></b>	<b><u>178,686</u></b>	<b><u>179,012</u></b>	<b><u>179,343</u></b>
Assistance and Grants	1,754	2,100	100	100	100	100
State Operations	<u>157,774</u>	<u>158,684</u>	<u>170,559</u>	<u>178,586</u>	<u>178,912</u>	<u>179,243</u>
Personal Service	144,317	149,792	158,102	162,818	163,139	163,470
Non-Personal Service	13,457	8,892	12,457	15,768	15,773	15,773
<b>Functional Total</b>	<b><u>309,747</u></b>	<b><u>352,518</u></b>	<b><u>360,684</u></b>	<b><u>372,652</u></b>	<b><u>377,116</u></b>	<b><u>380,647</u></b>
<b>TRANSPORTATION</b>						
<b><i>Motor Vehicles, Department of</i></b>	<b><u>12,238</u></b>	<b><u>12,868</u></b>	<b><u>17,868</u></b>	<b><u>12,868</u></b>	<b><u>13,329</u></b>	<b><u>13,329</u></b>
Assistance and Grants	1,250	0	0	0	0	0
State Operations	<u>10,988</u>	<u>12,868</u>	<u>17,868</u>	<u>12,868</u>	<u>13,329</u>	<u>13,329</u>
Personal Service	9,231	9,980	9,980	9,980	10,304	10,304
Non-Personal Service	1,757	2,888	7,888	2,888	3,025	3,025
<b><i>Transportation, Department of</i></b>	<b><u>901,123</u></b>	<b><u>606,355</u></b>	<b><u>617,357</u></b>	<b><u>620,324</u></b>	<b><u>631,121</u></b>	<b><u>642,669</u></b>
Assistance and Grants	523,495	252,498	252,676	245,176	245,176	245,176
State Operations	<u>377,628</u>	<u>353,857</u>	<u>364,681</u>	<u>375,148</u>	<u>385,945</u>	<u>397,493</u>
Personal Service	203,010	180,353	186,375	191,952	197,719	203,624
Non-Personal Service	174,618	173,504	178,306	183,196	188,226	193,869
<b><i>Waterfront Commission</i></b>	<b><u>2,532</u></b>	<b><u>2,861</u></b>	<b><u>2,945</u></b>	<b><u>2,982</u></b>	<b><u>3,124</u></b>	<b><u>3,217</u></b>
State Operations	<u>2,490</u>	<u>2,861</u>	<u>2,945</u>	<u>2,982</u>	<u>3,124</u>	<u>3,217</u>
Personal Service	2,300	2,336	2,405	2,425	2,550	2,626
Non-Personal Service	190	525	540	557	574	591
General State Charges	42	0	0	0	0	0
<b>Functional Total</b>	<b><u>915,893</u></b>	<b><u>622,084</u></b>	<b><u>638,170</u></b>	<b><u>636,174</u></b>	<b><u>647,574</u></b>	<b><u>659,215</u></b>
<b>HEALTH</b>						
<b><i>Aging, Office for the</i></b>	<b><u>178,128</u></b>	<b><u>207,195</u></b>	<b><u>236,529</u></b>	<b><u>197,355</u></b>	<b><u>208,524</u></b>	<b><u>214,704</u></b>
Assistance and Grants	173,444	202,861	232,193	193,019	204,188	210,368
State Operations	<u>4,684</u>	<u>4,334</u>	<u>4,336</u>	<u>4,336</u>	<u>4,336</u>	<u>4,336</u>
Personal Service	4,552	4,196	4,196	4,196	4,196	4,196
Non-Personal Service	132	138	140	140	140	140

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

	<b>FY 2024 Actuals</b>	<b>FY 2025 Projected</b>	<b>FY 2026 Projected</b>	<b>FY 2027 Projected</b>	<b>FY 2028 Projected</b>	<b>FY 2029 Projected</b>
<b>Health, Department of</b>	<b>22,050,432</b>	<b>25,348,957</b>	<b>27,471,483</b>	<b>30,399,012</b>	<b>33,136,511</b>	<b>36,610,814</b>
<b>Medical Assistance</b>	<b>19,719,222</b>	<b>23,239,011</b>	<b>25,140,261</b>	<b>28,137,152</b>	<b>31,138,508</b>	<b>34,629,635</b>
Assistance and Grants	19,719,222	23,239,011	25,140,261	28,137,152	31,138,508	34,629,635
<b>Essential Plan</b>	<b>87,193</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
State Operations	87,193	0	0	0	0	0
Personal Service	3,677	0	0	0	0	0
Non-Personal Service	83,516	0	0	0	0	0
<b>Medicaid Administration</b>	<b>1,174,885</b>	<b>1,253,485</b>	<b>1,250,408</b>	<b>1,252,109</b>	<b>989,052</b>	<b>972,228</b>
Assistance and Grants	879,892	868,231	895,231	895,231	620,231	620,231
State Operations	291,693	380,254	350,177	351,878	363,821	346,997
Personal Service	53,073	57,949	66,629	66,696	66,936	66,936
Non-Personal Service	238,620	322,305	283,548	285,182	296,885	280,061
General State Charges	3,300	5,000	5,000	5,000	5,000	5,000
<b>Public Health</b>	<b>1,069,132</b>	<b>856,461</b>	<b>1,080,814</b>	<b>1,009,751</b>	<b>1,008,951</b>	<b>1,008,951</b>
Assistance and Grants	729,388	773,965	847,231	793,332	792,532	792,532
State Operations	339,739	80,426	231,513	214,349	214,349	214,349
Personal Service	120,718	139,425	150,866	150,120	150,120	150,120
Non-Personal Service	219,021	(58,999)	80,647	64,229	64,229	64,229
General State Charges	5	2,070	2,070	2,070	2,070	2,070
<b>Medicaid Inspector General, Office of the</b>	<b>19,145</b>	<b>19,222</b>	<b>20,143</b>	<b>20,143</b>	<b>20,143</b>	<b>20,143</b>
State Operations	19,145	19,222	20,143	20,143	20,143	20,143
Personal Service	16,667	16,673	17,523	17,523	17,523	17,523
Non-Personal Service	2,478	2,549	2,620	2,620	2,620	2,620
<b>Functional Total</b>	<b>22,247,705</b>	<b>25,575,374</b>	<b>27,728,155</b>	<b>30,616,510</b>	<b>33,365,178</b>	<b>36,845,661</b>
<b>SOCIAL WELFARE</b>						
<b>Children and Family Services, Office of</b>	<b>2,290,581</b>	<b>2,950,195</b>	<b>3,298,972</b>	<b>3,224,868</b>	<b>3,485,642</b>	<b>3,527,540</b>
<b>OCFS</b>	<b>2,231,568</b>	<b>2,879,159</b>	<b>3,181,042</b>	<b>3,104,938</b>	<b>3,364,712</b>	<b>3,404,610</b>
Assistance and Grants	2,026,505	2,593,543	2,857,593	2,768,600	3,016,195	3,056,093
State Operations	205,033	285,616	323,449	336,338	348,517	348,517
Personal Service	148,785	211,747	240,900	252,643	261,604	261,604
Non-Personal Service	56,248	73,869	82,549	83,695	86,913	86,913
General State Charges	30	0	0	0	0	0
<b>OCFS - Other</b>	<b>59,013</b>	<b>71,036</b>	<b>117,930</b>	<b>119,930</b>	<b>120,930</b>	<b>122,930</b>
Assistance and Grants	59,013	71,036	117,930	119,930	120,930	122,930
<b>Housing and Community Renewal, Division of</b>	<b>28,217</b>	<b>56,325</b>	<b>145,387</b>	<b>80,191</b>	<b>65,763</b>	<b>63,763</b>
Assistance and Grants	21,957	48,638	133,450	68,254	53,826	51,826
State Operations	6,260	7,687	11,937	11,937	11,937	11,937
Personal Service	4,564	6,800	9,926	9,926	9,926	9,926
Non-Personal Service	1,696	887	2,011	2,011	2,011	2,011
<b>Human Rights, Division of</b>	<b>16,289</b>	<b>18,829</b>	<b>31,653</b>	<b>31,653</b>	<b>31,653</b>	<b>31,653</b>
Assistance and Grants	0	0	500	500	500	500
State Operations	16,289	18,829	31,153	31,153	31,153	31,153
Personal Service	14,662	15,215	24,339	24,339	24,339	24,339
Non-Personal Service	1,627	3,614	6,814	6,814	6,814	6,814
<b>Labor, Department of</b>	<b>31,292</b>	<b>36,657</b>	<b>86,973</b>	<b>58,573</b>	<b>58,573</b>	<b>58,573</b>
Assistance and Grants	30,513	35,485	71,900	53,500	53,500	53,500
State Operations	779	1,172	15,073	5,073	5,073	5,073
Personal Service	249	556	3,306	3,306	3,306	3,306
Non-Personal Service	530	616	11,767	1,767	1,767	1,767
<b>National and Community Service</b>	<b>311</b>	<b>843</b>	<b>869</b>	<b>894</b>	<b>917</b>	<b>917</b>
Assistance and Grants	0	488	511	533	556	556
State Operations	311	355	358	361	361	361
Personal Service	279	346	349	352	352	352
Non-Personal Service	32	9	9	9	9	9
<b>Temporary and Disability Assistance, Office of</b>	<b>2,519,412</b>	<b>3,767,503</b>	<b>2,860,143</b>	<b>2,134,119</b>	<b>2,230,594</b>	<b>2,327,915</b>
<b>Welfare Assistance</b>	<b>1,219,967</b>	<b>1,323,787</b>	<b>1,399,084</b>	<b>1,375,819</b>	<b>1,393,908</b>	<b>1,412,997</b>
Assistance and Grants	1,219,967	1,323,787	1,399,084	1,375,819	1,393,908	1,412,997
<b>All Other</b>	<b>1,299,445</b>	<b>2,443,716</b>	<b>1,461,059</b>	<b>758,300</b>	<b>836,686</b>	<b>914,918</b>
Assistance and Grants	1,093,163	2,311,636	1,309,565	607,764	686,150	764,382
State Operations	206,282	132,080	151,494	150,536	150,536	150,536
Personal Service	66,392	70,269	81,314	81,212	81,212	81,212
Non-Personal Service	139,890	61,811	70,180	69,324	69,324	69,324
<b>Functional Total</b>	<b>4,886,102</b>	<b>6,830,352</b>	<b>6,423,997</b>	<b>5,530,298</b>	<b>5,873,142</b>	<b>6,010,361</b>
<b>MENTAL HYGIENE</b>						
<b>Addiction Services and Supports, Office of</b>	<b>526,454</b>	<b>573,887</b>	<b>672,631</b>	<b>680,775</b>	<b>702,740</b>	<b>735,247</b>
<b>OASAS</b>	<b>410,545</b>	<b>468,919</b>	<b>535,436</b>	<b>572,163</b>	<b>594,852</b>	<b>624,754</b>
Assistance and Grants	376,958	427,123	482,310	510,711	535,289	564,669
State Operations	33,555	41,796	53,126	61,452	59,563	60,085
Personal Service	24,947	29,655	33,052	36,408	34,841	35,151
Non-Personal Service	8,608	12,141	20,074	25,044	24,722	24,934
General State Charges	32	0	0	0	0	0

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

	<b>FY 2024 Actuals</b>	<b>FY 2025 Projected</b>	<b>FY 2026 Projected</b>	<b>FY 2027 Projected</b>	<b>FY 2028 Projected</b>	<b>FY 2029 Projected</b>
<b>OASAS - Other</b>	<b>115,909</b>	<b>104,968</b>	<b>137,195</b>	<b>108,612</b>	<b>107,888</b>	<b>110,493</b>
Assistance and Grants	50,858	34,684	63,326	30,278	31,865	33,476
State Operations	65,051	70,284	73,869	78,334	76,023	77,017
Personal Service	47,580	53,475	57,137	61,383	58,637	59,195
Non-Personal Service	17,471	16,809	16,732	16,951	17,386	17,822
<b>Developmental Disabilities, State Council on</b>	<b>0</b>	<b>0</b>	<b>1,500</b>	<b>1,500</b>	<b>1,500</b>	<b>1,500</b>
State Operations	0	0	1,500	1,500	1,500	1,500
Personal Service	0	0	1,500	1,500	1,500	1,500
<b>Justice Center</b>	<b>36,942</b>	<b>35,383</b>	<b>41,833</b>	<b>44,013</b>	<b>42,943</b>	<b>43,499</b>
Assistance and Grants	544	806	857	857	857	857
State Operations	36,398	34,577	40,976	43,156	42,086	42,642
Personal Service	28,246	26,695	32,095	34,047	32,745	33,063
Non-Personal Service	8,152	7,882	8,881	9,109	9,341	9,579
<b>Mental Health, Office of</b>	<b>3,620,739</b>	<b>4,185,352</b>	<b>4,945,912</b>	<b>5,402,581</b>	<b>5,354,082</b>	<b>5,554,060</b>
<b>OMH</b>	<b>1,874,131</b>	<b>2,244,837</b>	<b>2,643,144</b>	<b>3,033,457</b>	<b>2,993,287</b>	<b>3,157,076</b>
Assistance and Grants	1,368,896	1,685,819	2,038,681	2,385,871	2,361,075	2,516,724
State Operations	505,235	559,018	604,463	647,586	632,212	640,352
Personal Service	385,317	426,090	488,461	526,725	512,493	517,009
Non-Personal Service	119,918	132,928	116,002	120,861	119,719	123,343
<b>OMH - Other</b>	<b>1,746,608</b>	<b>1,940,515</b>	<b>2,302,768</b>	<b>2,369,124</b>	<b>2,360,795</b>	<b>2,396,984</b>
Assistance and Grants	398,064	509,329	712,356	679,060	694,417	709,777
State Operations	1,348,544	1,431,186	1,590,412	1,690,064	1,666,378	1,687,207
Personal Service	1,004,546	1,030,066	1,126,439	1,209,800	1,178,665	1,190,175
Non-Personal Service	343,998	401,120	463,973	480,264	487,713	497,032
<b>People with Developmental Disabilities, Office for</b>	<b>6,162,860</b>	<b>4,486,832</b>	<b>6,163,447</b>	<b>6,707,064</b>	<b>7,160,578</b>	<b>7,480,986</b>
<b>OPWDD</b>	<b>565,483</b>	<b>477,915</b>	<b>486,971</b>	<b>498,938</b>	<b>511,204</b>	<b>528,361</b>
Assistance and Grants	539,560	477,915	486,971	498,938	511,204	528,361
State Operations	25,923	0	0	0	0	0
Personal Service	418	0	0	0	0	0
Non-Personal Service	25,505	0	0	0	0	0
<b>OPWDD - Other</b>	<b>5,597,377</b>	<b>4,008,917</b>	<b>5,676,476</b>	<b>6,208,126</b>	<b>6,649,374</b>	<b>6,952,625</b>
Assistance and Grants	3,970,069	2,304,133	3,832,966	4,301,392	4,774,109	5,056,534
State Operations	1,627,308	1,704,784	1,843,510	1,906,734	1,875,265	1,896,091
Personal Service	1,454,132	1,476,035	1,578,699	1,645,907	1,608,422	1,623,232
Non-Personal Service	173,176	228,749	264,811	260,827	266,843	272,859
<b>Functional Total</b>	<b>10,346,995</b>	<b>9,281,454</b>	<b>11,825,323</b>	<b>12,835,933</b>	<b>13,261,843</b>	<b>13,815,292</b>
<b>PUBLIC PROTECTION/CRIMINAL JUSTICE</b>						
<b>Correction, Commission of</b>	<b>3,830</b>	<b>3,567</b>	<b>4,159</b>	<b>4,251</b>	<b>4,195</b>	<b>4,195</b>
State Operations	3,830	3,567	4,159	4,251	4,195	4,195
Personal Service	3,649	3,298	3,884	3,970	3,916	3,916
Non-Personal Service	181	269	275	281	279	279
<b>Corrections and Community Supervision, Department of</b>	<b>2,686,976</b>	<b>2,896,422</b>	<b>2,898,049</b>	<b>2,896,527</b>	<b>2,950,725</b>	<b>2,951,475</b>
<b>DOCCS</b>	<b>2,685,227</b>	<b>2,891,022</b>	<b>2,892,649</b>	<b>2,891,127</b>	<b>2,945,325</b>	<b>2,946,075</b>
Assistance and Grants	6,700	9,706	9,706	9,706	9,706	10,456
State Operations	2,678,321	2,880,816	2,882,443	2,880,921	2,935,119	2,935,119
Personal Service	2,161,355	2,378,256	2,330,831	2,331,909	2,376,107	2,376,107
Non-Personal Service	516,966	502,560	551,612	549,012	559,012	559,012
General State Charges	206	500	500	500	500	500
<b>DOCCS - Other</b>	<b>1,749</b>	<b>5,400</b>	<b>5,400</b>	<b>5,400</b>	<b>5,400</b>	<b>5,400</b>
Assistance and Grants	1,749	5,400	5,400	5,400	5,400	5,400
<b>Criminal Justice Services, Division of</b>	<b>323,269</b>	<b>458,728</b>	<b>553,185</b>	<b>487,434</b>	<b>489,929</b>	<b>489,929</b>
Assistance and Grants	274,650	411,022	498,764	432,264	432,264	432,264
State Operations	48,619	47,706	54,421	55,170	57,665	57,665
Personal Service	34,668	39,267	44,746	45,335	46,776	46,776
Non-Personal Service	13,951	8,439	9,675	9,835	10,889	10,889
<b>Homeland Security and Emergency Services, Division of</b>	<b>12,772</b>	<b>57,770</b>	<b>38,183</b>	<b>43,044</b>	<b>44,155</b>	<b>44,155</b>
Assistance and Grants	5,817	44,064	17,603	20,980	21,246	21,246
State Operations	6,955	13,706	20,580	22,064	22,909	22,909
Personal Service	3,384	7,244	11,171	12,513	13,132	13,132
Non-Personal Service	3,571	6,462	9,409	9,551	9,777	9,777
<b>Indigent Legal Services, Office of</b>	<b>87,861</b>	<b>95,333</b>	<b>95,334</b>	<b>92,000</b>	<b>0</b>	<b>0</b>
Assistance and Grants	87,861	95,333	95,334	92,000	0	0
<b>Judicial Conduct, Commission on</b>	<b>7,561</b>	<b>8,716</b>	<b>9,330</b>	<b>9,330</b>	<b>9,330</b>	<b>9,330</b>
State Operations	7,561	8,716	9,330	9,330	9,330	9,330
Personal Service	5,644	6,516	7,130	7,130	7,130	7,130
Non-Personal Service	1,917	2,200	2,200	2,200	2,200	2,200
<b>Judicial Nomination, Commission on</b>	<b>10</b>	<b>30</b>	<b>30</b>	<b>30</b>	<b>30</b>	<b>30</b>
State Operations	10	30	30	30	30	30
Non-Personal Service	10	30	30	30	30	30
<b>Judicial Screening Committees, New York State</b>	<b>15</b>	<b>38</b>	<b>38</b>	<b>38</b>	<b>38</b>	<b>38</b>
State Operations	15	38	38	38	38	38
Non-Personal Service	15	38	38	38	38	38

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

	<b>FY 2024 Actuals</b>	<b>FY 2025 Projected</b>	<b>FY 2026 Projected</b>	<b>FY 2027 Projected</b>	<b>FY 2028 Projected</b>	<b>FY 2029 Projected</b>
<b>Military and Naval Affairs, Division of</b>	<b>236,395</b>	<b>297,782</b>	<b>131,124</b>	<b>131,717</b>	<b>134,315</b>	<b>136,734</b>
Assistance and Grants	2,558	1,753	1,777	1,801	1,821	1,821
State Operations	233,837	296,029	129,347	129,916	132,494	134,913
Personal Service	188,584	224,948	116,278	118,604	120,976	123,395
Non-Personal Service	45,253	71,081	13,069	11,312	11,518	11,518
<b>Prosecutorial Conduct, Commission on</b>	<b>0</b>	<b>750</b>	<b>3,000</b>	<b>3,000</b>	<b>3,000</b>	<b>3,000</b>
State Operations	0	750	3,000	3,000	3,000	3,000
Personal Service	0	350	1,957	1,957	1,957	1,957
Non-Personal Service	0	400	1,043	1,043	1,043	1,043
<b>State Police, Division of</b>	<b>777,825</b>	<b>795,013</b>	<b>860,300</b>	<b>867,657</b>	<b>884,634</b>	<b>883,649</b>
State Operations	777,813	795,013	860,300	867,657	884,634	883,649
Personal Service	700,216	733,837	790,799	799,982	815,841	814,856
Non-Personal Service	77,597	61,176	69,501	67,675	68,793	68,793
General State Charges	12	0	0	0	0	0
<b>Statewide Financial System</b>	<b>33,581</b>	<b>32,182</b>	<b>35,267</b>	<b>34,036</b>	<b>34,036</b>	<b>34,036</b>
State Operations	33,581	32,182	35,267	34,036	34,036	34,036
Personal Service	13,086	12,806	13,068	13,336	13,336	13,336
Non-Personal Service	20,495	19,376	22,199	20,700	20,700	20,700
<b>Victim Services, Office of</b>	<b>1,721</b>	<b>27,530</b>	<b>52,530</b>	<b>92,530</b>	<b>92,581</b>	<b>92,581</b>
Assistance and Grants	641	25,000	50,000	90,000	90,000	90,000
State Operations	1,080	2,530	2,530	2,530	2,581	2,581
Personal Service	446	500	500	500	510	510
Non-Personal Service	634	2,030	2,030	2,030	2,071	2,071
<b>Functional Total</b>	<b>4,171,816</b>	<b>4,673,861</b>	<b>4,680,529</b>	<b>4,661,594</b>	<b>4,646,968</b>	<b>4,649,152</b>
<b>HIGHER EDUCATION</b>						
<b>City University of New York</b>	<b>2,005,522</b>	<b>2,124,047</b>	<b>2,257,123</b>	<b>2,220,553</b>	<b>2,218,787</b>	<b>2,242,720</b>
Assistance and Grants	2,005,307	2,123,797	2,257,123	2,220,553	2,218,787	2,242,720
State Operations	215	250	0	0	0	0
Non-Personal Service	215	250	0	0	0	0
<b>Higher Education Services Corporation, New York State</b>	<b>579,103</b>	<b>667,007</b>	<b>718,947</b>	<b>770,242</b>	<b>787,132</b>	<b>797,529</b>
Assistance and Grants	578,640	666,107	718,047	735,239	752,270	762,642
State Operations	463	900	900	35,003	34,862	34,887
Personal Service	463	900	900	11,650	12,009	12,034
Non-Personal Service	0	0	0	23,353	22,853	22,853
<b>State University of New York</b>	<b>542,583</b>	<b>594,518</b>	<b>599,754</b>	<b>602,825</b>	<b>602,825</b>	<b>588,181</b>
Assistance and Grants	538,252	593,489	598,614	601,685	601,685	587,041
State Operations	4,267	984	1,095	1,095	1,095	1,095
Personal Service	759	242	353	353	353	353
Non-Personal Service	3,508	742	742	742	742	742
General State Charges	64	45	45	45	45	45
<b>Functional Total</b>	<b>3,127,208</b>	<b>3,385,572</b>	<b>3,575,824</b>	<b>3,593,620</b>	<b>3,608,744</b>	<b>3,628,430</b>
<b>EDUCATION</b>						
<b>Arts, Council on the</b>	<b>98,199</b>	<b>94,039</b>	<b>69,176</b>	<b>48,786</b>	<b>48,788</b>	<b>48,788</b>
Assistance and Grants	93,868	87,615	61,635	41,135	41,135	41,135
State Operations	4,331	6,424	7,541	7,651	7,653	7,653
Personal Service	2,848	2,995	3,824	3,885	3,886	3,886
Non-Personal Service	1,483	3,429	3,717	3,766	3,767	3,767
<b>Education, Department of</b>	<b>31,354,120</b>	<b>33,087,474</b>	<b>34,532,967</b>	<b>36,333,174</b>	<b>37,524,041</b>	<b>38,723,889</b>
<b>School Aid</b>	<b>28,692,375</b>	<b>30,087,374</b>	<b>31,343,060</b>	<b>32,950,542</b>	<b>33,970,005</b>	<b>35,017,627</b>
Assistance and Grants	28,692,375	30,087,374	31,343,060	32,950,542	33,970,005	35,017,627
<b>School Aid – Other</b>	<b>151,315</b>	<b>140,000</b>	<b>140,300</b>	<b>140,300</b>	<b>140,300</b>	<b>140,300</b>
Assistance and Grants	151,315	140,000	140,300	140,300	140,300	140,300
<b>Special Education Categorical Programs</b>	<b>1,408,000</b>	<b>1,507,434</b>	<b>1,598,997</b>	<b>1,695,861</b>	<b>1,796,431</b>	<b>1,897,641</b>
Assistance and Grants	1,408,000	1,507,434	1,598,997	1,695,861	1,796,431	1,897,641
<b>All Other</b>	<b>1,102,430</b>	<b>1,352,666</b>	<b>1,450,610</b>	<b>1,546,471</b>	<b>1,617,305</b>	<b>1,668,321</b>
Assistance and Grants	1,043,923	1,261,794	1,363,884	1,458,486	1,529,006	1,580,022
State Operations	58,507	90,872	86,726	87,985	88,299	88,299
Personal Service	40,724	43,017	43,310	44,843	44,897	44,897
Non-Personal Service	17,783	47,855	43,416	43,142	43,402	43,402
<b>Functional Total</b>	<b>31,452,319</b>	<b>33,181,513</b>	<b>34,602,143</b>	<b>36,381,960</b>	<b>37,572,829</b>	<b>38,772,677</b>
<b>GENERAL GOVERNMENT</b>						
<b>Budget, Division of the</b>	<b>60,290</b>	<b>30,994</b>	<b>35,503</b>	<b>32,703</b>	<b>32,703</b>	<b>32,703</b>
State Operations	59,791	30,694	35,203	32,403	32,403	32,403
Personal Service	29,302	29,924	31,603	31,603	31,603	31,603
Non-Personal Service	30,489	770	3,600	800	800	800
General State Charges	499	300	300	300	300	300
<b>Civil Service, Department of</b>	<b>30,262</b>	<b>33,331</b>	<b>51,888</b>	<b>53,576</b>	<b>53,574</b>	<b>53,574</b>
Assistance and Grants	4	300	300	300	300	300
State Operations	30,258	33,031	51,588	53,276	53,274	53,274
Personal Service	23,086	29,201	37,380	38,221	37,668	37,668

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

	FY 2024 Actuals	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected
Non-Personal Service	7,172	3,830	14,208	15,055	15,606	15,606
<b>Deferred Compensation Board</b>	<b>40</b>	<b>61</b>	<b>63</b>	<b>63</b>	<b>63</b>	<b>63</b>
State Operations	40	61	63	63	63	63
Personal Service	34	34	35	35	35	35
Non-Personal Service	6	27	28	28	28	28
<b>Elections, State Board of</b>	<b>21,214</b>	<b>34,394</b>	<b>41,037</b>	<b>41,400</b>	<b>41,795</b>	<b>41,795</b>
Assistance and Grants	4,306	12,700	7,700	7,700	7,700	7,700
State Operations	16,908	21,694	33,337	33,700	34,095	34,095
Personal Service	11,068	14,447	21,124	21,312	21,572	21,572
Non-Personal Service	5,840	7,247	12,213	12,388	12,523	12,523
<b>Employee Relations, Office of</b>	<b>7,052</b>	<b>11,909</b>	<b>11,894</b>	<b>12,082</b>	<b>12,082</b>	<b>12,082</b>
State Operations	7,052	11,909	11,894	12,082	12,082	12,082
Personal Service	6,913	11,487	11,666	11,849	11,849	11,849
Non-Personal Service	139	422	228	233	233	233
<b>Ethics and Lobbying, Independent Commission on</b>	<b>6,184</b>	<b>7,731</b>	<b>7,981</b>	<b>7,731</b>	<b>7,731</b>	<b>7,731</b>
State Operations	6,184	7,731	7,981	7,731	7,731	7,731
Personal Service	5,054	6,674	6,674	6,674	6,674	6,674
Non-Personal Service	1,130	1,057	1,307	1,057	1,057	1,057
<b>Gaming Commission, New York State</b>	<b>13,891</b>	<b>16,951</b>	<b>21,751</b>	<b>21,851</b>	<b>21,951</b>	<b>8,751</b>
Assistance and Grants	8,504	10,100	15,400	15,500	15,600	2,400
State Operations	5,387	6,851	6,351	6,351	6,351	6,351
Personal Service	3,821	2,478	2,478	2,478	2,478	2,478
Non-Personal Service	1,566	4,373	3,873	3,873	3,873	3,873
<b>General Services, Office of</b>	<b>128,598</b>	<b>127,123</b>	<b>178,807</b>	<b>135,262</b>	<b>135,262</b>	<b>135,262</b>
Assistance and Grants	18,870	8,935	0	0	0	0
State Operations	109,728	118,188	178,807	135,262	135,262	135,262
Personal Service	43,444	41,843	50,118	49,990	49,990	49,990
Non-Personal Service	66,284	76,345	128,689	85,272	85,272	85,272
<b>Information Technology Services, Office of</b>	<b>650,788</b>	<b>741,222</b>	<b>813,991</b>	<b>830,107</b>	<b>832,076</b>	<b>833,833</b>
State Operations	650,788	741,222	813,991	830,107	832,076	833,833
Personal Service	328,965	366,068	407,129	416,255	417,654	418,988
Non-Personal Service	321,823	375,154	406,862	413,852	414,422	414,845
<b>Inspector General, Office of the</b>	<b>9,165</b>	<b>10,691</b>	<b>11,741</b>	<b>11,902</b>	<b>11,902</b>	<b>11,902</b>
State Operations	9,165	10,691	11,741	11,902	11,902	11,902
Personal Service	7,663	8,877	9,399	9,523	9,523	9,523
Non-Personal Service	1,502	1,814	2,342	2,379	2,379	2,379
<b>Labor Management Committees</b>	<b>40,646</b>	<b>38,971</b>	<b>39,790</b>	<b>40,626</b>	<b>40,626</b>	<b>40,626</b>
State Operations	32,880	33,665	34,378	35,106	35,106	35,106
Personal Service	7,257	5,823	5,939	6,058	6,058	6,058
Non-Personal Service	25,623	27,842	28,439	29,048	29,048	29,048
General State Charges	7,766	5,306	5,412	5,520	5,520	5,520
<b>Prevention of Domestic Violence, Office for</b>	<b>7,071</b>	<b>12,733</b>	<b>13,578</b>	<b>13,203</b>	<b>13,247</b>	<b>13,247</b>
Assistance and Grants	4,618	9,262	9,212	9,212	9,212	9,212
State Operations	2,453	3,471	4,366	3,991	4,035	4,035
Personal Service	2,169	2,695	3,418	3,133	3,173	3,173
Non-Personal Service	284	776	948	858	862	862
<b>Public Employment Relations Board</b>	<b>4,061</b>	<b>5,046</b>	<b>5,844</b>	<b>5,916</b>	<b>5,916</b>	<b>5,916</b>
State Operations	4,061	5,046	5,844	5,916	5,916	5,916
Personal Service	3,831	4,806	5,460	5,527	5,527	5,527
Non-Personal Service	230	240	384	389	389	389
<b>State, Department of</b>	<b>68,334</b>	<b>92,909</b>	<b>57,800</b>	<b>47,800</b>	<b>41,300</b>	<b>41,300</b>
Assistance and Grants	51,069	72,837	36,228	26,228	19,728	19,728
State Operations	17,265	20,072	21,572	21,572	21,572	21,572
Personal Service	12,094	12,476	13,976	13,976	13,976	13,976
Non-Personal Service	5,171	7,596	7,596	7,596	7,596	7,596
<b>Tax Appeals, Division of</b>	<b>3,124</b>	<b>3,882</b>	<b>3,882</b>	<b>3,882</b>	<b>3,882</b>	<b>3,882</b>
State Operations	3,124	3,882	3,882	3,882	3,882	3,882
Personal Service	2,909	3,442	3,442	3,442	3,442	3,442
Non-Personal Service	215	440	440	440	440	440
<b>Taxation and Finance, Department of</b>	<b>270,543</b>	<b>269,845</b>	<b>280,242</b>	<b>278,093</b>	<b>278,093</b>	<b>278,093</b>
Assistance and Grants	814	926	926	926	926	926
State Operations	269,729	268,919	279,316	277,167	277,167	277,167
Personal Service	245,083	227,503	230,251	231,833	231,833	231,833
Non-Personal Service	24,646	41,416	49,065	45,334	45,334	45,334
<b>Veterans' Services, Department of</b>	<b>17,461</b>	<b>20,236</b>	<b>20,007</b>	<b>19,065</b>	<b>19,065</b>	<b>19,065</b>
Assistance and Grants	10,323	10,903	11,258	10,258	10,258	10,258
State Operations	7,138	9,328	8,744	8,802	8,802	8,802
Personal Service	6,735	7,951	8,131	8,185	8,185	8,185
Non-Personal Service	403	1,377	613	617	617	617



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

	<b>FY 2024 Actuals</b>	<b>FY 2025 Projected</b>	<b>FY 2026 Projected</b>	<b>FY 2027 Projected</b>	<b>FY 2028 Projected</b>	<b>FY 2029 Projected</b>
General State Charges	0	5	5	5	5	5
<b>Welfare Inspector General, Office of</b>	<b>699</b>	<b>808</b>	<b>822</b>	<b>836</b>	<b>836</b>	<b>836</b>
State Operations	699	808	822	836	836	836
Personal Service	696	699	713	727	727	727
Non-Personal Service	3	109	109	109	109	109
<b>Functional Total</b>	<b>1,339,423</b>	<b>1,458,837</b>	<b>1,596,621</b>	<b>1,556,098</b>	<b>1,552,104</b>	<b>1,540,661</b>
<b>ELECTED OFFICIALS</b>						
<b>Audit and Control, Department of</b>	<b>162,638</b>	<b>165,615</b>	<b>178,931</b>	<b>181,885</b>	<b>184,991</b>	<b>184,991</b>
State Operations	162,638	165,615	178,931	181,885	184,991	184,991
Personal Service	126,309	135,489	147,191	149,414	151,906	151,906
Non-Personal Service	36,329	30,126	31,740	32,471	33,085	33,085
<b>Executive Chamber</b>	<b>22,829</b>	<b>21,203</b>	<b>24,803</b>	<b>24,803</b>	<b>24,803</b>	<b>24,803</b>
State Operations	22,829	21,203	24,803	24,803	24,803	24,803
Personal Service	16,285	17,731	20,031	20,031	20,031	20,031
Non-Personal Service	6,544	3,472	4,772	4,772	4,772	4,772
<b>Judiciary</b>	<b>2,891,046</b>	<b>3,341,571</b>	<b>3,689,319</b>	<b>3,689,319</b>	<b>3,689,319</b>	<b>3,689,319</b>
Assistance and Grants	102,681	154,479	200,000	200,000	200,000	200,000
State Operations	1,958,472	2,260,300	2,494,200	2,494,200	2,494,200	2,494,200
Personal Service	1,686,454	1,905,000	2,074,800	2,074,800	2,074,800	2,074,800
Non-Personal Service	272,018	355,300	419,400	419,400	419,400	419,400
General State Charges	829,893	926,792	995,119	995,119	995,119	995,119
<b>Law, Department of</b>	<b>187,845</b>	<b>186,469</b>	<b>180,348</b>	<b>182,795</b>	<b>185,570</b>	<b>185,570</b>
Assistance and Grants	33,803	20,000	0	0	0	0
State Operations	154,042	166,469	180,348	182,795	185,570	185,570
Personal Service	133,769	145,114	158,416	160,555	163,041	163,041
Non-Personal Service	20,273	21,355	21,932	22,240	22,529	22,529
<b>Legislature</b>	<b>255,835</b>	<b>292,925</b>	<b>298,642</b>	<b>298,642</b>	<b>298,642</b>	<b>298,642</b>
State Operations	255,723	292,925	298,642	298,642	298,642	298,642
Personal Service	196,616	223,497	228,418	228,418	228,418	228,418
Non-Personal Service	59,107	69,428	70,224	70,224	70,224	70,224
General State Charges	112	0	0	0	0	0
<b>Lieutenant Governor, Office of the</b>	<b>637</b>	<b>896</b>	<b>1,246</b>	<b>1,246</b>	<b>1,246</b>	<b>1,246</b>
State Operations	637	896	1,246	1,246	1,246	1,246
Personal Service	579	811	1,119	1,119	1,119	1,119
Non-Personal Service	58	85	127	127	127	127
<b>Functional Total</b>	<b>3,520,830</b>	<b>4,008,679</b>	<b>4,373,289</b>	<b>4,378,690</b>	<b>4,384,571</b>	<b>4,384,571</b>
<b>LOCAL GOVERNMENT ASSISTANCE</b>						
<b>Aid and Incentives for Municipalities</b>	<b>722,146</b>	<b>775,492</b>	<b>783,846</b>	<b>740,846</b>	<b>740,846</b>	<b>740,846</b>
Assistance and Grants	722,146	775,492	783,846	740,846	740,846	740,846
<b>County-Wide Shared Services Initiative</b>	<b>3,708</b>	<b>4,500</b>	<b>15,000</b>	<b>0</b>	<b>0</b>	<b>0</b>
Assistance and Grants	3,708	4,500	15,000	0	0	0
<b>Miscellaneous Financial Assistance</b>	<b>23,915</b>	<b>21,339</b>	<b>38,750</b>	<b>23,750</b>	<b>23,750</b>	<b>23,750</b>
Assistance and Grants	23,915	21,339	38,750	23,750	23,750	23,750
<b>Municipalities with VLT Facilities</b>	<b>28,885</b>	<b>30,119</b>	<b>30,119</b>	<b>30,119</b>	<b>30,119</b>	<b>30,119</b>
Assistance and Grants	28,885	30,119	30,119	30,119	30,119	30,119
<b>Small Government Assistance</b>	<b>217</b>	<b>218</b>	<b>218</b>	<b>218</b>	<b>218</b>	<b>218</b>
Assistance and Grants	217	218	218	218	218	218
<b>Functional Total</b>	<b>778,871</b>	<b>831,668</b>	<b>867,933</b>	<b>794,933</b>	<b>794,933</b>	<b>794,933</b>
<b>ALL OTHER CATEGORIES</b>						
<b>General State Charges</b>	<b>8,807,095</b>	<b>8,174,407</b>	<b>8,702,225</b>	<b>9,757,779</b>	<b>10,966,014</b>	<b>11,960,276</b>
General State Charges	8,807,095	8,174,407	8,702,225	9,757,779	10,966,014	11,960,276
<b>Miscellaneous</b>	<b>(1,278,534)</b>	<b>453,853</b>	<b>1,877,562</b>	<b>3,061,713</b>	<b>3,911,722</b>	<b>3,161,731</b>
Assistance and Grants	(326,008)	953,340	1,324,399	1,688,542	2,138,542	1,988,542
State Operations	(952,526)	(499,487)	553,163	1,373,171	1,773,180	1,173,189
Personal Service	63	56	480,336	1,150,344	1,550,353	1,050,362
Non-Personal Service	(952,589)	(499,543)	72,827	222,827	222,827	122,827
<b>Functional Total</b>	<b>7,528,561</b>	<b>8,628,260</b>	<b>10,579,787</b>	<b>12,819,492</b>	<b>14,877,736</b>	<b>15,122,007</b>
<b>TOTAL GENERAL FUND SPENDING</b>	<b>91,070,657</b>	<b>99,204,047</b>	<b>107,654,931</b>	<b>114,545,444</b>	<b>121,336,742</b>	<b>126,967,827</b>

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

	<b>FY 2024 Actuals</b>	<b>FY 2025 Projected</b>	<b>FY 2026 Projected</b>	<b>FY 2027 Projected</b>	<b>FY 2028 Projected</b>	<b>FY 2029 Projected</b>
<b>ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT</b>						
Agriculture and Markets, Department of	87,133	95,510	93,595	97,566	96,306	96,522
Alcoholic Beverage Control, Division of	11,167	13,264	18,336	16,214	16,488	16,488
Economic Development, Department of	66,922	67,455	62,146	62,146	62,146	62,146
Empire State Development Corporation	113,037	127,644	160,995	161,660	161,660	151,660
Financial Services, Department of	2,632	7,250	2,000	2,000	2,000	2,000
Olympic Regional Development Authority	15,644	11,404	50,404	10,404	10,404	10,404
Public Service Department	148,652	51,348	15,000	17,500	25,000	25,000
<b>Functional Total</b>	<b>445,187</b>	<b>373,875</b>	<b>402,476</b>	<b>367,490</b>	<b>374,004</b>	<b>364,220</b>
<b>PARKS AND THE ENVIRONMENT</b>						
Adirondack Park Agency	5,454	5,988	6,686	6,937	6,955	6,974
Environmental Conservation, Department of	144,765	185,746	183,339	187,029	191,149	194,330
Parks, Recreation and Historic Preservation, Office of	159,528	160,784	170,659	178,686	179,012	179,343
<b>Functional Total</b>	<b>309,747</b>	<b>352,518</b>	<b>360,684</b>	<b>372,652</b>	<b>377,116</b>	<b>380,647</b>
<b>TRANSPORTATION</b>						
Motor Vehicles, Department of	12,238	12,868	17,868	12,868	13,329	13,329
Transportation, Department of	901,123	606,355	617,357	620,324	631,121	642,669
Waterfront Commission	2,532	2,861	2,945	2,982	3,124	3,217
<b>Functional Total</b>	<b>915,893</b>	<b>622,084</b>	<b>638,170</b>	<b>636,174</b>	<b>647,574</b>	<b>659,215</b>
<b>HEALTH</b>						
Aging, Office for the	178,128	207,195	236,529	197,355	208,524	214,704
Health, Department of	22,050,432	25,348,957	27,471,483	30,399,012	33,136,511	36,610,814
<i>Medical Assistance</i>	19,719,222	23,239,011	25,140,261	28,137,152	31,138,508	34,629,635
<i>Essential Plan</i>	87,193	0	0	0	0	0
<i>Medicaid Administration</i>	1,174,885	1,253,485	1,250,408	1,252,109	989,052	972,228
<i>Public Health</i>	1,069,132	856,461	1,080,814	1,009,751	1,008,951	1,008,951
Medicaid Inspector General, Office of the	19,145	19,222	20,143	20,143	20,143	20,143
<b>Functional Total</b>	<b>22,247,705</b>	<b>25,575,374</b>	<b>27,728,155</b>	<b>30,616,510</b>	<b>33,365,178</b>	<b>36,845,661</b>
<b>SOCIAL WELFARE</b>						
Children and Family Services, Office of	2,290,581	2,950,195	3,298,972	3,224,868	3,485,642	3,527,540
<i>OCFS</i>	2,231,568	2,879,159	3,181,042	3,104,938	3,364,712	3,404,610
<i>OCFS - Other</i>	59,013	71,036	117,930	119,930	120,930	122,930
Housing and Community Renewal, Division of	28,217	56,325	145,387	80,191	65,763	63,763
Human Rights, Division of	16,289	18,829	31,653	31,653	31,653	31,653
Labor, Department of	31,292	36,657	86,973	58,573	58,573	58,573
National and Community Service	311	843	869	894	917	917
Temporary and Disability Assistance, Office of	2,519,412	3,767,503	2,860,143	2,134,119	2,230,594	2,327,915
<i>Welfare Assistance</i>	1,219,967	1,323,787	1,399,084	1,375,819	1,393,908	1,412,997
<i>All Other</i>	1,299,445	2,443,716	1,461,059	758,300	836,686	914,918
<b>Functional Total</b>	<b>4,886,102</b>	<b>6,830,352</b>	<b>6,423,997</b>	<b>5,530,298</b>	<b>5,873,142</b>	<b>6,010,361</b>
<b>MENTAL HYGIENE</b>						
Addiction Services and Supports, Office of	526,454	573,887	672,631	680,775	702,740	735,247
<i>OASAS</i>	410,545	468,919	535,436	572,163	594,852	624,754
<i>OASAS - Other</i>	115,909	104,968	137,195	108,612	107,888	110,493
Developmental Disabilities, State Council on	0	0	1,500	1,500	1,500	1,500
Justice Center	36,942	35,383	41,833	44,013	42,943	43,499
Mental Health, Office of	3,620,739	4,185,352	4,945,912	5,402,581	5,354,082	5,554,060
<i>OMH</i>	1,874,131	2,244,837	2,643,144	3,033,457	2,993,287	3,157,076
<i>OMH - Other</i>	1,746,608	1,940,515	2,302,768	2,369,124	2,360,795	2,396,984
People with Developmental Disabilities, Office for	6,162,860	4,486,832	6,163,447	6,707,064	7,160,578	7,480,986
<i>OPWDD</i>	565,483	477,915	486,971	498,938	511,204	528,361
<i>OPWDD - Other</i>	5,597,377	4,008,917	5,676,476	6,208,126	6,649,374	6,952,625
<b>Functional Total</b>	<b>10,346,995</b>	<b>9,281,454</b>	<b>11,825,323</b>	<b>12,835,933</b>	<b>13,261,843</b>	<b>13,815,292</b>
<b>PUBLIC PROTECTION/CRIMINAL JUSTICE</b>						
Correction, Commission of	3,830	3,567	4,159	4,251	4,195	4,195
Corrections and Community Supervision, Department of	2,686,976	2,896,422	2,898,049	2,896,527	2,950,725	2,951,475
<i>DOCCS</i>	2,685,227	2,891,022	2,892,649	2,891,127	2,945,325	2,946,075
<i>DOCCS - Other</i>	1,749	5,400	5,400	5,400	5,400	5,400
Criminal Justice Services, Division of	323,269	458,728	553,185	487,434	489,929	489,929
Homeland Security and Emergency Services, Division of	12,772	57,770	38,183	43,044	44,155	44,155
Indigent Legal Services, Office of	87,861	95,333	95,334	92,000	0	0
Judicial Conduct, Commission on	7,561	8,716	9,330	9,330	9,330	9,330
Judicial Nomination, Commission on	10	30	30	30	30	30
Judicial Screening Committees, New York State	15	38	38	38	38	38
Military and Naval Affairs, Division of	236,395	297,782	131,124	131,717	134,315	136,734
Prosecutorial Conduct, Commission on	0	750	3,000	3,000	3,000	3,000
State Police, Division of	777,825	795,013	860,300	867,657	884,634	883,649
Statewide Financial System	33,581	32,182	35,267	34,036	34,036	34,036
Victim Services, Office of	1,721	27,530	52,530	92,530	92,581	92,581
<b>Functional Total</b>	<b>4,171,816</b>	<b>4,673,861</b>	<b>4,680,529</b>	<b>4,661,594</b>	<b>4,646,968</b>	<b>4,649,152</b>
<b>HIGHER EDUCATION</b>						
City University of New York	2,005,522	2,124,047	2,257,123	2,220,553	2,218,787	2,242,720
Higher Education Services Corporation, New York State	579,103	667,007	718,947	770,242	787,132	797,529
State University of New York	542,583	594,518	599,754	602,825	602,825	588,181
<b>Functional Total</b>	<b>3,127,208</b>	<b>3,385,572</b>	<b>3,575,824</b>	<b>3,593,620</b>	<b>3,608,744</b>	<b>3,628,430</b>

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

	<b>FY 2024 Actuals</b>	<b>FY 2025 Projected</b>	<b>FY 2026 Projected</b>	<b>FY 2027 Projected</b>	<b>FY 2028 Projected</b>	<b>FY 2029 Projected</b>
<b>EDUCATION</b>						
Arts, Council on the	98,199	94,039	69,176	48,786	48,788	48,788
Education, Department of	31,354,120	33,087,474	34,532,967	36,333,174	37,524,041	38,723,889
<i>School Aid</i>	28,692,375	30,087,374	31,343,060	32,950,542	33,970,005	35,017,627
<i>School Aid – Other</i>	151,315	140,000	140,300	140,300	140,300	140,300
<i>Special Education Categorical Programs</i>	1,408,000	1,507,434	1,598,997	1,695,861	1,796,431	1,897,641
<i>All Other</i>	1,102,430	1,352,666	1,450,610	1,546,471	1,617,305	1,668,321
<b>Functional Total</b>	<b>31,452,319</b>	<b>33,181,513</b>	<b>34,602,143</b>	<b>36,381,960</b>	<b>37,572,829</b>	<b>38,772,677</b>
<b>GENERAL GOVERNMENT</b>						
Budget, Division of the	60,290	30,994	35,503	32,703	32,703	32,703
Civil Service, Department of	30,262	33,331	51,888	53,576	53,574	53,574
Deferred Compensation Board	40	61	63	63	63	63
Elections, State Board of	21,214	34,394	41,037	41,400	41,795	41,795
Employee Relations, Office of	7,052	11,909	11,894	12,082	12,082	12,082
Ethics and Lobbying, Independent Commission on	6,184	7,731	7,981	7,731	7,731	7,731
Gaming Commission, New York State	13,891	16,951	21,751	21,851	21,951	8,751
General Services, Office of	128,598	127,123	178,807	135,262	135,262	135,262
Information Technology Services, Office of	650,788	741,222	813,991	830,107	832,076	833,833
Inspector General, Office of the	9,165	10,691	11,741	11,902	11,902	11,902
Labor Management Committees	40,646	38,971	39,790	40,626	40,626	40,626
Prevention of Domestic Violence, Office for	7,071	12,733	13,578	13,203	13,247	13,247
Public Employment Relations Board	4,061	5,046	5,844	5,916	5,916	5,916
State, Department of	68,334	92,909	57,800	47,800	41,300	41,300
Tax Appeals, Division of	3,124	3,882	3,882	3,882	3,882	3,882
Taxation and Finance, Department of	270,543	269,845	280,242	278,093	278,093	278,093
Veterans' Services, Department of	17,461	20,236	20,007	19,065	19,065	19,065
Welfare Inspector General, Office of	699	808	822	836	836	836
<b>Functional Total</b>	<b>1,339,423</b>	<b>1,458,837</b>	<b>1,596,621</b>	<b>1,556,098</b>	<b>1,552,104</b>	<b>1,540,661</b>
<b>ELECTED OFFICIALS</b>						
Audit and Control, Department of	162,638	165,615	178,931	181,885	184,991	184,991
Executive Chamber	22,829	21,203	24,803	24,803	24,803	24,803
Judiciary	2,891,046	3,341,571	3,689,319	3,689,319	3,689,319	3,689,319
Law, Department of	187,845	186,469	180,348	182,795	185,570	185,570
Legislature	255,835	292,925	298,642	298,642	298,642	298,642
Lieutenant Governor, Office of the	637	896	1,246	1,246	1,246	1,246
<b>Functional Total</b>	<b>3,520,830</b>	<b>4,008,679</b>	<b>4,373,289</b>	<b>4,378,690</b>	<b>4,384,571</b>	<b>4,384,571</b>
<b>LOCAL GOVERNMENT ASSISTANCE</b>						
Aid and Incentives for Municipalities	722,146	775,492	783,846	740,846	740,846	740,846
County-Wide Shared Services Initiative	3,708	4,500	15,000	0	0	0
Miscellaneous Financial Assistance	23,915	21,339	38,750	23,750	23,750	23,750
Municipalities with VLT Facilities	28,885	30,119	30,119	30,119	30,119	30,119
Small Government Assistance	217	218	218	218	218	218
<b>Functional Total</b>	<b>778,871</b>	<b>831,668</b>	<b>867,933</b>	<b>794,933</b>	<b>794,933</b>	<b>794,933</b>
<b>ALL OTHER CATEGORIES</b>						
General State Charges	8,807,095	8,174,407	8,702,225	9,757,779	10,966,014	11,960,276
Miscellaneous	(1,278,534)	453,853	1,877,562	3,061,713	3,911,722	3,161,731
<b>Functional Total</b>	<b>7,528,561</b>	<b>8,628,260</b>	<b>10,579,787</b>	<b>12,819,492</b>	<b>14,877,736</b>	<b>15,122,007</b>
<b>TOTAL GENERAL FUND SPENDING</b>	<b>91,070,657</b>	<b>99,204,047</b>	<b>107,654,931</b>	<b>114,545,444</b>	<b>121,336,742</b>	<b>126,967,827</b>

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

	<b>FY 2024 Actuals</b>	<b>FY 2025 Projected</b>	<b>FY 2026 Projected</b>	<b>FY 2027 Projected</b>	<b>FY 2028 Projected</b>	<b>FY 2029 Projected</b>
<b>ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT</b>						
Agriculture and Markets, Department of	45,808	52,669	44,792	45,000	43,500	43,500
Alcoholic Beverage Control, Division of	0	100	0	0	0	0
Economic Development, Department of	44,069	50,353	45,044	45,044	45,044	45,044
Empire State Development Corporation	112,911	127,644	160,995	161,660	161,660	151,660
Financial Services, Department of	2,632	7,250	2,000	2,000	2,000	2,000
Olympic Regional Development Authority	0	0	40,000	0	0	0
Public Service Department	148,652	51,348	15,000	17,500	25,000	25,000
<b>Functional Total</b>	<b>354,072</b>	<b>289,364</b>	<b>307,831</b>	<b>271,204</b>	<b>277,204</b>	<b>267,204</b>
<b>PARKS AND THE ENVIRONMENT</b>						
Environmental Conservation, Department of	1,226	5,568	2,128	2,128	2,128	2,128
Parks, Recreation and Historic Preservation, Office of	1,754	2,100	100	100	100	100
<b>Functional Total</b>	<b>2,980</b>	<b>7,668</b>	<b>2,228</b>	<b>2,228</b>	<b>2,228</b>	<b>2,228</b>
<b>TRANSPORTATION</b>						
Motor Vehicles, Department of	1,250	0	0	0	0	0
Transportation, Department of	523,495	252,498	252,676	245,176	245,176	245,176
<b>Functional Total</b>	<b>524,745</b>	<b>252,498</b>	<b>252,676</b>	<b>245,176</b>	<b>245,176</b>	<b>245,176</b>
<b>HEALTH</b>						
Aging, Office for the	173,444	202,861	232,193	193,019	204,188	210,368
Health, Department of	21,328,502	24,881,207	26,882,723	29,825,715	32,551,271	36,042,398
<i>Medical Assistance</i>	19,719,222	23,239,011	25,140,261	28,137,152	31,138,508	34,629,635
<i>Medicaid Administration</i>	879,892	868,231	895,231	895,231	620,231	620,231
<i>Public Health</i>	729,388	773,965	847,231	793,332	792,532	792,532
<b>Functional Total</b>	<b>21,501,946</b>	<b>25,084,068</b>	<b>27,114,916</b>	<b>30,018,734</b>	<b>32,755,459</b>	<b>36,252,766</b>
<b>SOCIAL WELFARE</b>						
Children and Family Services, Office of	2,085,518	2,664,579	2,975,523	2,888,530	3,137,125	3,179,023
<i>OCFS</i>	2,026,505	2,593,543	2,857,593	2,768,600	3,016,195	3,056,093
<i>OCFS - Other</i>	59,013	71,036	117,930	119,930	120,930	122,930
Housing and Community Renewal, Division of	21,957	48,638	133,450	68,254	53,826	51,826
Human Rights, Division of	0	0	500	500	500	500
Labor, Department of	30,513	35,485	71,900	53,500	53,500	53,500
National and Community Service	0	488	511	533	556	556
Temporary and Disability Assistance, Office of	2,313,130	3,635,423	2,708,649	1,983,583	2,080,058	2,177,379
<i>Welfare Assistance</i>	1,219,967	1,323,787	1,399,084	1,375,819	1,393,908	1,412,997
<i>All Other</i>	1,093,163	2,311,636	1,309,565	607,764	686,150	764,382
<b>Functional Total</b>	<b>4,451,118</b>	<b>6,384,613</b>	<b>5,890,533</b>	<b>4,994,900</b>	<b>5,325,565</b>	<b>5,462,784</b>
<b>MENTAL HYGIENE</b>						
Addiction Services and Supports, Office of	427,816	461,807	545,636	540,989	567,154	598,145
<i>OASAS</i>	376,958	427,123	482,310	510,711	535,289	564,669
<i>OASAS - Other</i>	50,858	34,684	63,326	30,278	31,865	33,476
Justice Center	544	806	857	857	857	857
Mental Health, Office of	1,766,960	2,195,148	2,751,037	3,064,931	3,055,492	3,226,501
<i>OMH</i>	1,368,896	1,685,819	2,038,681	2,385,871	2,361,075	2,516,724
<i>OMH - Other</i>	398,064	509,329	712,356	679,060	694,417	709,777
People with Developmental Disabilities, Office for	4,509,629	2,782,048	4,319,937	4,800,330	5,285,313	5,584,895
<i>OPWDD</i>	539,560	477,915	486,971	498,938	511,204	528,361
<i>OPWDD - Other</i>	3,970,069	2,304,133	3,832,966	4,301,392	4,774,109	5,056,534
<b>Functional Total</b>	<b>6,704,949</b>	<b>5,439,809</b>	<b>7,617,467</b>	<b>8,407,107</b>	<b>8,908,816</b>	<b>9,410,398</b>
<b>PUBLIC PROTECTION/CRIMINAL JUSTICE</b>						
Corrections and Community Supervision, Department of	8,449	15,106	15,106	15,106	15,106	15,856
<i>DOCCS</i>	6,700	9,706	9,706	9,706	9,706	10,456
<i>DOCCS - Other</i>	1,749	5,400	5,400	5,400	5,400	5,400
Criminal Justice Services, Division of	274,650	411,022	498,764	432,264	432,264	432,264
Homeland Security and Emergency Services, Division of	5,817	44,064	17,603	20,980	21,246	21,246
Indigent Legal Services, Office of	87,861	95,333	95,334	92,000	0	0
Military and Naval Affairs, Division of	2,558	1,753	1,777	1,801	1,821	1,821
Victim Services, Office of	641	25,000	50,000	90,000	90,000	90,000
<b>Functional Total</b>	<b>379,976</b>	<b>592,278</b>	<b>678,584</b>	<b>652,151</b>	<b>560,437</b>	<b>561,187</b>
<b>HIGHER EDUCATION</b>						
City University of New York	2,005,307	2,123,797	2,257,123	2,220,553	2,218,787	2,242,720
Higher Education Services Corporation, New York State	578,640	666,107	718,047	735,239	752,270	762,642
State University of New York	538,252	593,489	598,614	601,685	601,685	587,041
<b>Functional Total</b>	<b>3,122,199</b>	<b>3,383,393</b>	<b>3,573,784</b>	<b>3,557,477</b>	<b>3,572,742</b>	<b>3,592,403</b>
<b>EDUCATION</b>						
Arts, Council on the	93,868	87,615	61,635	41,135	41,135	41,135
Education, Department of	31,295,613	32,996,602	34,446,241	36,245,189	37,435,742	38,635,590
<i>School Aid</i>	28,692,375	30,087,374	31,343,060	32,950,542	33,970,005	35,017,627
<i>School Aid - Other</i>	151,315	140,000	140,300	140,300	140,300	140,300
<i>Special Education Categorical Programs</i>	1,408,000	1,507,434	1,598,997	1,695,861	1,796,431	1,897,641
<i>All Other</i>	1,043,923	1,261,794	1,363,884	1,458,486	1,529,006	1,580,022
<b>Functional Total</b>	<b>31,389,481</b>	<b>33,084,217</b>	<b>34,507,876</b>	<b>36,286,324</b>	<b>37,476,877</b>	<b>38,676,725</b>
<b>GENERAL GOVERNMENT</b>						
Civil Service, Department of	4	300	300	300	300	300

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

	<b>FY 2024 Actuals</b>	<b>FY 2025 Projected</b>	<b>FY 2026 Projected</b>	<b>FY 2027 Projected</b>	<b>FY 2028 Projected</b>	<b>FY 2029 Projected</b>
Elections, State Board of	4,306	12,700	7,700	7,700	7,700	7,700
Gaming Commission, New York State	8,504	10,100	15,400	15,500	15,600	2,400
General Services, Office of	18,870	8,935	0	0	0	0
Prevention of Domestic Violence, Office for	4,618	9,262	9,212	9,212	9,212	9,212
State, Department of	51,069	72,837	36,228	26,228	19,728	19,728
Taxation and Finance, Department of	814	926	926	926	926	926
Veterans' Services, Department of	10,323	10,903	11,258	10,258	10,258	10,258
<b>Functional Total</b>	<b>98,508</b>	<b>125,963</b>	<b>81,024</b>	<b>70,124</b>	<b>63,724</b>	<b>50,524</b>
<b>ELECTED OFFICIALS</b>						
Judiciary	102,681	154,479	200,000	200,000	200,000	200,000
Law, Department of	33,803	20,000	0	0	0	0
<b>Functional Total</b>	<b>136,484</b>	<b>174,479</b>	<b>200,000</b>	<b>200,000</b>	<b>200,000</b>	<b>200,000</b>
<b>LOCAL GOVERNMENT ASSISTANCE</b>						
Aid and Incentives for Municipalities	722,146	775,492	783,846	740,846	740,846	740,846
County-Wide Shared Services Initiative	3,708	4,500	15,000	0	0	0
Miscellaneous Financial Assistance	23,915	21,339	38,750	23,750	23,750	23,750
Municipalities with VLT Facilities	28,885	30,119	30,119	30,119	30,119	30,119
Small Government Assistance	217	218	218	218	218	218
<b>Functional Total</b>	<b>778,871</b>	<b>831,668</b>	<b>867,933</b>	<b>794,933</b>	<b>794,933</b>	<b>794,933</b>
<b>ALL OTHER CATEGORIES</b>						
Miscellaneous	(326,008)	953,340	1,324,399	1,688,542	2,138,542	1,988,542
<b>Functional Total</b>	<b>(326,008)</b>	<b>953,340</b>	<b>1,324,399</b>	<b>1,688,542</b>	<b>2,138,542</b>	<b>1,988,542</b>
<b>TOTAL ASSISTANCE AND GRANTS SPENDING</b>	<b>69,119,321</b>	<b>76,603,358</b>	<b>82,419,251</b>	<b>87,188,900</b>	<b>92,321,703</b>	<b>97,504,870</b>

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

	<b>FY 2024 Actuals</b>	<b>FY 2025 Projected</b>	<b>FY 2026 Projected</b>	<b>FY 2027 Projected</b>	<b>FY 2028 Projected</b>	<b>FY 2029 Projected</b>
<b>ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT</b>						
Agriculture and Markets, Department of	41,325	42,841	48,803	52,566	52,806	53,022
Alcoholic Beverage Control, Division of	11,167	13,164	18,336	16,214	16,488	16,488
Economic Development, Department of	22,853	17,102	17,102	17,102	17,102	17,102
Empire State Development Corporation	126	0	0	0	0	0
Olympic Regional Development Authority	14,157	9,904	8,904	8,904	8,904	8,904
<b>Functional Total</b>	<b>89,628</b>	<b>83,011</b>	<b>93,145</b>	<b>94,786</b>	<b>95,300</b>	<b>95,516</b>
<b>PARKS AND THE ENVIRONMENT</b>						
Adirondack Park Agency	5,454	5,988	6,686	6,937	6,955	6,974
Environmental Conservation, Department of	143,539	180,178	181,211	184,901	189,021	192,202
Parks, Recreation and Historic Preservation, Office of	157,774	158,684	170,559	178,586	178,912	179,243
<b>Functional Total</b>	<b>306,767</b>	<b>344,850</b>	<b>358,456</b>	<b>370,424</b>	<b>374,888</b>	<b>378,419</b>
<b>TRANSPORTATION</b>						
Motor Vehicles, Department of	10,988	12,868	17,868	12,868	13,329	13,329
Transportation, Department of	377,628	353,857	364,681	375,148	385,945	397,493
Waterfront Commission	2,490	2,861	2,945	2,982	3,124	3,217
<b>Functional Total</b>	<b>391,106</b>	<b>369,586</b>	<b>385,494</b>	<b>390,998</b>	<b>402,398</b>	<b>414,039</b>
<b>HEALTH</b>						
Aging, Office for the	4,684	4,334	4,336	4,336	4,336	4,336
Health, Department of	718,625	460,680	581,690	566,227	578,170	561,346
<i>Essential Plan</i>	87,193	0	0	0	0	0
<i>Medicaid Administration</i>	291,693	380,254	350,177	351,878	363,821	346,997
<i>Public Health</i>	339,739	80,426	231,513	214,349	214,349	214,349
Medicaid Inspector General, Office of the	19,145	19,222	20,143	20,143	20,143	20,143
<b>Functional Total</b>	<b>742,454</b>	<b>484,236</b>	<b>606,169</b>	<b>590,706</b>	<b>602,649</b>	<b>585,825</b>
<b>SOCIAL WELFARE</b>						
Children and Family Services, Office of	205,033	285,616	323,449	336,338	348,517	348,517
<i>OCFS</i>	205,033	285,616	323,449	336,338	348,517	348,517
Housing and Community Renewal, Division of	6,260	7,687	11,937	11,937	11,937	11,937
Human Rights, Division of	16,289	18,829	31,153	31,153	31,153	31,153
Labor, Department of	779	1,172	15,073	5,073	5,073	5,073
National and Community Service	311	355	358	361	361	361
Temporary and Disability Assistance, Office of	206,282	132,080	151,494	150,536	150,536	150,536
<i>All Other</i>	206,282	132,080	151,494	150,536	150,536	150,536
<b>Functional Total</b>	<b>434,954</b>	<b>445,739</b>	<b>533,464</b>	<b>535,398</b>	<b>547,577</b>	<b>547,577</b>
<b>MENTAL HYGIENE</b>						
Addiction Services and Supports, Office of	98,606	112,080	126,995	139,786	135,586	137,102
<i>OASAS</i>	33,555	41,796	53,126	61,452	59,563	60,085
<i>OASAS - Other</i>	65,051	70,284	73,869	78,334	76,023	77,017
Developmental Disabilities, State Council on	0	0	1,500	1,500	1,500	1,500
Justice Center	36,398	34,577	40,976	43,156	42,086	42,642
Mental Health, Office of	1,853,779	1,990,204	2,194,875	2,337,650	2,298,590	2,327,559
<i>OMH</i>	505,235	559,018	604,463	647,586	632,212	640,352
<i>OMH - Other</i>	1,348,544	1,431,186	1,590,412	1,690,064	1,666,378	1,687,207
People with Developmental Disabilities, Office for	1,653,231	1,704,784	1,843,510	1,906,734	1,875,265	1,896,091
<i>OPWDD</i>	25,923	0	0	0	0	0
<i>OPWDD - Other</i>	1,627,308	1,704,784	1,843,510	1,906,734	1,875,265	1,896,091
<b>Functional Total</b>	<b>3,642,014</b>	<b>3,841,645</b>	<b>4,207,856</b>	<b>4,428,826</b>	<b>4,353,027</b>	<b>4,404,894</b>
<b>PUBLIC PROTECTION/CRIMINAL JUSTICE</b>						
Correction, Commission of	3,830	3,567	4,159	4,251	4,195	4,195
Corrections and Community Supervision, Department of	2,678,321	2,880,816	2,882,443	2,880,921	2,935,119	2,935,119
<i>DOCCS</i>	2,678,321	2,880,816	2,882,443	2,880,921	2,935,119	2,935,119
Criminal Justice Services, Division of	48,619	47,706	54,421	55,170	57,665	57,665
Homeland Security and Emergency Services, Division of	6,955	13,706	20,580	22,064	22,909	22,909
Judicial Conduct, Commission on	7,561	8,716	9,330	9,330	9,330	9,330
Judicial Nomination, Commission on	10	30	30	30	30	30
Judicial Screening Committees, New York State	15	38	38	38	38	38
Military and Naval Affairs, Division of	233,837	296,029	129,347	129,916	132,494	134,913
Prosecutorial Conduct, Commission on	0	750	3,000	3,000	3,000	3,000
State Police, Division of	777,813	795,013	860,300	867,657	884,634	883,649
Statewide Financial System	33,581	32,182	35,267	34,036	34,036	34,036
Victim Services, Office of	1,080	2,530	2,530	2,530	2,581	2,581
<b>Functional Total</b>	<b>3,791,622</b>	<b>4,081,083</b>	<b>4,001,445</b>	<b>4,008,943</b>	<b>4,086,031</b>	<b>4,087,465</b>
<b>HIGHER EDUCATION</b>						
City University of New York	215	250	0	0	0	0
Higher Education Services Corporation, New York State	463	900	900	35,003	34,862	34,887
State University of New York	4,267	984	1,095	1,095	1,095	1,095
<b>Functional Total</b>	<b>4,945</b>	<b>2,134</b>	<b>1,995</b>	<b>36,098</b>	<b>35,957</b>	<b>35,982</b>
<b>EDUCATION</b>						
Arts, Council on the	4,331	6,424	7,541	7,651	7,653	7,653
Education, Department of	58,507	90,872	86,726	87,985	88,299	88,299
<i>All Other</i>	58,507	90,872	86,726	87,985	88,299	88,299
<b>Functional Total</b>	<b>62,838</b>	<b>97,296</b>	<b>94,267</b>	<b>95,636</b>	<b>95,952</b>	<b>95,952</b>

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

	<b>FY 2024 Actuals</b>	<b>FY 2025 Projected</b>	<b>FY 2026 Projected</b>	<b>FY 2027 Projected</b>	<b>FY 2028 Projected</b>	<b>FY 2029 Projected</b>
<b>GENERAL GOVERNMENT</b>						
Budget, Division of the	59,791	30,694	35,203	32,403	32,403	32,403
Civil Service, Department of	30,258	33,031	51,588	53,276	53,274	53,274
Deferred Compensation Board	40	61	63	63	63	63
Elections, State Board of	16,908	21,694	33,337	33,700	34,095	34,095
Employee Relations, Office of	7,052	11,909	11,894	12,082	12,082	12,082
Ethics and Lobbying, Independent Commission on	6,184	7,731	7,981	7,731	7,731	7,731
Gaming Commission, New York State	5,387	6,851	6,351	6,351	6,351	6,351
General Services, Office of	109,728	118,188	178,807	135,262	135,262	135,262
Information Technology Services, Office of	650,788	741,222	813,991	830,107	832,076	833,833
Inspector General, Office of the	9,165	10,691	11,741	11,902	11,902	11,902
Labor Management Committees	32,880	33,665	34,378	35,106	35,106	35,106
Prevention of Domestic Violence, Office for	2,453	3,471	4,366	3,991	4,035	4,035
Public Employment Relations Board	4,061	5,046	5,844	5,916	5,916	5,916
State, Department of	17,265	20,072	21,572	21,572	21,572	21,572
Tax Appeals, Division of	3,124	3,882	3,882	3,882	3,882	3,882
Taxation and Finance, Department of	269,729	268,919	279,316	277,167	277,167	277,167
Veterans' Services, Department of	7,138	9,328	8,744	8,802	8,802	8,802
Welfare Inspector General, Office of	699	808	822	836	836	836
<b>Functional Total</b>	<u>1,232,650</u>	<u>1,327,263</u>	<u>1,509,880</u>	<u>1,480,149</u>	<u>1,482,555</u>	<u>1,484,312</u>
<b>ELECTED OFFICIALS</b>						
Audit and Control, Department of	162,638	165,615	178,931	181,885	184,991	184,991
Executive Chamber	22,829	21,203	24,803	24,803	24,803	24,803
Judiciary	1,958,472	2,260,300	2,494,200	2,494,200	2,494,200	2,494,200
Law, Department of	154,042	166,469	180,348	182,795	185,570	185,570
Legislature	255,723	292,925	298,642	298,642	298,642	298,642
Lieutenant Governor, Office of the	637	896	1,246	1,246	1,246	1,246
<b>Functional Total</b>	<u>2,554,341</u>	<u>2,907,408</u>	<u>3,178,170</u>	<u>3,183,571</u>	<u>3,189,452</u>	<u>3,189,452</u>
<b>ALL OTHER CATEGORIES</b>						
Miscellaneous	(952,526)	(499,487)	553,163	1,373,171	1,773,180	1,173,189
<b>Functional Total</b>	<u>(952,526)</u>	<u>(499,487)</u>	<u>553,163</u>	<u>1,373,171</u>	<u>1,773,180</u>	<u>1,173,189</u>
<b>TOTAL STATE OPERATIONS SPENDING</b>	<u>12,300,793</u>	<u>13,484,764</u>	<u>15,523,504</u>	<u>16,588,706</u>	<u>17,038,966</u>	<u>16,492,622</u>

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

	FY 2024 Actuals	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected
<b>ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT</b>						
Agriculture and Markets, Department of	35,981	38,436	42,630	46,318	46,549	46,765
Alcoholic Beverage Control, Division of	9,640	11,249	13,974	14,203	14,437	14,437
Economic Development, Department of	14,060	14,666	14,666	14,666	14,666	14,666
Olympic Regional Development Authority	8,829	3,838	2,838	2,838	2,838	2,838
<b>Functional Total</b>	<b>68,510</b>	<b>68,189</b>	<b>74,108</b>	<b>78,025</b>	<b>78,490</b>	<b>78,706</b>
<b>PARKS AND THE ENVIRONMENT</b>						
Adirondack Park Agency	4,418	4,925	5,316	5,710	5,728	5,747
Environmental Conservation, Department of	130,809	156,269	160,499	162,739	164,359	164,540
Parks, Recreation and Historic Preservation, Office of	144,317	149,792	158,102	162,818	163,139	163,470
<b>Functional Total</b>	<b>279,544</b>	<b>310,986</b>	<b>323,917</b>	<b>331,267</b>	<b>333,226</b>	<b>333,757</b>
<b>TRANSPORTATION</b>						
Motor Vehicles, Department of	9,231	9,980	9,980	9,980	10,304	10,304
Transportation, Department of	203,010	180,353	186,375	191,952	197,719	203,624
Waterfront Commission	2,300	2,336	2,405	2,425	2,550	2,626
<b>Functional Total</b>	<b>214,541</b>	<b>192,669</b>	<b>198,760</b>	<b>204,357</b>	<b>210,573</b>	<b>216,554</b>
<b>HEALTH</b>						
Aging, Office for the	4,552	4,196	4,196	4,196	4,196	4,196
Health, Department of	177,468	197,374	217,495	216,816	217,056	217,056
<i>Essential Plan</i>	3,677	0	0	0	0	0
<i>Medicaid Administration</i>	53,073	57,949	66,629	66,696	66,936	66,936
<i>Public Health</i>	120,718	139,425	150,866	150,120	150,120	150,120
Medicaid Inspector General, Office of the	16,667	16,673	17,523	17,523	17,523	17,523
<b>Functional Total</b>	<b>198,687</b>	<b>218,243</b>	<b>239,214</b>	<b>238,535</b>	<b>238,775</b>	<b>238,775</b>
<b>SOCIAL WELFARE</b>						
Children and Family Services, Office of	148,785	211,747	240,900	252,643	261,604	261,604
<i>OCFS</i>	148,785	211,747	240,900	252,643	261,604	261,604
Housing and Community Renewal, Division of	4,564	6,800	9,926	9,926	9,926	9,926
Human Rights, Division of	14,662	15,215	24,339	24,339	24,339	24,339
Labor, Department of	249	556	3,306	3,306	3,306	3,306
National and Community Service	279	346	349	352	352	352
Temporary and Disability Assistance, Office of	66,392	70,269	81,314	81,212	81,212	81,212
<i>All Other</i>	66,392	70,269	81,314	81,212	81,212	81,212
<b>Functional Total</b>	<b>234,931</b>	<b>304,933</b>	<b>360,134</b>	<b>371,778</b>	<b>380,739</b>	<b>380,739</b>
<b>MENTAL HYGIENE</b>						
Addiction Services and Supports, Office of	72,527	83,130	90,189	97,791	93,478	94,346
<i>OASAS</i>	24,947	29,655	33,052	36,408	34,841	35,151
<i>OASAS - Other</i>	47,580	53,475	57,137	61,383	58,637	59,195
Developmental Disabilities, State Council on	0	0	1,500	1,500	1,500	1,500
Justice Center	28,246	26,695	32,095	34,047	32,745	33,063
Mental Health, Office of	1,389,863	1,456,156	1,614,900	1,736,525	1,691,158	1,707,184
<i>OMH</i>	385,317	426,090	488,461	526,725	512,493	517,009
<i>OMH - Other</i>	1,004,546	1,030,066	1,126,439	1,209,800	1,178,665	1,190,175
People with Developmental Disabilities, Office for	1,454,550	1,476,035	1,578,699	1,645,907	1,608,422	1,623,232
<i>OPWDD</i>	418	0	0	0	0	0
<i>OPWDD - Other</i>	1,454,132	1,476,035	1,578,699	1,645,907	1,608,422	1,623,232
<b>Functional Total</b>	<b>2,945,186</b>	<b>3,042,016</b>	<b>3,317,383</b>	<b>3,515,770</b>	<b>3,427,303</b>	<b>3,459,325</b>
<b>PUBLIC PROTECTION/CRIMINAL JUSTICE</b>						
Correction, Commission of	3,649	3,298	3,884	3,970	3,916	3,916
Corrections and Community Supervision, Department of	2,161,355	2,378,256	2,330,831	2,331,909	2,376,107	2,376,107
<i>DOCCS</i>	2,161,355	2,378,256	2,330,831	2,331,909	2,376,107	2,376,107
Criminal Justice Services, Division of	34,668	39,267	44,746	45,335	46,776	46,776
Homeland Security and Emergency Services, Division of	3,384	7,244	11,171	12,513	13,132	13,132
Judicial Conduct, Commission on	5,644	6,516	7,130	7,130	7,130	7,130
Military and Naval Affairs, Division of	188,584	224,948	116,278	118,604	120,976	123,395
Prosecutorial Conduct, Commission on	0	350	1,957	1,957	1,957	1,957
State Police, Division of	700,216	733,837	790,799	799,982	815,841	814,856
Statewide Financial System	13,086	12,806	13,068	13,336	13,336	13,336
Victim Services, Office of	446	500	500	500	510	510
<b>Functional Total</b>	<b>3,111,032</b>	<b>3,407,022</b>	<b>3,320,364</b>	<b>3,335,236</b>	<b>3,399,681</b>	<b>3,401,115</b>
<b>HIGHER EDUCATION</b>						
Higher Education Services Corporation, New York State	463	900	900	11,650	12,009	12,034
State University of New York	759	242	353	353	353	353
<b>Functional Total</b>	<b>1,222</b>	<b>1,142</b>	<b>1,253</b>	<b>12,003</b>	<b>12,362</b>	<b>12,387</b>
<b>EDUCATION</b>						
Arts, Council on the	2,848	2,995	3,824	3,885	3,886	3,886
Education, Department of	40,724	43,017	43,310	44,843	44,897	44,897
<i>All Other</i>	40,724	43,017	43,310	44,843	44,897	44,897
<b>Functional Total</b>	<b>43,572</b>	<b>46,012</b>	<b>47,134</b>	<b>48,728</b>	<b>48,783</b>	<b>48,783</b>
<b>GENERAL GOVERNMENT</b>						
Budget, Division of the	29,302	29,924	31,603	31,603	31,603	31,603
Civil Service, Department of	23,086	29,201	37,380	38,221	37,668	37,668
Deferred Compensation Board	34	34	35	35	35	35



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

	<b>FY 2024 Actuals</b>	<b>FY 2025 Projected</b>	<b>FY 2026 Projected</b>	<b>FY 2027 Projected</b>	<b>FY 2028 Projected</b>	<b>FY 2029 Projected</b>
Elections, State Board of	11,068	14,447	21,124	21,312	21,572	21,572
Employee Relations, Office of	6,913	11,487	11,666	11,849	11,849	11,849
Ethics and Lobbying, Independent Commission on	5,054	6,674	6,674	6,674	6,674	6,674
Gaming Commission, New York State	3,821	2,478	2,478	2,478	2,478	2,478
General Services, Office of	43,444	41,843	50,118	49,990	49,990	49,990
Information Technology Services, Office of	328,965	366,068	407,129	416,255	417,654	418,988
Inspector General, Office of the	7,663	8,877	9,399	9,523	9,523	9,523
Labor Management Committees	7,257	5,823	5,939	6,058	6,058	6,058
Prevention of Domestic Violence, Office for	2,169	2,695	3,418	3,133	3,173	3,173
Public Employment Relations Board	3,831	4,806	5,460	5,527	5,527	5,527
State, Department of	12,094	12,476	13,976	13,976	13,976	13,976
Tax Appeals, Division of	2,909	3,442	3,442	3,442	3,442	3,442
Taxation and Finance, Department of	245,083	227,503	230,251	231,833	231,833	231,833
Veterans' Services, Department of	6,735	7,951	8,131	8,185	8,185	8,185
Welfare Inspector General, Office of	696	699	713	727	727	727
<b>Functional Total</b>	<b>740,124</b>	<b>776,428</b>	<b>848,936</b>	<b>860,821</b>	<b>861,967</b>	<b>863,301</b>
<b>ELECTED OFFICIALS</b>						
Audit and Control, Department of	126,309	135,489	147,191	149,414	151,906	151,906
Executive Chamber	16,285	17,731	20,031	20,031	20,031	20,031
Judiciary	1,686,454	1,905,000	2,074,800	2,074,800	2,074,800	2,074,800
Law, Department of	133,769	145,114	158,416	160,555	163,041	163,041
Legislature	196,616	223,497	228,418	228,418	228,418	228,418
Lieutenant Governor, Office of the	579	811	1,119	1,119	1,119	1,119
<b>Functional Total</b>	<b>2,160,012</b>	<b>2,427,642</b>	<b>2,629,975</b>	<b>2,634,337</b>	<b>2,639,315</b>	<b>2,639,315</b>
<b>ALL OTHER CATEGORIES</b>						
Miscellaneous	63	56	480,336	1,150,344	1,550,353	1,050,362
<b>Functional Total</b>	<b>63</b>	<b>56</b>	<b>480,336</b>	<b>1,150,344</b>	<b>1,550,353</b>	<b>1,050,362</b>
<b>TOTAL PERSONAL SERVICE SPENDING</b>	<b>9,997,424</b>	<b>10,795,338</b>	<b>11,841,514</b>	<b>12,781,201</b>	<b>13,181,567</b>	<b>12,723,119</b>

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

	<b>FY 2024 Actuals</b>	<b>FY 2025 Projected</b>	<b>FY 2026 Projected</b>	<b>FY 2027 Projected</b>	<b>FY 2028 Projected</b>	<b>FY 2029 Projected</b>
<b>ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT</b>						
Agriculture and Markets, Department of	5,344	4,405	6,173	6,248	6,257	6,257
Alcoholic Beverage Control, Division of	1,527	1,915	4,362	2,011	2,051	2,051
Economic Development, Department of	8,793	2,436	2,436	2,436	2,436	2,436
Empire State Development Corporation	126	0	0	0	0	0
Olympic Regional Development Authority	5,328	6,066	6,066	6,066	6,066	6,066
<b>Functional Total</b>	<b>21,118</b>	<b>14,822</b>	<b>19,037</b>	<b>16,761</b>	<b>16,810</b>	<b>16,810</b>
<b>PARKS AND THE ENVIRONMENT</b>						
Adirondack Park Agency	1,036	1,063	1,370	1,227	1,227	1,227
Environmental Conservation, Department of	12,730	23,909	20,712	22,162	24,662	27,662
Parks, Recreation and Historic Preservation, Office of	13,457	8,892	12,457	15,768	15,773	15,773
<b>Functional Total</b>	<b>27,223</b>	<b>33,864</b>	<b>34,539</b>	<b>39,157</b>	<b>41,662</b>	<b>44,662</b>
<b>TRANSPORTATION</b>						
Motor Vehicles, Department of	1,757	2,888	7,888	2,888	3,025	3,025
Transportation, Department of	174,618	173,504	178,306	183,196	188,226	193,869
Waterfront Commission	190	525	540	557	574	591
<b>Functional Total</b>	<b>176,565</b>	<b>176,917</b>	<b>186,734</b>	<b>186,641</b>	<b>191,825</b>	<b>197,485</b>
<b>HEALTH</b>						
Aging, Office for the	132	138	140	140	140	140
Health, Department of	541,157	263,306	364,195	349,411	361,114	344,290
<i>Essential Plan</i>	83,516	0	0	0	0	0
<i>Medicaid Administration</i>	238,620	322,305	283,548	285,182	296,885	280,061
<i>Public Health</i>	219,021	(58,999)	80,647	64,229	64,229	64,229
Medicaid Inspector General, Office of the	2,478	2,549	2,620	2,620	2,620	2,620
<b>Functional Total</b>	<b>543,767</b>	<b>265,993</b>	<b>366,955</b>	<b>352,171</b>	<b>363,874</b>	<b>347,050</b>
<b>SOCIAL WELFARE</b>						
Children and Family Services, Office of	56,248	73,869	82,549	83,695	86,913	86,913
<i>OCFS</i>	56,248	73,869	82,549	83,695	86,913	86,913
Housing and Community Renewal, Division of	1,696	887	2,011	2,011	2,011	2,011
Human Rights, Division of	1,627	3,614	6,814	6,814	6,814	6,814
Labor, Department of	530	616	11,767	1,767	1,767	1,767
National and Community Service	32	9	9	9	9	9
Temporary and Disability Assistance, Office of	139,890	61,811	70,180	69,324	69,324	69,324
<i>All Other</i>	139,890	61,811	70,180	69,324	69,324	69,324
<b>Functional Total</b>	<b>200,023</b>	<b>140,806</b>	<b>173,330</b>	<b>163,620</b>	<b>166,838</b>	<b>166,838</b>
<b>MENTAL HYGIENE</b>						
Addiction Services and Supports, Office of	26,079	28,950	36,806	41,995	42,108	42,756
<i>OASAS</i>	8,608	12,141	20,074	25,044	24,722	24,934
<i>OASAS - Other</i>	17,471	16,809	16,732	16,951	17,386	17,822
Justice Center	8,152	7,882	8,881	9,109	9,341	9,579
Mental Health, Office of	463,916	534,048	579,975	601,125	607,432	620,375
<i>OMH</i>	119,918	132,928	116,002	120,861	119,719	123,343
<i>OMH - Other</i>	343,998	401,120	463,973	480,264	487,713	497,032
People with Developmental Disabilities, Office for	198,681	228,749	264,811	260,827	266,843	272,859
<i>OPWDD</i>	25,505	0	0	0	0	0
<i>OPWDD - Other</i>	173,176	228,749	264,811	260,827	266,843	272,859
<b>Functional Total</b>	<b>696,828</b>	<b>799,629</b>	<b>890,473</b>	<b>913,056</b>	<b>925,724</b>	<b>945,569</b>
<b>PUBLIC PROTECTION/CRIMINAL JUSTICE</b>						
Correction, Commission of	181	269	275	281	279	279
Corrections and Community Supervision, Department of	516,966	502,560	551,612	549,012	559,012	559,012
<i>DOCCS</i>	516,966	502,560	551,612	549,012	559,012	559,012
Criminal Justice Services, Division of	13,951	8,439	9,675	9,835	10,889	10,889
Homeland Security and Emergency Services, Division of	3,571	6,462	9,409	9,551	9,777	9,777
Judicial Conduct, Commission on	1,917	2,200	2,200	2,200	2,200	2,200
Judicial Nomination, Commission on	10	30	30	30	30	30
Judicial Screening Committees, New York State	15	38	38	38	38	38
Military and Naval Affairs, Division of	45,253	71,081	13,069	11,312	11,518	11,518
Prosecutorial Conduct, Commission on	0	400	1,043	1,043	1,043	1,043
State Police, Division of	77,597	61,176	69,501	67,675	68,793	68,793
Statewide Financial System	20,495	19,376	22,199	20,700	20,700	20,700
Victim Services, Office of	634	2,030	2,030	2,030	2,071	2,071
<b>Functional Total</b>	<b>680,590</b>	<b>674,061</b>	<b>681,081</b>	<b>673,707</b>	<b>686,350</b>	<b>686,350</b>
<b>HIGHER EDUCATION</b>						
City University of New York	215	250	0	0	0	0
Higher Education Services Corporation, New York State	0	0	0	23,353	22,853	22,853
State University of New York	3,508	742	742	742	742	742
<b>Functional Total</b>	<b>3,723</b>	<b>992</b>	<b>742</b>	<b>24,095</b>	<b>23,595</b>	<b>23,595</b>
<b>EDUCATION</b>						
Arts, Council on the	1,483	3,429	3,717	3,766	3,767	3,767
Education, Department of	17,783	47,855	43,416	43,142	43,402	43,402
<i>All Other</i>	17,783	47,855	43,416	43,142	43,402	43,402
<b>Functional Total</b>	<b>19,266</b>	<b>51,284</b>	<b>47,133</b>	<b>46,908</b>	<b>47,169</b>	<b>47,169</b>
<b>GENERAL GOVERNMENT</b>						

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

	<b>FY 2024 Actuals</b>	<b>FY 2025 Projected</b>	<b>FY 2026 Projected</b>	<b>FY 2027 Projected</b>	<b>FY 2028 Projected</b>	<b>FY 2029 Projected</b>
Budget, Division of the	30,489	770	3,600	800	800	800
Civil Service, Department of	7,172	3,830	14,208	15,055	15,606	15,606
Deferred Compensation Board	6	27	28	28	28	28
Elections, State Board of	5,840	7,247	12,213	12,388	12,523	12,523
Employee Relations, Office of	139	422	228	233	233	233
Ethics and Lobbying, Independent Commission on	1,130	1,057	1,307	1,057	1,057	1,057
Gaming Commission, New York State	1,566	4,373	3,873	3,873	3,873	3,873
General Services, Office of	66,284	76,345	128,689	85,272	85,272	85,272
Information Technology Services, Office of	321,823	375,154	406,862	413,852	414,422	414,845
Inspector General, Office of the	1,502	1,814	2,342	2,379	2,379	2,379
Labor Management Committees	25,623	27,842	28,439	29,048	29,048	29,048
Prevention of Domestic Violence, Office for	284	776	948	858	862	862
Public Employment Relations Board	230	240	384	389	389	389
State, Department of	5,171	7,596	7,596	7,596	7,596	7,596
Tax Appeals, Division of	215	440	440	440	440	440
Taxation and Finance, Department of	24,646	41,416	49,065	45,334	45,334	45,334
Veterans' Services, Department of	403	1,377	613	617	617	617
Welfare Inspector General, Office of	3	109	109	109	109	109
<b>Functional Total</b>	<u>492,526</u>	<u>550,835</u>	<u>660,944</u>	<u>619,328</u>	<u>620,588</u>	<u>621,011</u>
<b>ELECTED OFFICIALS</b>						
Audit and Control, Department of	36,329	30,126	31,740	32,471	33,085	33,085
Executive Chamber	6,544	3,472	4,772	4,772	4,772	4,772
Judiciary	272,018	355,300	419,400	419,400	419,400	419,400
Law, Department of	20,273	21,355	21,932	22,240	22,529	22,529
Legislature	59,107	69,428	70,224	70,224	70,224	70,224
Lieutenant Governor, Office of the	58	85	127	127	127	127
<b>Functional Total</b>	<u>394,329</u>	<u>479,766</u>	<u>548,195</u>	<u>549,234</u>	<u>550,137</u>	<u>550,137</u>
<b>ALL OTHER CATEGORIES</b>						
Miscellaneous	(952,589)	(499,543)	72,827	222,827	222,827	122,827
<b>Functional Total</b>	<u>(952,589)</u>	<u>(499,543)</u>	<u>72,827</u>	<u>222,827</u>	<u>222,827</u>	<u>122,827</u>
<b>TOTAL NON-PERSONAL SERVICE SPENDING</b>	<u><u>2,303,369</u></u>	<u><u>2,689,426</u></u>	<u><u>3,681,990</u></u>	<u><u>3,807,505</u></u>	<u><u>3,857,399</u></u>	<u><u>3,769,503</u></u>

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

	<b>FY 2024 Actuals</b>	<b>FY 2025 Projected</b>	<b>FY 2026 Projected</b>	<b>FY 2027 Projected</b>	<b>FY 2028 Projected</b>	<b>FY 2029 Projected</b>
<b>ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT</b>						
Olympic Regional Development Authority	1,487	1,500	1,500	1,500	1,500	1,500
<b>Functional Total</b>	<b>1,487</b>	<b>1,500</b>	<b>1,500</b>	<b>1,500</b>	<b>1,500</b>	<b>1,500</b>
<b>TRANSPORTATION</b>						
Waterfront Commission	42	0	0	0	0	0
<b>Functional Total</b>	<b>42</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>HEALTH</b>						
Health, Department of	3,305	7,070	7,070	7,070	7,070	7,070
<i>Medicaid Administration</i>	3,300	5,000	5,000	5,000	5,000	5,000
<i>Public Health</i>	5	2,070	2,070	2,070	2,070	2,070
<b>Functional Total</b>	<b>3,305</b>	<b>7,070</b>	<b>7,070</b>	<b>7,070</b>	<b>7,070</b>	<b>7,070</b>
<b>SOCIAL WELFARE</b>						
Children and Family Services, Office of	30	0	0	0	0	0
<i>OCFS</i>	30	0	0	0	0	0
<b>Functional Total</b>	<b>30</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>MENTAL HYGIENE</b>						
Addiction Services and Supports, Office of	32	0	0	0	0	0
<i>OASAS</i>	32	0	0	0	0	0
<b>Functional Total</b>	<b>32</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>PUBLIC PROTECTION/CRIMINAL JUSTICE</b>						
Corrections and Community Supervision, Department of	206	500	500	500	500	500
<i>DOCCS</i>	206	500	500	500	500	500
State Police, Division of	12	0	0	0	0	0
<b>Functional Total</b>	<b>218</b>	<b>500</b>	<b>500</b>	<b>500</b>	<b>500</b>	<b>500</b>
<b>HIGHER EDUCATION</b>						
State University of New York	64	45	45	45	45	45
<b>Functional Total</b>	<b>64</b>	<b>45</b>	<b>45</b>	<b>45</b>	<b>45</b>	<b>45</b>
<b>GENERAL GOVERNMENT</b>						
Budget, Division of the	499	300	300	300	300	300
Labor Management Committees	7,766	5,306	5,412	5,520	5,520	5,520
Veterans' Services, Department of	0	5	5	5	5	5
<b>Functional Total</b>	<b>8,265</b>	<b>5,611</b>	<b>5,717</b>	<b>5,825</b>	<b>5,825</b>	<b>5,825</b>
<b>ELECTED OFFICIALS</b>						
Judiciary	829,893	926,792	995,119	995,119	995,119	995,119
Legislature	112	0	0	0	0	0
<b>Functional Total</b>	<b>830,005</b>	<b>926,792</b>	<b>995,119</b>	<b>995,119</b>	<b>995,119</b>	<b>995,119</b>
<b>ALL OTHER CATEGORIES</b>						
General State Charges	8,807,095	8,174,407	8,702,225	9,757,779	10,966,014	11,960,276
<b>Functional Total</b>	<b>8,807,095</b>	<b>8,174,407</b>	<b>8,702,225</b>	<b>9,757,779</b>	<b>10,966,014</b>	<b>11,960,276</b>
<b>TOTAL GENERAL STATE CHARGES SPENDING</b>	<b>9,650,543</b>	<b>9,115,925</b>	<b>9,712,176</b>	<b>10,767,838</b>	<b>11,976,073</b>	<b>12,970,335</b>

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

	<b>FY 2024 Actuals</b>	<b>FY 2025 Projected</b>	<b>FY 2026 Projected</b>	<b>FY 2027 Projected</b>	<b>FY 2028 Projected</b>	<b>FY 2029 Projected</b>
<b>ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT</b>						
<b>Agriculture and Markets, Department of</b>	<b>92,707</b>	<b>104,183</b>	<b>102,274</b>	<b>106,252</b>	<b>104,992</b>	<b>105,208</b>
Assistance and Grants	45,808	52,669	44,792	45,000	43,500	43,500
State Operations	45,731	49,218	55,186	58,956	59,196	59,412
Personal Service	38,265	42,240	46,440	50,134	50,365	50,581
Non-Personal Service/Indirect Costs	7,466	6,978	8,746	8,822	8,831	8,831
General State Charges	1,168	2,296	2,296	2,296	2,296	2,296
<b>Alcoholic Beverage Control, Division of</b>	<b>68,681</b>	<b>80,309</b>	<b>87,007</b>	<b>153,311</b>	<b>154,636</b>	<b>154,636</b>
Assistance and Grants	10,000	4,956	5,000	72,524	72,524	72,524
State Operations	48,997	60,876	66,130	64,910	66,019	66,019
Personal Service	24,343	34,416	40,029	40,632	41,248	41,248
Non-Personal Service/Indirect Costs	24,654	26,460	26,101	24,278	24,771	24,771
General State Charges	9,684	14,477	15,877	15,877	16,093	16,093
<b>Economic Development, Department of</b>	<b>67,562</b>	<b>69,433</b>	<b>64,124</b>	<b>64,124</b>	<b>64,124</b>	<b>64,124</b>
Assistance and Grants	44,069	50,353	45,044	45,044	45,044	45,044
State Operations	23,493	19,052	19,052	19,052	19,052	19,052
Personal Service	14,060	14,769	14,769	14,769	14,769	14,769
Non-Personal Service/Indirect Costs	9,433	4,283	4,283	4,283	4,283	4,283
General State Charges	0	28	28	28	28	28
<b>Empire State Development Corporation</b>	<b>113,037</b>	<b>127,644</b>	<b>160,995</b>	<b>161,660</b>	<b>161,660</b>	<b>151,660</b>
Assistance and Grants	112,911	127,644	160,995	161,660	161,660	151,660
State Operations	126	0	0	0	0	0
Non-Personal Service/Indirect Costs	126	0	0	0	0	0
<b>Financial Services, Department of</b>	<b>413,032</b>	<b>436,765</b>	<b>440,479</b>	<b>440,479</b>	<b>440,479</b>	<b>440,479</b>
Assistance and Grants	69,416	101,522	96,272	96,272	96,272	96,272
State Operations	229,769	218,440	224,093	224,093	224,093	224,093
Personal Service	176,282	163,054	168,554	168,554	168,554	168,554
Non-Personal Service/Indirect Costs	53,487	55,386	55,539	55,539	55,539	55,539
General State Charges	113,847	116,803	120,114	120,114	120,114	120,114
<b>Olympic Regional Development Authority</b>	<b>15,644</b>	<b>11,554</b>	<b>50,554</b>	<b>10,554</b>	<b>10,554</b>	<b>10,554</b>
Assistance and Grants	0	0	40,000	0	0	0
State Operations	14,157	10,054	9,054	9,054	9,054	9,054
Personal Service	8,829	3,838	2,838	2,838	2,838	2,838
Non-Personal Service/Indirect Costs	5,328	6,216	6,216	6,216	6,216	6,216
General State Charges	1,487	1,500	1,500	1,500	1,500	1,500
<b>Public Service Department</b>	<b>237,626</b>	<b>167,753</b>	<b>134,640</b>	<b>144,004</b>	<b>155,723</b>	<b>160,556</b>
Assistance and Grants	148,931	51,479	15,133	17,633	25,133	25,133
State Operations	55,865	76,019	77,821	81,558	83,230	85,126
Personal Service	48,365	61,174	63,890	66,623	68,126	70,022
Non-Personal Service/Indirect Costs	7,500	14,845	13,931	14,935	15,104	15,104
General State Charges	32,830	40,255	41,686	44,813	47,360	50,297
<b>Functional Total</b>	<b>1,008,289</b>	<b>997,641</b>	<b>1,040,073</b>	<b>1,080,384</b>	<b>1,092,168</b>	<b>1,087,217</b>
<b>PARKS AND THE ENVIRONMENT</b>						
<b>Adirondack Park Agency</b>	<b>5,454</b>	<b>5,988</b>	<b>6,686</b>	<b>6,937</b>	<b>6,955</b>	<b>6,974</b>
State Operations	5,454	5,988	6,686	6,937	6,955	6,974
Personal Service	4,418	4,925	5,316	5,710	5,728	5,747
Non-Personal Service/Indirect Costs	1,036	1,063	1,370	1,227	1,227	1,227
<b>Environmental Conservation, Department of</b>	<b>299,718</b>	<b>345,757</b>	<b>351,087</b>	<b>352,323</b>	<b>356,746</b>	<b>360,148</b>
Assistance and Grants	1,226	5,568	2,128	2,128	2,128	2,128
State Operations	252,852	293,217	299,289	300,703	304,910	308,179
Personal Service	211,407	244,606	253,485	253,447	255,151	255,418
Non-Personal Service/Indirect Costs	41,445	48,611	45,804	47,256	49,759	52,761
General State Charges	45,640	46,972	49,670	49,492	49,708	49,841
<b>Parks, Recreation and Historic Preservation, Office of</b>	<b>240,635</b>	<b>260,663</b>	<b>273,075</b>	<b>282,143</b>	<b>282,469</b>	<b>282,800</b>
Assistance and Grants	7,044	8,750	6,750	6,750	6,750	6,750
State Operations	228,603	246,367	260,765	269,833	270,159	270,490
Personal Service	176,173	200,264	210,793	216,243	216,564	216,895
Non-Personal Service/Indirect Costs	52,430	46,103	49,972	53,590	53,595	53,595
General State Charges	4,988	5,546	5,560	5,560	5,560	5,560
<b>Functional Total</b>	<b>545,807</b>	<b>612,408</b>	<b>630,848</b>	<b>641,403</b>	<b>646,170</b>	<b>649,922</b>
<b>TRANSPORTATION</b>						
<b>Motor Vehicles, Department of</b>	<b>86,124</b>	<b>89,493</b>	<b>100,693</b>	<b>95,693</b>	<b>96,154</b>	<b>96,154</b>
Assistance and Grants	1,250	0	0	0	0	0
State Operations	62,278	62,874	73,133	68,090	68,532	68,511
Personal Service	44,372	49,370	50,883	50,883	51,207	51,207
Non-Personal Service/Indirect Costs	17,906	13,504	22,250	17,207	17,325	17,304
General State Charges	22,596	26,619	27,560	27,603	27,622	27,643
<b>Transportation, Department of</b>	<b>5,624,522</b>	<b>5,508,921</b>	<b>5,698,095</b>	<b>5,703,019</b>	<b>5,716,097</b>	<b>5,729,604</b>
Assistance and Grants	5,236,231	5,143,921	5,321,897	5,315,974	5,317,566	5,319,175
State Operations	386,142	362,768	373,850	384,575	395,638	407,475
Personal Service	206,211	183,701	189,824	195,504	201,378	207,392
Non-Personal Service/Indirect Costs	179,931	179,067	184,026	189,071	194,260	200,083
General State Charges	2,149	2,232	2,348	2,470	2,893	2,954

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

	<b>FY 2024 Actuals</b>	<b>FY 2025 Projected</b>	<b>FY 2026 Projected</b>	<b>FY 2027 Projected</b>	<b>FY 2028 Projected</b>	<b>FY 2029 Projected</b>
<b>Waterfront Commission</b>	<b>2,542</b>	<b>4,715</b>	<b>4,799</b>	<b>4,836</b>	<b>4,978</b>	<b>5,071</b>
State Operations	2,500	4,715	4,799	4,836	4,978	5,071
Personal Service	2,300	3,890	3,959	3,979	4,104	4,180
Non-Personal Service/Indirect Costs	200	825	840	857	874	891
General State Charges	42	0	0	0	0	0
<b>Functional Total</b>	<b>5,713,188</b>	<b>5,603,129</b>	<b>5,803,587</b>	<b>5,803,548</b>	<b>5,817,229</b>	<b>5,830,829</b>
<b>HEALTH</b>						
<b>Aging, Office for the</b>	<b>178,128</b>	<b>207,195</b>	<b>236,529</b>	<b>197,355</b>	<b>208,524</b>	<b>214,704</b>
Assistance and Grants	173,444	202,861	232,193	193,019	204,188	210,368
State Operations	4,684	4,334	4,336	4,336	4,336	4,336
Personal Service	4,552	4,196	4,196	4,196	4,196	4,196
Non-Personal Service/Indirect Costs	132	138	140	140	140	140
<b>Health, Department of</b>	<b>30,798,212</b>	<b>34,552,122</b>	<b>38,876,449</b>	<b>41,498,209</b>	<b>42,704,495</b>	<b>45,277,198</b>
<b>Medical Assistance</b>	<b>26,924,453</b>	<b>30,153,237</b>	<b>34,473,874</b>	<b>37,098,485</b>	<b>38,543,952</b>	<b>41,082,449</b>
Assistance and Grants	26,924,453	30,153,237	34,473,874	37,098,485	38,543,952	41,082,449
<b>Essential Plan</b>	<b>87,193</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
State Operations	87,193	0	0	0	0	0
Personal Service	3,677	0	0	0	0	0
Non-Personal Service/Indirect Costs	83,516	0	0	0	0	0
<b>Medicaid Administration</b>	<b>1,177,265</b>	<b>1,253,488</b>	<b>1,250,411</b>	<b>1,252,112</b>	<b>989,055</b>	<b>972,231</b>
Assistance and Grants	879,892	868,231	895,231	895,231	620,231	620,231
State Operations	293,440	380,256	350,179	351,880	363,823	346,999
Personal Service	54,794	57,950	66,630	66,697	66,937	66,937
Non-Personal Service/Indirect Costs	238,646	322,306	283,549	285,183	296,886	280,062
General State Charges	3,933	5,001	5,001	5,001	5,001	5,001
<b>Public Health</b>	<b>2,609,301</b>	<b>3,145,397</b>	<b>3,152,164</b>	<b>3,147,612</b>	<b>3,171,488</b>	<b>3,222,518</b>
Assistance and Grants	1,951,717	2,714,055	2,547,022	2,553,680	2,578,190	2,624,582
State Operations	619,504	381,535	555,258	543,657	542,826	547,269
Personal Service	259,486	291,489	310,059	312,406	313,560	314,707
Non-Personal Service/Indirect Costs	360,018	90,046	245,199	231,251	229,266	232,562
General State Charges	38,080	49,807	49,884	50,275	50,472	50,667
<b>Medicaid Inspector General, Office of the</b>	<b>19,145</b>	<b>19,222</b>	<b>20,143</b>	<b>20,143</b>	<b>20,143</b>	<b>20,143</b>
State Operations	19,145	19,222	20,143	20,143	20,143	20,143
Personal Service	16,667	16,673	17,523	17,523	17,523	17,523
Non-Personal Service/Indirect Costs	2,478	2,549	2,620	2,620	2,620	2,620
<b>Functional Total</b>	<b>30,995,485</b>	<b>34,778,539</b>	<b>39,133,121</b>	<b>41,715,707</b>	<b>42,933,162</b>	<b>45,512,045</b>
<b>SOCIAL WELFARE</b>						
<b>Children and Family Services, Office of</b>	<b>2,307,371</b>	<b>2,974,707</b>	<b>3,325,980</b>	<b>3,252,039</b>	<b>3,513,275</b>	<b>3,555,173</b>
<b>OCFS</b>	<b>2,248,358</b>	<b>2,903,671</b>	<b>3,208,050</b>	<b>3,132,109</b>	<b>3,392,345</b>	<b>3,432,243</b>
Assistance and Grants	2,027,324	2,595,025	2,861,075	2,772,182	3,019,777	3,059,675
State Operations	219,165	306,144	344,375	357,226	369,781	369,781
Personal Service	151,502	215,501	244,718	256,528	265,529	265,529
Non-Personal Service/Indirect Costs	67,663	90,643	99,657	100,698	104,252	104,252
General State Charges	1,869	2,502	2,600	2,701	2,787	2,787
<b>OCFS - Other</b>	<b>59,013</b>	<b>71,036</b>	<b>117,930</b>	<b>119,930</b>	<b>120,930</b>	<b>122,930</b>
Assistance and Grants	59,013	71,036	117,930	119,930	120,930	122,930
<b>Housing and Community Renewal, Division of</b>	<b>99,662</b>	<b>140,676</b>	<b>244,126</b>	<b>172,051</b>	<b>159,521</b>	<b>157,521</b>
Assistance and Grants	26,630	51,740	136,552	71,356	56,928	54,928
State Operations	52,704	62,384	77,393	70,742	72,640	72,640
Personal Service	41,125	46,683	54,760	54,760	54,760	54,760
Non-Personal Service/Indirect Costs	11,579	15,701	22,633	15,982	17,880	17,880
General State Charges	20,328	26,552	30,181	29,953	29,953	29,953
<b>Human Rights, Division of</b>	<b>16,289</b>	<b>18,829</b>	<b>31,653</b>	<b>31,653</b>	<b>31,653</b>	<b>31,653</b>
Assistance and Grants	0	0	500	500	500	500
State Operations	16,289	18,829	31,153	31,153	31,153	31,153
Personal Service	14,662	15,215	24,339	24,339	24,339	24,339
Non-Personal Service/Indirect Costs	1,627	3,614	6,814	6,814	6,814	6,814
<b>Labor, Department of</b>	<b>109,758</b>	<b>123,022</b>	<b>184,175</b>	<b>155,796</b>	<b>155,796</b>	<b>155,796</b>
Assistance and Grants	30,555	35,635	72,050	53,650	53,650	53,650
State Operations	55,446	59,501	85,726	75,738	75,738	75,738
Personal Service	35,826	36,851	49,921	49,933	49,933	49,933
Non-Personal Service/Indirect Costs	19,620	22,650	35,805	25,805	25,805	25,805
General State Charges	23,757	27,886	26,399	26,408	26,408	26,408
<b>National and Community Service</b>	<b>311</b>	<b>843</b>	<b>869</b>	<b>894</b>	<b>917</b>	<b>917</b>
Assistance and Grants	0	488	511	533	556	556
State Operations	311	355	358	361	361	361
Personal Service	279	346	349	352	352	352
Non-Personal Service/Indirect Costs	32	9	9	9	9	9
<b>Temporary and Disability Assistance, Office of</b>	<b>2,519,488</b>	<b>3,782,831</b>	<b>2,860,471</b>	<b>2,134,447</b>	<b>2,230,922</b>	<b>2,328,243</b>
<b>Welfare Assistance</b>	<b>1,219,967</b>	<b>1,323,787</b>	<b>1,399,084</b>	<b>1,375,819</b>	<b>1,393,908</b>	<b>1,412,997</b>
Assistance and Grants	1,219,967	1,323,787	1,399,084	1,375,819	1,393,908	1,412,997
<b>All Other</b>	<b>1,299,521</b>	<b>2,459,044</b>	<b>1,461,387</b>	<b>758,628</b>	<b>837,014</b>	<b>915,246</b>

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

	<b>FY 2024 Actuals</b>	<b>FY 2025 Projected</b>	<b>FY 2026 Projected</b>	<b>FY 2027 Projected</b>	<b>FY 2028 Projected</b>	<b>FY 2029 Projected</b>
Assistance and Grants	1,093,163	2,326,636	1,309,565	607,764	686,150	764,382
State Operations	206,344	132,280	151,694	150,736	150,736	150,736
Personal Service	66,392	70,269	81,314	81,212	81,212	81,212
Non-Personal Service/Indirect Costs	139,952	62,011	70,380	69,524	69,524	69,524
General State Charges	14	128	128	128	128	128
<b>Functional Total</b>	<b>5,052,879</b>	<b>7,040,908</b>	<b>6,647,274</b>	<b>5,746,880</b>	<b>6,092,084</b>	<b>6,229,303</b>
<b>MENTAL HYGIENE</b>						
<b>Addiction Services and Supports, Office of</b>	<b>642,319</b>	<b>685,588</b>	<b>812,566</b>	<b>833,402</b>	<b>845,827</b>	<b>871,122</b>
<b>OASAS</b>	<b>526,410</b>	<b>580,620</b>	<b>675,371</b>	<b>724,790</b>	<b>737,939</b>	<b>760,629</b>
Assistance and Grants	484,871	528,277	611,519	646,437	661,475	683,643
State Operations	41,507	51,766	63,263	76,911	75,009	75,531
Personal Service	24,947	30,520	33,917	38,606	37,039	37,349
Non-Personal Service/Indirect Costs	16,560	21,246	29,346	38,305	37,970	38,182
General State Charges	32	577	589	1,442	1,455	1,455
<b>OASAS - Other</b>	<b>115,909</b>	<b>104,968</b>	<b>137,195</b>	<b>108,612</b>	<b>107,888</b>	<b>110,493</b>
Assistance and Grants	50,858	34,684	63,326	30,278	31,865	33,476
State Operations	65,051	70,284	73,869	78,334	76,023	77,017
Personal Service	47,580	53,475	57,137	61,383	58,637	59,195
Non-Personal Service/Indirect Costs	17,471	16,809	16,732	16,951	17,386	17,822
<b>Developmental Disabilities, State Council on</b>	<b>0</b>	<b>0</b>	<b>1,500</b>	<b>1,500</b>	<b>1,500</b>	<b>1,500</b>
State Operations	0	0	1,500	1,500	1,500	1,500
Personal Service	0	0	1,500	1,500	1,500	1,500
<b>Justice Center</b>	<b>36,942</b>	<b>35,383</b>	<b>41,833</b>	<b>44,013</b>	<b>42,943</b>	<b>43,499</b>
Assistance and Grants	544	806	857	857	857	857
State Operations	36,398	34,577	40,976	43,156	42,086	42,642
Personal Service	28,246	26,695	32,095	34,047	32,745	33,063
Non-Personal Service/Indirect Costs	8,152	7,882	8,881	9,109	9,341	9,579
<b>Mental Health, Office of</b>	<b>3,623,474</b>	<b>4,192,973</b>	<b>4,953,538</b>	<b>5,410,212</b>	<b>5,361,713</b>	<b>5,561,691</b>
<b>OMH</b>	<b>1,876,866</b>	<b>2,252,458</b>	<b>2,650,770</b>	<b>3,041,088</b>	<b>3,000,918</b>	<b>3,164,707</b>
Assistance and Grants	1,368,988	1,686,894	2,039,756	2,386,946	2,362,150	2,517,799
State Operations	507,878	565,176	610,621	653,744	638,370	646,510
Personal Service	385,317	426,722	489,093	527,357	513,125	517,641
Non-Personal Service/Indirect Costs	122,561	138,454	121,528	126,387	125,245	128,869
General State Charges	0	388	393	398	398	398
<b>OMH - Other</b>	<b>1,746,608</b>	<b>1,940,515</b>	<b>2,302,768</b>	<b>2,369,124</b>	<b>2,360,795</b>	<b>2,396,984</b>
Assistance and Grants	398,064	509,329	712,356	679,060	694,417	709,777
State Operations	1,348,544	1,431,186	1,590,412	1,690,064	1,666,378	1,687,207
Personal Service	1,004,546	1,030,066	1,126,439	1,209,800	1,178,665	1,190,175
Non-Personal Service/Indirect Costs	343,998	401,120	463,973	480,264	487,713	497,032
<b>People with Developmental Disabilities, Office for</b>	<b>6,163,156</b>	<b>4,487,034</b>	<b>6,163,649</b>	<b>6,707,266</b>	<b>7,160,780</b>	<b>7,481,188</b>
<b>OPWDD</b>	<b>565,779</b>	<b>478,117</b>	<b>487,173</b>	<b>499,140</b>	<b>511,406</b>	<b>528,563</b>
Assistance and Grants	539,560	477,915	486,971	498,938	511,204	528,361
State Operations	26,219	202	202	202	202	202
Personal Service	418	0	0	0	0	0
Non-Personal Service/Indirect Costs	25,801	202	202	202	202	202
<b>OPWDD - Other</b>	<b>5,597,377</b>	<b>4,008,917</b>	<b>5,676,476</b>	<b>6,208,126</b>	<b>6,649,374</b>	<b>6,952,625</b>
Assistance and Grants	3,970,069	2,304,133	3,832,966	4,301,392	4,774,109	5,056,534
State Operations	1,627,308	1,704,784	1,843,510	1,906,734	1,875,265	1,896,091
Personal Service	1,454,132	1,476,035	1,578,699	1,645,907	1,608,422	1,623,232
Non-Personal Service/Indirect Costs	173,176	228,749	264,811	260,827	266,843	272,859
<b>Functional Total</b>	<b>10,465,891</b>	<b>9,400,978</b>	<b>11,973,086</b>	<b>12,996,393</b>	<b>13,412,763</b>	<b>13,959,000</b>
<b>PUBLIC PROTECTION/CRIMINAL JUSTICE</b>						
<b>Correction, Commission of</b>	<b>3,830</b>	<b>3,567</b>	<b>4,159</b>	<b>4,251</b>	<b>4,195</b>	<b>4,195</b>
State Operations	3,830	3,567	4,159	4,251	4,195	4,195
Personal Service	3,649	3,298	3,884	3,970	3,916	3,916
Non-Personal Service/Indirect Costs	181	269	275	281	279	279
<b>Corrections and Community Supervision, Department of</b>	<b>2,687,335</b>	<b>2,899,230</b>	<b>2,900,859</b>	<b>2,899,340</b>	<b>2,953,538</b>	<b>2,954,288</b>
<b>DOCCS</b>	<b>2,685,586</b>	<b>2,893,830</b>	<b>2,895,459</b>	<b>2,893,940</b>	<b>2,948,138</b>	<b>2,948,888</b>
Assistance and Grants	6,700	9,706	9,706	9,706	9,706	10,456
State Operations	2,678,553	2,883,487	2,885,114	2,883,592	2,937,790	2,937,790
Personal Service	2,161,546	2,378,479	2,331,054	2,332,132	2,376,330	2,376,330
Non-Personal Service/Indirect Costs	517,007	505,008	554,060	551,460	561,460	561,460
General State Charges	333	637	639	642	642	642
<b>DOCCS - Other</b>	<b>1,749</b>	<b>5,400</b>	<b>5,400</b>	<b>5,400</b>	<b>5,400</b>	<b>5,400</b>
Assistance and Grants	1,749	5,400	5,400	5,400	5,400	5,400
<b>Criminal Justice Services, Division of</b>	<b>355,267</b>	<b>495,482</b>	<b>590,985</b>	<b>525,281</b>	<b>527,823</b>	<b>527,823</b>
Assistance and Grants	306,298	445,412	534,154	467,654	467,654	467,654
State Operations	48,969	50,070	56,831	57,627	60,169	60,169
Personal Service	35,009	39,678	45,165	45,762	47,211	47,211
Non-Personal Service/Indirect Costs	13,960	10,392	11,666	11,865	12,958	12,958
<b>Homeland Security and Emergency Services, Division of</b>	<b>107,219</b>	<b>184,403</b>	<b>176,685</b>	<b>183,444</b>	<b>185,927</b>	<b>185,927</b>
Assistance and Grants	60,959	120,433	101,707	105,016	105,211	105,211

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

	<b>FY 2024 Actuals</b>	<b>FY 2025 Projected</b>	<b>FY 2026 Projected</b>	<b>FY 2027 Projected</b>	<b>FY 2028 Projected</b>	<b>FY 2029 Projected</b>
<b>State Operations</b>	<u>45,629</u>	<u>63,094</u>	<u>74,099</u>	<u>77,546</u>	<u>79,816</u>	<u>79,816</u>
Personal Service	29,933	41,740	48,345	50,840	52,365	52,365
Non-Personal Service/Indirect Costs	15,696	21,354	25,754	26,706	27,451	27,451
General State Charges	631	876	879	882	900	900
<b>Indigent Legal Services, Office of</b>	<u>313,243</u>	<u>325,675</u>	<u>419,133</u>	<u>415,943</u>	<u>324,091</u>	<u>359,091</u>
Assistance and Grants	305,349	317,629	410,630	407,296	315,296	350,296
State Operations	<u>5,003</u>	<u>5,210</u>	<u>5,502</u>	<u>5,597</u>	<u>5,695</u>	<u>5,695</u>
Personal Service	4,397	4,310	4,579	4,656	4,736	4,736
Non-Personal Service/Indirect Costs	606	900	923	941	959	959
General State Charges	2,891	2,836	3,001	3,050	3,100	3,100
<b>Judicial Conduct, Commission on</b>	<u>7,561</u>	<u>8,716</u>	<u>9,330</u>	<u>9,330</u>	<u>9,330</u>	<u>9,330</u>
State Operations	<u>7,561</u>	<u>8,716</u>	<u>9,330</u>	<u>9,330</u>	<u>9,330</u>	<u>9,330</u>
Personal Service	5,644	6,516	7,130	7,130	7,130	7,130
Non-Personal Service/Indirect Costs	1,917	2,200	2,200	2,200	2,200	2,200
<b>Judicial Nomination, Commission on</b>	<u>10</u>	<u>30</u>	<u>30</u>	<u>30</u>	<u>30</u>	<u>30</u>
State Operations	<u>10</u>	<u>30</u>	<u>30</u>	<u>30</u>	<u>30</u>	<u>30</u>
Non-Personal Service/Indirect Costs	10	30	30	30	30	30
<b>Judicial Screening Committees, New York State</b>	<u>15</u>	<u>38</u>	<u>38</u>	<u>38</u>	<u>38</u>	<u>38</u>
State Operations	<u>15</u>	<u>38</u>	<u>38</u>	<u>38</u>	<u>38</u>	<u>38</u>
Non-Personal Service/Indirect Costs	15	38	38	38	38	38
<b>Military and Naval Affairs, Division of</b>	<u>239,628</u>	<u>302,216</u>	<u>135,631</u>	<u>136,300</u>	<u>138,976</u>	<u>141,395</u>
Assistance and Grants	2,558	1,753	1,777	1,801	1,821	1,821
State Operations	<u>237,070</u>	<u>300,453</u>	<u>133,854</u>	<u>134,499</u>	<u>137,155</u>	<u>139,574</u>
Personal Service	188,584	225,120	116,278	118,604	120,976	123,395
Non-Personal Service/Indirect Costs	48,486	75,333	17,576	15,895	16,179	16,179
General State Charges	0	10	0	0	0	0
<b>Prosecutorial Conduct, Commission on</b>	<u>0</u>	<u>750</u>	<u>3,000</u>	<u>3,000</u>	<u>3,000</u>	<u>3,000</u>
State Operations	<u>0</u>	<u>750</u>	<u>3,000</u>	<u>3,000</u>	<u>3,000</u>	<u>3,000</u>
Personal Service	0	350	1,957	1,957	1,957	1,957
Non-Personal Service/Indirect Costs	0	400	1,043	1,043	1,043	1,043
<b>State Police, Division of</b>	<u>878,934</u>	<u>914,920</u>	<u>981,440</u>	<u>990,055</u>	<u>1,008,284</u>	<u>1,007,299</u>
State Operations	<u>853,098</u>	<u>885,397</u>	<u>951,917</u>	<u>960,532</u>	<u>978,761</u>	<u>977,776</u>
Personal Service	746,446	787,334	845,366	855,641	872,613	871,628
Non-Personal Service/Indirect Costs	106,652	98,063	106,551	104,891	106,148	106,148
General State Charges	25,836	29,523	29,523	29,523	29,523	29,523
<b>Statewide Financial System</b>	<u>33,581</u>	<u>32,182</u>	<u>35,267</u>	<u>34,036</u>	<u>34,036</u>	<u>34,036</u>
State Operations	<u>33,581</u>	<u>32,182</u>	<u>35,267</u>	<u>34,036</u>	<u>34,036</u>	<u>34,036</u>
Personal Service	13,086	12,806	13,068	13,336	13,336	13,336
Non-Personal Service/Indirect Costs	20,495	19,376	22,199	20,700	20,700	20,700
<b>Victim Services, Office of</b>	<u>30,808</u>	<u>91,720</u>	<u>119,794</u>	<u>152,392</u>	<u>152,558</u>	<u>152,558</u>
Assistance and Grants	23,414	76,458	104,160	137,058	137,058	137,058
State Operations	<u>5,200</u>	<u>12,889</u>	<u>13,261</u>	<u>12,961</u>	<u>13,093</u>	<u>13,093</u>
Personal Service	4,020	4,784	4,847	4,847	4,924	4,924
Non-Personal Service/Indirect Costs	1,180	8,105	8,414	8,114	8,169	8,169
General State Charges	2,194	2,373	2,373	2,373	2,407	2,407
<b>Functional Total</b>	<u>4,657,431</u>	<u>5,258,929</u>	<u>5,376,351</u>	<u>5,353,440</u>	<u>5,341,826</u>	<u>5,379,010</u>
<b>HIGHER EDUCATION</b>						
<b>City University of New York</b>	<u>2,005,522</u>	<u>2,124,047</u>	<u>2,257,123</u>	<u>2,220,553</u>	<u>2,218,787</u>	<u>2,242,720</u>
Assistance and Grants	2,005,307	2,123,797	2,257,123	2,220,553	2,218,787	2,242,720
State Operations	<u>215</u>	<u>250</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Non-Personal Service/Indirect Costs	215	250	0	0	0	0
<b>Higher Education Services Corporation, New York State</b>	<u>598,437</u>	<u>694,495</u>	<u>750,922</u>	<u>772,242</u>	<u>789,132</u>	<u>799,529</u>
Assistance and Grants	578,640	666,107	718,047	735,239	752,270	762,642
State Operations	<u>15,350</u>	<u>22,618</u>	<u>26,668</u>	<u>37,003</u>	<u>36,862</u>	<u>36,887</u>
Personal Service	7,906	10,300	11,200	11,650	12,009	12,034
Non-Personal Service/Indirect Costs	7,444	12,318	15,468	25,353	24,853	24,853
General State Charges	4,447	5,770	6,207	0	0	0
<b>State University of New York</b>	<u>8,380,469</u>	<u>8,721,548</u>	<u>9,280,739</u>	<u>9,472,556</u>	<u>9,797,410</u>	<u>10,152,871</u>
Assistance and Grants	538,252	593,489	598,614	601,685	601,685	587,041
State Operations	<u>7,402,064</u>	<u>7,536,693</u>	<u>8,072,483</u>	<u>8,242,410</u>	<u>8,548,305</u>	<u>8,898,989</u>
Personal Service	4,636,156	4,722,812	5,087,453	5,156,201	5,330,247	5,536,583
Non-Personal Service/Indirect Costs	2,765,908	2,813,881	2,985,030	3,086,209	3,218,058	3,362,406
General State Charges	440,153	591,366	609,642	628,461	647,420	666,841
<b>Functional Total</b>	<u>10,984,428</u>	<u>11,540,090</u>	<u>12,288,784</u>	<u>12,465,351</u>	<u>12,805,329</u>	<u>13,195,120</u>
<b>EDUCATION</b>						
<b>Arts, Council on the</b>	<u>98,449</u>	<u>94,437</u>	<u>69,574</u>	<u>49,184</u>	<u>49,186</u>	<u>49,186</u>
Assistance and Grants	94,118	88,013	62,033	41,533	41,533	41,533
State Operations	<u>4,331</u>	<u>6,424</u>	<u>7,541</u>	<u>7,651</u>	<u>7,653</u>	<u>7,653</u>
Personal Service	2,848	2,995	3,824	3,885	3,886	3,886
Non-Personal Service/Indirect Costs	1,483	3,429	3,717	3,766	3,767	3,767
<b>Education, Department of</b>	<u>37,649,619</u>	<u>39,772,219</u>	<u>41,376,578</u>	<u>42,763,633</u>	<u>43,922,658</u>	<u>45,123,469</u>
School Aid	<u>33,232,059</u>	<u>35,152,074</u>	<u>36,619,716</u>	<u>37,890,242</u>	<u>38,948,705</u>	<u>40,063,927</u>
Assistance and Grants	33,232,059	35,152,074	36,619,716	37,890,242	38,948,705	40,063,927



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

	<b>FY 2024 Actuals</b>	<b>FY 2025 Projected</b>	<b>FY 2026 Projected</b>	<b>FY 2027 Projected</b>	<b>FY 2028 Projected</b>	<b>FY 2029 Projected</b>
<b>School Aid – Other</b>	<b>151,315</b>	<b>140,000</b>	<b>140,300</b>	<b>140,300</b>	<b>140,300</b>	<b>140,300</b>
Assistance and Grants	151,315	140,000	140,300	140,300	140,300	140,300
<b>STAR Property Tax Relief</b>	<b>1,607,753</b>	<b>1,453,393</b>	<b>1,396,911</b>	<b>1,319,991</b>	<b>1,246,842</b>	<b>1,180,205</b>
Assistance and Grants	1,607,753	1,453,393	1,396,911	1,319,991	1,246,842	1,180,205
<b>Special Education Categorical Programs</b>	<b>1,408,000</b>	<b>1,507,434</b>	<b>1,598,997</b>	<b>1,695,861</b>	<b>1,796,431</b>	<b>1,897,641</b>
Assistance and Grants	1,408,000	1,507,434	1,598,997	1,695,861	1,796,431	1,897,641
<b>All Other</b>	<b>1,250,492</b>	<b>1,519,318</b>	<b>1,620,654</b>	<b>1,717,239</b>	<b>1,790,380</b>	<b>1,841,396</b>
Assistance and Grants	1,049,057	1,274,977	1,377,067	1,471,669	1,542,189	1,593,205
State Operations	158,610	197,559	195,287	196,570	199,191	199,191
Personal Service	106,803	114,343	116,067	119,057	120,568	120,568
Non-Personal Service/Indirect Costs	51,807	83,216	79,220	77,513	78,623	78,623
General State Charges	42,825	46,782	48,300	49,000	49,000	49,000
<b>Functional Total</b>	<b>37,748,068</b>	<b>39,866,656</b>	<b>41,446,152</b>	<b>42,812,817</b>	<b>43,971,844</b>	<b>45,172,655</b>
<b>GENERAL GOVERNMENT</b>						
<b>Budget, Division of the</b>	<b>63,302</b>	<b>34,827</b>	<b>39,968</b>	<b>37,168</b>	<b>37,168</b>	<b>37,168</b>
State Operations	62,080	33,602	38,668	35,868	35,868	35,868
Personal Service	30,382	31,484	33,163	33,163	33,163	33,163
Non-Personal Service/Indirect Costs	31,698	2,118	5,505	2,705	2,705	2,705
General State Charges	1,222	1,225	1,300	1,300	1,300	1,300
<b>Civil Service, Department of</b>	<b>30,262</b>	<b>34,448</b>	<b>53,029</b>	<b>54,742</b>	<b>54,740</b>	<b>54,740</b>
Assistance and Grants	4	300	300	300	300	300
State Operations	30,258	33,892	52,468	54,176	54,174	54,174
Personal Service	23,086	29,588	37,775	38,624	38,071	38,071
Non-Personal Service/Indirect Costs	7,172	4,304	14,693	15,552	16,103	16,103
General State Charges	0	256	261	266	266	266
<b>Deferred Compensation Board</b>	<b>708</b>	<b>888</b>	<b>909</b>	<b>926</b>	<b>926</b>	<b>926</b>
State Operations	446	622	637	649	649	649
Personal Service	429	438	447	456	456	456
Non-Personal Service/Indirect Costs	17	184	190	193	193	193
General State Charges	262	266	272	277	277	277
<b>Elections, State Board of</b>	<b>22,254</b>	<b>71,269</b>	<b>51,412</b>	<b>142,275</b>	<b>52,170</b>	<b>91,920</b>
Assistance and Grants	4,306	48,700	17,700	107,700	17,700	57,700
State Operations	17,948	22,569	33,712	34,575	34,470	34,220
Personal Service	11,068	14,447	21,124	21,312	21,572	21,572
Non-Personal Service/Indirect Costs	6,880	8,122	12,588	13,263	12,898	12,648
<b>Employee Relations, Office of</b>	<b>7,052</b>	<b>11,909</b>	<b>11,894</b>	<b>12,082</b>	<b>12,082</b>	<b>12,082</b>
State Operations	7,052	11,909	11,894	12,082	12,082	12,082
Personal Service	6,913	11,487	11,666	11,849	11,849	11,849
Non-Personal Service/Indirect Costs	139	422	228	233	233	233
<b>Ethics and Lobbying, Independent Commission on</b>	<b>6,184</b>	<b>7,731</b>	<b>7,981</b>	<b>7,731</b>	<b>7,731</b>	<b>7,731</b>
State Operations	6,184	7,731	7,981	7,731	7,731	7,731
Personal Service	5,054	6,674	6,674	6,674	6,674	6,674
Non-Personal Service/Indirect Costs	1,130	1,057	1,307	1,057	1,057	1,057
<b>Gaming Commission, New York State</b>	<b>190,496</b>	<b>211,602</b>	<b>220,111</b>	<b>220,511</b>	<b>220,411</b>	<b>214,611</b>
Assistance and Grants	126,434	130,100	132,100	132,500	132,400	126,600
State Operations	47,546	60,711	64,628	64,628	64,628	64,628
Personal Service	32,236	34,861	39,161	39,161	39,161	39,161
Non-Personal Service/Indirect Costs	15,310	25,850	25,467	25,467	25,467	25,467
General State Charges	16,516	20,791	23,383	23,383	23,383	23,383
<b>General Services, Office of</b>	<b>143,563</b>	<b>142,423</b>	<b>199,559</b>	<b>156,361</b>	<b>156,361</b>	<b>156,361</b>
Assistance and Grants	18,870	8,935	0	0	0	0
State Operations	120,969	130,708	196,679	153,424	153,424	153,424
Personal Service	49,224	45,981	54,405	54,362	54,362	54,362
Non-Personal Service/Indirect Costs	71,745	84,727	142,274	99,062	99,062	99,062
General State Charges	3,724	2,780	2,880	2,937	2,937	2,937
<b>Information Technology Services, Office of</b>	<b>650,788</b>	<b>741,222</b>	<b>813,991</b>	<b>830,107</b>	<b>832,076</b>	<b>833,833</b>
State Operations	650,788	741,222	813,991	830,107	832,076	833,833
Personal Service	328,965	366,068	407,129	416,255	417,654	418,988
Non-Personal Service/Indirect Costs	321,823	375,154	406,862	413,852	414,422	414,845
<b>Inspector General, Office of the</b>	<b>9,165</b>	<b>10,691</b>	<b>11,741</b>	<b>11,902</b>	<b>11,902</b>	<b>11,902</b>
State Operations	9,165	10,691	11,741	11,902	11,902	11,902
Personal Service	7,663	8,877	9,399	9,523	9,523	9,523
Non-Personal Service/Indirect Costs	1,502	1,814	2,342	2,379	2,379	2,379
<b>Labor Management Committees</b>	<b>40,646</b>	<b>39,300</b>	<b>40,127</b>	<b>40,972</b>	<b>40,972</b>	<b>40,972</b>
State Operations	32,880	33,994	34,715	35,452	35,452	35,452
Personal Service	7,257	5,823	5,939	6,058	6,058	6,058
Non-Personal Service/Indirect Costs	25,623	28,171	28,776	29,394	29,394	29,394
General State Charges	7,766	5,306	5,412	5,520	5,520	5,520
<b>Prevention of Domestic Violence, Office for</b>	<b>7,085</b>	<b>12,736</b>	<b>13,581</b>	<b>13,206</b>	<b>13,250</b>	<b>13,250</b>
Assistance and Grants	4,618	9,262	9,212	9,212	9,212	9,212
State Operations	2,467	3,474	4,369	3,994	4,038	4,038
Personal Service	2,169	2,695	3,418	3,133	3,173	3,173
Non-Personal Service/Indirect Costs	298	779	951	861	865	865
<b>Public Employment Relations Board</b>	<b>4,094</b>	<b>5,094</b>	<b>5,894</b>	<b>5,967</b>	<b>5,967</b>	<b>5,967</b>

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

	<b>FY 2024 Actuals</b>	<b>FY 2025 Projected</b>	<b>FY 2026 Projected</b>	<b>FY 2027 Projected</b>	<b>FY 2028 Projected</b>	<b>FY 2029 Projected</b>
State Operations	4,094	5,094	5,894	5,967	5,967	5,967
Personal Service	3,831	4,806	5,460	5,527	5,527	5,527
Non-Personal Service/Indirect Costs	263	288	434	440	440	440
<b>State, Department of</b>	<b>137,495</b>	<b>160,211</b>	<b>139,458</b>	<b>131,227</b>	<b>124,727</b>	<b>124,727</b>
Assistance and Grants	51,069	72,837	36,228	36,228	19,728	19,728
State Operations	61,788	66,144	80,235	82,004	82,004	82,004
Personal Service	44,506	47,041	50,316	51,316	51,316	51,316
Non-Personal Service/Indirect Costs	17,282	19,103	29,919	30,688	30,688	30,688
General State Charges	24,638	21,230	22,995	22,995	22,995	22,995
<b>Tax Appeals, Division of</b>	<b>3,124</b>	<b>3,882</b>	<b>3,882</b>	<b>3,882</b>	<b>3,882</b>	<b>3,882</b>
State Operations	3,124	3,882	3,882	3,882	3,882	3,882
Personal Service	2,909	3,442	3,442	3,442	3,442	3,442
Non-Personal Service/Indirect Costs	215	440	440	440	440	440
<b>Taxation and Finance, Department of</b>	<b>356,039</b>	<b>373,639</b>	<b>384,036</b>	<b>381,887</b>	<b>381,887</b>	<b>381,887</b>
Assistance and Grants	5,339	6,776	6,776	6,776	6,776	6,776
State Operations	330,020	344,786	355,183	353,034	353,034	353,034
Personal Service	276,002	273,026	275,774	277,356	277,356	277,356
Non-Personal Service/Indirect Costs	54,018	71,760	79,409	75,678	75,678	75,678
General State Charges	20,680	22,077	22,077	22,077	22,077	22,077
<b>Veterans' Services, Department of</b>	<b>17,703</b>	<b>20,908</b>	<b>21,097</b>	<b>19,875</b>	<b>19,875</b>	<b>19,875</b>
Assistance and Grants	10,443	11,415	12,188	10,908	10,908	10,908
State Operations	7,260	9,488	8,904	8,962	8,962	8,962
Personal Service	6,735	7,951	8,131	8,185	8,185	8,185
Non-Personal Service/Indirect Costs	525	1,537	773	777	777	777
General State Charges	0	5	5	5	5	5
<b>Welfare Inspector General, Office of</b>	<b>699</b>	<b>808</b>	<b>822</b>	<b>836</b>	<b>836</b>	<b>836</b>
State Operations	699	808	822	836	836	836
Personal Service	696	699	713	727	727	727
Non-Personal Service/Indirect Costs	3	109	109	109	109	109
<b>Workers' Compensation Board</b>	<b>210,542</b>	<b>211,793</b>	<b>221,986</b>	<b>227,698</b>	<b>227,740</b>	<b>227,783</b>
State Operations	148,600	151,231	157,896	161,321	161,321	161,321
Personal Service	92,754	92,026	96,171	98,009	98,009	98,009
Non-Personal Service/Indirect Costs	55,846	59,205	61,725	63,312	63,312	63,312
General State Charges	61,942	60,562	64,090	66,377	66,419	66,462
<b>Functional Total</b>	<b>1,901,201</b>	<b>2,095,381</b>	<b>2,241,478</b>	<b>2,299,355</b>	<b>2,204,703</b>	<b>2,240,453</b>
<b>ELECTED OFFICIALS</b>						
<b>Audit and Control, Department of</b>	<b>185,763</b>	<b>193,950</b>	<b>209,383</b>	<b>212,856</b>	<b>216,519</b>	<b>216,519</b>
State Operations	183,863	191,458	206,716	210,097	213,708	213,708
Personal Service	141,011	153,840	167,374	169,915	172,758	172,758
Non-Personal Service/Indirect Costs	42,852	37,618	39,342	40,182	40,950	40,950
General State Charges	1,900	2,492	2,667	2,759	2,811	2,811
<b>Executive Chamber</b>	<b>22,829</b>	<b>21,203</b>	<b>24,803</b>	<b>24,803</b>	<b>24,803</b>	<b>24,803</b>
State Operations	22,829	21,203	24,803	24,803	24,803	24,803
Personal Service	16,285	17,731	20,031	20,031	20,031	20,031
Non-Personal Service/Indirect Costs	6,544	3,472	4,772	4,772	4,772	4,772
<b>Judiciary</b>	<b>3,250,628</b>	<b>3,657,872</b>	<b>4,016,085</b>	<b>4,016,085</b>	<b>4,016,085</b>	<b>4,016,085</b>
Assistance and Grants	219,889	277,379	327,600	327,600	327,600	327,600
State Operations	2,151,351	2,408,800	2,644,700	2,644,700	2,644,700	2,644,700
Personal Service	1,792,135	1,992,900	2,170,300	2,170,300	2,170,300	2,170,300
Non-Personal Service/Indirect Costs	359,216	415,900	474,400	474,400	474,400	474,400
General State Charges	879,388	971,693	1,043,785	1,043,785	1,043,785	1,043,785
<b>Law, Department of</b>	<b>298,947</b>	<b>311,327</b>	<b>314,146</b>	<b>317,606</b>	<b>322,563</b>	<b>322,563</b>
Assistance and Grants	33,803	20,000	0	0	0	0
State Operations	237,571	262,515	284,059	287,018	291,475	291,475
Personal Service	173,426	188,178	207,091	209,650	212,904	212,904
Non-Personal Service/Indirect Costs	64,145	74,337	76,968	77,368	78,571	78,571
General State Charges	27,573	28,812	30,087	30,588	31,088	31,088
<b>Legislature</b>	<b>257,098</b>	<b>293,875</b>	<b>299,592</b>	<b>299,592</b>	<b>299,592</b>	<b>299,592</b>
State Operations	256,986	293,875	299,592	299,592	299,592	299,592
Personal Service	196,616	223,497	228,418	228,418	228,418	228,418
Non-Personal Service/Indirect Costs	60,370	70,378	71,174	71,174	71,174	71,174
General State Charges	112	0	0	0	0	0
<b>Lieutenant Governor, Office of the</b>	<b>637</b>	<b>896</b>	<b>1,246</b>	<b>1,246</b>	<b>1,246</b>	<b>1,246</b>
State Operations	637	896	1,246	1,246	1,246	1,246
Personal Service	579	811	1,119	1,119	1,119	1,119
Non-Personal Service/Indirect Costs	58	85	127	127	127	127
<b>Functional Total</b>	<b>4,015,902</b>	<b>4,479,123</b>	<b>4,865,255</b>	<b>4,872,188</b>	<b>4,880,808</b>	<b>4,880,808</b>
<b>LOCAL GOVERNMENT ASSISTANCE</b>						
<b>Aid and Incentives for Municipalities</b>	<b>722,146</b>	<b>775,492</b>	<b>783,846</b>	<b>740,846</b>	<b>740,846</b>	<b>740,846</b>
Assistance and Grants	722,146	775,492	783,846	740,846	740,846	740,846
<b>County-Wide Shared Services Initiative</b>	<b>3,708</b>	<b>4,500</b>	<b>15,000</b>	<b>0</b>	<b>0</b>	<b>0</b>
Assistance and Grants	3,708	4,500	15,000	0	0	0
<b>Miscellaneous Financial Assistance</b>	<b>23,915</b>	<b>21,339</b>	<b>38,750</b>	<b>23,750</b>	<b>23,750</b>	<b>23,750</b>

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

	<b>FY 2024 Actuals</b>	<b>FY 2025 Projected</b>	<b>FY 2026 Projected</b>	<b>FY 2027 Projected</b>	<b>FY 2028 Projected</b>	<b>FY 2029 Projected</b>
Assistance and Grants	23,915	21,339	38,750	23,750	23,750	23,750
<b>Municipalities with VLT Facilities</b>	<b>28,885</b>	<b>30,119</b>	<b>30,119</b>	<b>30,119</b>	<b>30,119</b>	<b>30,119</b>
Assistance and Grants	28,885	30,119	30,119	30,119	30,119	30,119
<b>Small Government Assistance</b>	<b>217</b>	<b>218</b>	<b>218</b>	<b>218</b>	<b>218</b>	<b>218</b>
Assistance and Grants	217	218	218	218	218	218
<b>Functional Total</b>	<b>778,871</b>	<b>831,668</b>	<b>867,933</b>	<b>794,933</b>	<b>794,933</b>	<b>794,933</b>
<b>ALL OTHER CATEGORIES</b>						
<b>General State Charges</b>	<b>8,807,095</b>	<b>8,174,407</b>	<b>8,702,225</b>	<b>9,757,779</b>	<b>10,966,014</b>	<b>11,960,276</b>
General State Charges	8,807,095	8,174,407	8,702,225	9,757,779	10,966,014	11,960,276
<b>Long-Term Debt Service</b>	<b>7,045,352</b>	<b>3,202,305</b>	<b>2,359,243</b>	<b>4,659,250</b>	<b>5,636,111</b>	<b>6,244,982</b>
State Operations	48,761	39,450	41,015	38,515	38,515	38,515
Non-Personal Service/Indirect Costs	48,761	39,450	41,015	38,515	38,515	38,515
Debt Service	6,996,591	3,162,855	2,318,228	4,620,735	5,597,596	6,206,467
<b>Miscellaneous</b>	<b>(1,247,200)</b>	<b>(544,961)</b>	<b>428,683</b>	<b>1,362,702</b>	<b>2,212,714</b>	<b>1,462,726</b>
Assistance and Grants	(299,627)	(50,960)	94,599	308,742	758,742	608,742
State Operations	(948,978)	(495,282)	332,519	1,052,364	1,452,373	852,382
Personal Service	2,166	2,231	332,940	952,968	1,352,977	852,986
Non-Personal Service/Indirect Costs	(951,144)	(497,513)	(421)	99,396	99,396	(604)
General State Charges	1,405	1,281	1,565	1,596	1,599	1,602
<b>Functional Total</b>	<b>14,605,247</b>	<b>10,831,751</b>	<b>11,490,151</b>	<b>15,779,731</b>	<b>18,814,839</b>	<b>19,667,984</b>
<b>TOTAL STATE OPERATING FUNDS SPENDING</b>	<b>128,472,687</b>	<b>133,337,201</b>	<b>143,804,093</b>	<b>152,362,130</b>	<b>158,807,858</b>	<b>164,599,279</b>

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

	<u>FY 2024 Actuals</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Projected</u>	<u>FY 2027 Projected</u>	<u>FY 2028 Projected</u>	<u>FY 2029 Projected</u>
<b>ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT</b>						
Agriculture and Markets, Department of	92,707	104,183	102,274	106,252	104,992	105,208
Alcoholic Beverage Control, Division of	68,681	80,309	87,007	153,311	154,636	154,636
Economic Development, Department of	67,562	69,433	64,124	64,124	64,124	64,124
Empire State Development Corporation	113,037	127,644	160,995	161,660	161,660	151,660
Financial Services, Department of	413,032	436,765	440,479	440,479	440,479	440,479
Olympic Regional Development Authority	15,644	11,554	50,554	10,554	10,554	10,554
Public Service Department	237,626	167,753	134,640	144,004	155,723	160,556
<b>Functional Total</b>	<u>1,008,289</u>	<u>997,641</u>	<u>1,040,073</u>	<u>1,080,384</u>	<u>1,092,168</u>	<u>1,087,217</u>
<b>PARKS AND THE ENVIRONMENT</b>						
Adirondack Park Agency	5,454	5,988	6,686	6,937	6,955	6,974
Environmental Conservation, Department of	299,718	345,757	351,087	352,323	356,746	360,148
Parks, Recreation and Historic Preservation, Office of	240,635	260,663	273,075	282,143	282,469	282,800
<b>Functional Total</b>	<u>545,807</u>	<u>612,408</u>	<u>630,848</u>	<u>641,403</u>	<u>646,170</u>	<u>649,922</u>
<b>TRANSPORTATION</b>						
Motor Vehicles, Department of	86,124	89,493	100,693	95,693	96,154	96,154
Transportation, Department of	5,624,522	5,508,921	5,698,095	5,703,019	5,716,097	5,729,604
Waterfront Commission	2,542	4,715	4,799	4,836	4,978	5,071
<b>Functional Total</b>	<u>5,713,188</u>	<u>5,603,129</u>	<u>5,803,587</u>	<u>5,803,548</u>	<u>5,817,229</u>	<u>5,830,829</u>
<b>HEALTH</b>						
Aging, Office for the	178,128	207,195	236,529	197,355	208,524	214,704
Health, Department of	30,798,212	34,552,122	38,876,449	41,498,209	42,704,495	45,277,198
<i>Medical Assistance</i>	26,924,453	30,153,237	34,473,874	37,098,485	38,543,952	41,082,449
<i>Essential Plan</i>	87,193	0	0	0	0	0
<i>Medicaid Administration</i>	1,177,265	1,253,488	1,250,411	1,252,112	989,055	972,231
<i>Public Health</i>	2,609,301	3,145,397	3,152,164	3,147,612	3,171,488	3,222,518
Medicaid Inspector General, Office of the	19,145	19,222	20,143	20,143	20,143	20,143
<b>Functional Total</b>	<u>30,995,485</u>	<u>34,778,539</u>	<u>39,133,121</u>	<u>41,715,707</u>	<u>42,933,162</u>	<u>45,512,045</u>
<b>SOCIAL WELFARE</b>						
Children and Family Services, Office of	2,307,371	2,974,707	3,325,980	3,252,039	3,513,275	3,555,173
<i>OCFS</i>	2,248,358	2,903,671	3,208,050	3,132,109	3,392,345	3,432,243
<i>OCFS - Other</i>	59,013	71,036	117,930	119,930	120,930	122,930
Housing and Community Renewal, Division of	99,662	140,676	244,126	172,051	159,521	157,521
Human Rights, Division of	16,289	18,829	31,653	31,653	31,653	31,653
Labor, Department of	109,758	123,022	184,175	155,796	155,796	155,796
National and Community Service	311	843	869	894	917	917
Temporary and Disability Assistance, Office of	2,519,488	3,782,831	2,860,471	2,134,447	2,230,922	2,328,243
<i>Welfare Assistance</i>	1,219,967	1,323,787	1,399,084	1,375,819	1,393,908	1,412,997
<i>All Other</i>	1,299,521	2,459,044	1,461,387	758,628	837,014	915,246
<b>Functional Total</b>	<u>5,052,879</u>	<u>7,040,908</u>	<u>6,647,274</u>	<u>5,746,880</u>	<u>6,092,084</u>	<u>6,229,303</u>
<b>MENTAL HYGIENE</b>						
Addiction Services and Supports, Office of	642,319	685,588	812,566	833,402	845,827	871,122
<i>OASAS</i>	526,410	580,620	675,371	724,790	737,939	760,629
<i>OASAS - Other</i>	115,909	104,968	137,195	108,612	107,888	110,493
Developmental Disabilities, State Council on	0	0	1,500	1,500	1,500	1,500
Justice Center	36,942	35,383	41,833	44,013	42,943	43,499
Mental Health, Office of	3,623,474	4,192,973	4,953,538	5,410,212	5,361,713	5,561,691
<i>OMH</i>	1,876,866	2,252,458	2,650,770	3,041,088	3,000,918	3,164,707
<i>OMH - Other</i>	1,746,608	1,940,515	2,302,768	2,369,124	2,360,795	2,396,984
People with Developmental Disabilities, Office for	6,163,156	4,487,034	6,163,649	6,707,266	7,160,780	7,481,188
<i>OPWDD</i>	565,779	478,117	487,173	499,140	511,406	528,563
<i>OPWDD - Other</i>	5,597,377	4,008,917	5,676,476	6,208,126	6,649,374	6,952,625
<b>Functional Total</b>	<u>10,465,891</u>	<u>9,400,978</u>	<u>11,973,086</u>	<u>12,996,393</u>	<u>13,412,763</u>	<u>13,959,000</u>
<b>PUBLIC PROTECTION/CRIMINAL JUSTICE</b>						
Correction, Commission of	3,830	3,567	4,159	4,251	4,195	4,195
Corrections and Community Supervision, Department of	2,687,335	2,899,230	2,900,859	2,899,340	2,953,538	2,954,288
<i>DOCCS</i>	2,685,586	2,893,830	2,895,459	2,893,940	2,948,138	2,948,888
<i>DOCCS - Other</i>	1,749	5,400	5,400	5,400	5,400	5,400
Criminal Justice Services, Division of	355,267	495,482	590,985	525,281	527,823	527,823
Homeland Security and Emergency Services, Division of	107,219	184,403	176,685	183,444	185,927	185,927
Indigent Legal Services, Office of	313,243	325,675	419,133	415,943	324,091	359,091
Judicial Conduct, Commission on	7,561	8,716	9,330	9,330	9,330	9,330
Judicial Nomination, Commission on	10	30	30	30	30	30
Judicial Screening Committees, New York State	15	38	38	38	38	38
Military and Naval Affairs, Division of	239,628	302,216	135,631	136,300	138,976	141,395
Prosecutorial Conduct, Commission on	0	750	3,000	3,000	3,000	3,000
State Police, Division of	878,934	914,920	981,440	990,055	1,008,284	1,007,299
Statewide Financial System	33,581	32,182	35,267	34,036	34,036	34,036
Victim Services, Office of	30,808	91,720	119,794	152,392	152,558	152,558
<b>Functional Total</b>	<u>4,657,431</u>	<u>5,258,929</u>	<u>5,376,351</u>	<u>5,353,440</u>	<u>5,341,826</u>	<u>5,379,010</u>
<b>HIGHER EDUCATION</b>						
City University of New York	2,005,522	2,124,047	2,257,123	2,220,553	2,218,787	2,242,720
Higher Education Services Corporation, New York State	598,437	694,495	750,922	772,242	789,132	799,529
State University of New York	8,380,469	8,721,548	9,280,739	9,472,556	9,797,410	10,152,871
<b>Functional Total</b>	<u>10,984,428</u>	<u>11,540,090</u>	<u>12,288,784</u>	<u>12,465,351</u>	<u>12,805,329</u>	<u>13,195,120</u>

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

	<b>FY 2024 Actuals</b>	<b>FY 2025 Projected</b>	<b>FY 2026 Projected</b>	<b>FY 2027 Projected</b>	<b>FY 2028 Projected</b>	<b>FY 2029 Projected</b>
<b>EDUCATION</b>						
Arts, Council on the	98,449	94,437	69,574	49,184	49,186	49,186
Education, Department of	37,649,619	39,772,219	41,376,578	42,763,633	43,922,658	45,123,469
<i>School Aid</i>	33,232,059	35,152,074	36,619,716	37,890,242	38,948,705	40,063,927
<i>School Aid – Other</i>	151,315	140,000	140,300	140,300	140,300	140,300
<i>STAR Property Tax Relief</i>	1,607,753	1,453,393	1,396,911	1,319,991	1,246,842	1,180,205
<i>Special Education Categorical Programs</i>	1,408,000	1,507,434	1,598,997	1,695,861	1,796,431	1,897,641
<i>All Other</i>	1,250,492	1,519,318	1,620,654	1,717,239	1,790,380	1,841,396
<b>Functional Total</b>	<b>37,748,068</b>	<b>39,866,656</b>	<b>41,446,152</b>	<b>42,812,817</b>	<b>43,971,844</b>	<b>45,172,655</b>
<b>GENERAL GOVERNMENT</b>						
Budget, Division of the	63,302	34,827	39,968	37,168	37,168	37,168
Civil Service, Department of	30,262	34,448	53,029	54,742	54,740	54,740
Deferred Compensation Board	708	888	909	926	926	926
Elections, State Board of	22,254	71,269	51,412	142,275	52,170	91,920
Employee Relations, Office of	7,052	11,909	11,894	12,082	12,082	12,082
Ethics and Lobbying, Independent Commission on	6,184	7,731	7,981	7,731	7,731	7,731
Gaming Commission, New York State	190,496	211,602	220,111	220,511	220,411	214,611
General Services, Office of	143,563	142,423	199,559	156,361	156,361	156,361
Information Technology Services, Office of	650,788	741,222	813,991	830,107	832,076	833,833
Inspector General, Office of the	9,165	10,691	11,741	11,902	11,902	11,902
Labor Management Committees	40,646	39,300	40,127	40,972	40,972	40,972
Prevention of Domestic Violence, Office for	7,085	12,736	13,581	13,206	13,250	13,250
Public Employment Relations Board	4,094	5,094	5,894	5,967	5,967	5,967
State, Department of	137,495	160,211	139,458	131,227	124,727	124,727
Tax Appeals, Division of	3,124	3,882	3,882	3,882	3,882	3,882
Taxation and Finance, Department of	356,039	373,639	384,036	381,887	381,887	381,887
Veterans' Services, Department of	17,703	20,908	21,097	19,875	19,875	19,875
Welfare Inspector General, Office of	699	808	822	836	836	836
Workers' Compensation Board	210,542	211,793	221,986	227,698	227,740	227,783
<b>Functional Total</b>	<b>1,901,201</b>	<b>2,095,381</b>	<b>2,241,478</b>	<b>2,299,355</b>	<b>2,204,703</b>	<b>2,240,453</b>
<b>ELECTED OFFICIALS</b>						
Audit and Control, Department of	185,763	193,950	209,383	212,856	216,519	216,519
Executive Chamber	22,829	21,203	24,803	24,803	24,803	24,803
Judiciary	3,250,628	3,657,872	4,016,085	4,016,085	4,016,085	4,016,085
Law, Department of	298,947	311,327	314,146	317,606	322,563	322,563
Legislature	257,098	293,875	299,592	299,592	299,592	299,592
Lieutenant Governor, Office of the	637	896	1,246	1,246	1,246	1,246
<b>Functional Total</b>	<b>4,015,902</b>	<b>4,479,123</b>	<b>4,865,255</b>	<b>4,872,188</b>	<b>4,880,808</b>	<b>4,880,808</b>
<b>LOCAL GOVERNMENT ASSISTANCE</b>						
Aid and Incentives for Municipalities	722,146	775,492	783,846	740,846	740,846	740,846
County-Wide Shared Services Initiative	3,708	4,500	15,000	0	0	0
Miscellaneous Financial Assistance	23,915	21,339	38,750	23,750	23,750	23,750
Municipalities with VLT Facilities	28,885	30,119	30,119	30,119	30,119	30,119
Small Government Assistance	217	218	218	218	218	218
<b>Functional Total</b>	<b>778,871</b>	<b>831,668</b>	<b>867,933</b>	<b>794,933</b>	<b>794,933</b>	<b>794,933</b>
<b>ALL OTHER CATEGORIES</b>						
General State Charges	8,807,095	8,174,407	8,702,225	9,757,779	10,966,014	11,960,276
Long-Term Debt Service	7,045,352	3,202,305	2,359,243	4,659,250	5,636,111	6,244,982
Miscellaneous	(1,247,200)	(544,961)	428,683	1,362,702	2,212,714	1,462,726
<b>Functional Total</b>	<b>14,605,247</b>	<b>10,831,751</b>	<b>11,490,151</b>	<b>15,779,731</b>	<b>18,814,839</b>	<b>19,667,984</b>
<b>TOTAL STATE OPERATING FUNDS SPENDING</b>	<b>128,472,687</b>	<b>133,337,201</b>	<b>143,804,093</b>	<b>152,362,130</b>	<b>158,807,858</b>	<b>164,599,279</b>

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

	<b>FY 2024 Actuals</b>	<b>FY 2025 Projected</b>	<b>FY 2026 Projected</b>	<b>FY 2027 Projected</b>	<b>FY 2028 Projected</b>	<b>FY 2029 Projected</b>
<b>ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT</b>						
Agriculture and Markets, Department of	45,808	52,669	44,792	45,000	43,500	43,500
Alcoholic Beverage Control, Division of	10,000	4,956	5,000	72,524	72,524	72,524
Economic Development, Department of	44,069	50,353	45,044	45,044	45,044	45,044
Empire State Development Corporation	112,911	127,644	160,995	161,660	161,660	151,660
Financial Services, Department of	69,416	101,522	96,272	96,272	96,272	96,272
Olympic Regional Development Authority	0	0	40,000	0	0	0
Public Service Department	148,931	51,479	15,133	17,633	25,133	25,133
<b>Functional Total</b>	<b>431,135</b>	<b>388,623</b>	<b>407,236</b>	<b>438,133</b>	<b>444,133</b>	<b>434,133</b>
<b>PARKS AND THE ENVIRONMENT</b>						
Environmental Conservation, Department of	1,226	5,568	2,128	2,128	2,128	2,128
Parks, Recreation and Historic Preservation, Office of	7,044	8,750	6,750	6,750	6,750	6,750
<b>Functional Total</b>	<b>8,270</b>	<b>14,318</b>	<b>8,878</b>	<b>8,878</b>	<b>8,878</b>	<b>8,878</b>
<b>TRANSPORTATION</b>						
Motor Vehicles, Department of	1,250	0	0	0	0	0
Transportation, Department of	5,236,231	5,143,921	5,321,897	5,315,974	5,317,566	5,319,175
<b>Functional Total</b>	<b>5,237,481</b>	<b>5,143,921</b>	<b>5,321,897</b>	<b>5,315,974</b>	<b>5,317,566</b>	<b>5,319,175</b>
<b>HEALTH</b>						
Aging, Office for the	173,444	202,861	232,193	193,019	204,188	210,368
Health, Department of	29,756,062	33,735,523	37,916,127	40,547,396	41,742,373	44,327,262
<i>Medical Assistance</i>	26,924,453	30,153,237	34,473,874	37,098,485	38,543,952	41,082,449
<i>Medicaid Administration</i>	879,892	868,231	895,231	895,231	620,231	620,231
<i>Public Health</i>	1,951,717	2,714,055	2,547,022	2,553,680	2,578,190	2,624,582
<b>Functional Total</b>	<b>29,929,506</b>	<b>33,938,384</b>	<b>38,148,320</b>	<b>40,740,415</b>	<b>41,946,561</b>	<b>44,537,630</b>
<b>SOCIAL WELFARE</b>						
Children and Family Services, Office of	2,086,337	2,666,061	2,979,005	2,892,112	3,140,707	3,182,605
<i>OCFS</i>	2,027,324	2,595,025	2,861,075	2,772,182	3,019,777	3,059,675
<i>OCFS - Other</i>	59,013	71,036	117,930	119,930	120,930	122,930
Housing and Community Renewal, Division of	26,630	51,740	136,552	71,356	56,928	54,928
Human Rights, Division of	0	0	500	500	500	500
Labor, Department of	30,555	35,635	72,050	53,650	53,650	53,650
National and Community Service	0	488	511	533	556	556
Temporary and Disability Assistance, Office of	2,313,130	3,650,423	2,708,649	1,983,583	2,080,058	2,177,379
<i>Welfare Assistance</i>	1,219,967	1,323,787	1,399,084	1,375,819	1,393,908	1,412,997
<i>All Other</i>	1,093,163	2,326,636	1,309,565	607,764	686,150	764,382
<b>Functional Total</b>	<b>4,456,652</b>	<b>6,404,347</b>	<b>5,897,267</b>	<b>5,001,734</b>	<b>5,332,399</b>	<b>5,469,618</b>
<b>MENTAL HYGIENE</b>						
Addiction Services and Supports, Office of	535,729	562,961	674,845	676,715	693,340	717,119
<i>OASAS</i>	484,871	528,277	611,519	646,437	661,475	683,643
<i>OASAS - Other</i>	50,858	34,684	63,326	30,278	31,865	33,476
Justice Center	544	806	857	857	857	857
Mental Health, Office of	1,767,052	2,196,223	2,752,112	3,066,006	3,056,567	3,227,576
<i>OMH</i>	1,368,988	1,686,894	2,039,756	2,386,946	2,362,150	2,517,799
<i>OMH - Other</i>	398,064	509,329	712,356	679,060	694,417	709,777
People with Developmental Disabilities, Office for	4,509,629	2,782,048	4,319,937	4,800,330	5,285,313	5,584,895
<i>OPWDD</i>	539,560	477,915	486,971	498,938	511,204	528,361
<i>OPWDD - Other</i>	3,970,069	2,304,133	3,832,966	4,301,392	4,774,109	5,056,534
<b>Functional Total</b>	<b>6,812,954</b>	<b>5,542,038</b>	<b>7,747,751</b>	<b>8,543,908</b>	<b>9,036,077</b>	<b>9,530,447</b>
<b>PUBLIC PROTECTION/CRIMINAL JUSTICE</b>						
Corrections and Community Supervision, Department of	8,449	15,106	15,106	15,106	15,106	15,856
<i>DOCCS</i>	6,700	9,706	9,706	9,706	9,706	10,456
<i>DOCCS - Other</i>	1,749	5,400	5,400	5,400	5,400	5,400
Criminal Justice Services, Division of	306,298	445,412	534,154	467,654	467,654	467,654
Homeland Security and Emergency Services, Division of	60,959	120,433	101,707	105,016	105,211	105,211
Indigent Legal Services, Office of	305,349	317,629	410,630	407,296	315,296	350,296
Military and Naval Affairs, Division of	2,558	1,753	1,777	1,801	1,821	1,821
Victim Services, Office of	23,414	76,458	104,160	137,058	137,058	137,058
<b>Functional Total</b>	<b>707,027</b>	<b>976,791</b>	<b>1,167,534</b>	<b>1,133,931</b>	<b>1,042,146</b>	<b>1,077,896</b>
<b>HIGHER EDUCATION</b>						
City University of New York	2,005,307	2,123,797	2,257,123	2,220,553	2,218,787	2,242,720
Higher Education Services Corporation, New York State	578,640	666,107	718,047	735,239	752,270	762,642
State University of New York	538,252	593,489	598,614	601,685	601,685	587,041
<b>Functional Total</b>	<b>3,122,199</b>	<b>3,383,393</b>	<b>3,573,784</b>	<b>3,557,477</b>	<b>3,572,742</b>	<b>3,592,403</b>
<b>EDUCATION</b>						
Arts, Council on the	94,118	88,013	62,033	41,533	41,533	41,533
Education, Department of	37,448,184	39,527,878	41,132,991	42,518,063	43,674,467	44,875,278
<i>School Aid</i>	33,232,059	35,152,074	36,619,716	37,890,242	38,948,705	40,063,927
<i>School Aid - Other</i>	151,315	140,000	140,300	140,300	140,300	140,300
<i>STAR Property Tax Relief</i>	1,607,753	1,453,393	1,396,911	1,319,991	1,246,842	1,180,205
<i>Special Education Categorical Programs</i>	1,408,000	1,507,434	1,598,997	1,695,861	1,796,431	1,897,641
<i>All Other</i>	1,049,057	1,274,977	1,377,067	1,471,669	1,542,189	1,593,205
<b>Functional Total</b>	<b>37,542,302</b>	<b>39,615,891</b>	<b>41,195,024</b>	<b>42,559,596</b>	<b>43,716,000</b>	<b>44,916,811</b>
<b>GENERAL GOVERNMENT</b>						

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

	<b>FY 2024 Actuals</b>	<b>FY 2025 Projected</b>	<b>FY 2026 Projected</b>	<b>FY 2027 Projected</b>	<b>FY 2028 Projected</b>	<b>FY 2029 Projected</b>
Civil Service, Department of	4	300	300	300	300	300
Elections, State Board of	4,306	48,700	17,700	107,700	17,700	57,700
Gaming Commission, New York State	126,434	130,100	132,100	132,500	132,400	126,600
General Services, Office of	18,870	8,935	0	0	0	0
Prevention of Domestic Violence, Office for State, Department of	4,618	9,262	9,212	9,212	9,212	9,212
Taxation and Finance, Department of	51,069	72,837	36,228	26,228	19,728	19,728
Veterans' Services, Department of	5,339	6,776	6,776	6,776	6,776	6,776
<b>Functional Total</b>	<u>221,083</u>	<u>288,325</u>	<u>214,504</u>	<u>293,624</u>	<u>197,024</u>	<u>231,224</u>
<b>ELECTED OFFICIALS</b>						
Judiciary	219,889	277,379	327,600	327,600	327,600	327,600
Law, Department of	33,803	20,000	0	0	0	0
<b>Functional Total</b>	<u>253,692</u>	<u>297,379</u>	<u>327,600</u>	<u>327,600</u>	<u>327,600</u>	<u>327,600</u>
<b>LOCAL GOVERNMENT ASSISTANCE</b>						
Aid and Incentives for Municipalities	722,146	775,492	783,846	740,846	740,846	740,846
County-Wide Shared Services Initiative	3,708	4,500	15,000	0	0	0
Miscellaneous Financial Assistance	23,915	21,339	38,750	23,750	23,750	23,750
Municipalities with VLT Facilities	28,885	30,119	30,119	30,119	30,119	30,119
Small Government Assistance	217	218	218	218	218	218
<b>Functional Total</b>	<u>778,871</u>	<u>831,668</u>	<u>867,933</u>	<u>794,933</u>	<u>794,933</u>	<u>794,933</u>
<b>ALL OTHER CATEGORIES</b>						
Miscellaneous	(299,627)	(50,960)	94,599	308,742	758,742	608,742
<b>Functional Total</b>	<u>(299,627)</u>	<u>(50,960)</u>	<u>94,599</u>	<u>308,742</u>	<u>758,742</u>	<u>608,742</u>
<b>TOTAL ASSISTANCE AND GRANTS SPENDING</b>	<u><u>89,201,545</u></u>	<u><u>96,774,118</u></u>	<u><u>104,972,327</u></u>	<u><u>109,024,945</u></u>	<u><u>112,494,801</u></u>	<u><u>116,849,490</u></u>

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

	<b>FY 2024 Actuals</b>	<b>FY 2025 Projected</b>	<b>FY 2026 Projected</b>	<b>FY 2027 Projected</b>	<b>FY 2028 Projected</b>	<b>FY 2029 Projected</b>
<b>ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT</b>						
Agriculture and Markets, Department of	45,731	49,218	55,186	58,956	59,196	59,412
Alcoholic Beverage Control, Division of	48,997	60,876	66,130	64,910	66,019	66,019
Economic Development, Department of	23,493	19,052	19,052	19,052	19,052	19,052
Empire State Development Corporation	126	0	0	0	0	0
Financial Services, Department of	229,769	218,440	224,093	224,093	224,093	224,093
Olympic Regional Development Authority	14,157	10,054	9,054	9,054	9,054	9,054
Public Service Department	55,865	76,019	77,821	81,558	83,230	85,126
<b>Functional Total</b>	<b>418,138</b>	<b>433,659</b>	<b>451,336</b>	<b>457,623</b>	<b>460,644</b>	<b>462,756</b>
<b>PARKS AND THE ENVIRONMENT</b>						
Adirondack Park Agency	5,454	5,988	6,686	6,937	6,955	6,974
Environmental Conservation, Department of	252,852	293,217	299,289	300,703	304,910	308,179
Parks, Recreation and Historic Preservation, Office of	228,603	246,367	260,765	269,833	270,159	270,490
<b>Functional Total</b>	<b>486,909</b>	<b>545,572</b>	<b>566,740</b>	<b>577,473</b>	<b>582,024</b>	<b>585,643</b>
<b>TRANSPORTATION</b>						
Motor Vehicles, Department of	62,278	62,874	73,133	68,090	68,532	68,511
Transportation, Department of	386,142	362,768	373,850	384,575	395,638	407,475
Waterfront Commission	2,500	4,715	4,799	4,836	4,978	5,071
<b>Functional Total</b>	<b>450,920</b>	<b>430,357</b>	<b>451,782</b>	<b>457,501</b>	<b>469,148</b>	<b>481,057</b>
<b>HEALTH</b>						
Aging, Office for the	4,684	4,334	4,336	4,336	4,336	4,336
Health, Department of	1,000,137	761,791	905,437	895,537	906,649	894,268
<i>Essential Plan</i>	87,193	0	0	0	0	0
<i>Medicaid Administration</i>	293,440	380,256	350,179	351,880	363,823	346,999
<i>Public Health</i>	619,504	381,535	555,258	543,657	542,826	547,269
Medicaid Inspector General, Office of the	19,145	19,222	20,143	20,143	20,143	20,143
<b>Functional Total</b>	<b>1,023,966</b>	<b>785,347</b>	<b>929,916</b>	<b>920,016</b>	<b>931,128</b>	<b>918,747</b>
<b>SOCIAL WELFARE</b>						
Children and Family Services, Office of	219,165	306,144	344,375	357,226	369,781	369,781
<i>OCFS</i>	219,165	306,144	344,375	357,226	369,781	369,781
Housing and Community Renewal, Division of	52,704	62,384	77,393	70,742	72,640	72,640
Human Rights, Division of	16,289	18,829	31,153	31,153	31,153	31,153
Labor, Department of	55,446	59,501	85,726	75,738	75,738	75,738
National and Community Service	311	355	358	361	361	361
Temporary and Disability Assistance, Office of	206,344	132,280	151,694	150,736	150,736	150,736
<i>All Other</i>	206,344	132,280	151,694	150,736	150,736	150,736
<b>Functional Total</b>	<b>550,259</b>	<b>579,493</b>	<b>690,699</b>	<b>685,956</b>	<b>700,409</b>	<b>700,409</b>
<b>MENTAL HYGIENE</b>						
Addiction Services and Supports, Office of	106,558	122,050	137,132	155,245	151,032	152,548
<i>OASAS</i>	41,507	51,766	63,263	76,911	75,009	75,531
<i>OASAS - Other</i>	65,051	70,284	73,869	78,334	76,023	77,017
Developmental Disabilities, State Council on	0	0	1,500	1,500	1,500	1,500
Justice Center	36,398	34,577	40,976	43,156	42,086	42,642
Mental Health, Office of	1,856,422	1,996,362	2,201,033	2,343,808	2,304,748	2,333,717
<i>OMH</i>	507,878	565,176	610,621	653,744	638,370	646,510
<i>OMH - Other</i>	1,348,544	1,431,186	1,590,412	1,690,064	1,666,378	1,687,207
People with Developmental Disabilities, Office for	1,653,527	1,704,986	1,843,712	1,906,936	1,875,467	1,896,293
<i>OPWDD</i>	26,219	202	202	202	202	202
<i>OPWDD - Other</i>	1,627,308	1,704,784	1,843,510	1,906,734	1,875,265	1,896,091
<b>Functional Total</b>	<b>3,652,905</b>	<b>3,857,975</b>	<b>4,224,353</b>	<b>4,450,645</b>	<b>4,374,833</b>	<b>4,426,700</b>
<b>PUBLIC PROTECTION/CRIMINAL JUSTICE</b>						
Correction, Commission of	3,830	3,567	4,159	4,251	4,195	4,195
Corrections and Community Supervision, Department of	2,678,553	2,883,487	2,885,114	2,883,592	2,937,790	2,937,790
<i>DOCCS</i>	2,678,553	2,883,487	2,885,114	2,883,592	2,937,790	2,937,790
Criminal Justice Services, Division of	48,969	50,070	56,831	57,627	60,169	60,169
Homeland Security and Emergency Services, Division of	45,629	63,094	74,099	77,546	79,816	79,816
Indigent Legal Services, Office of	5,003	5,210	5,502	5,597	5,695	5,695
Judicial Conduct, Commission on	7,561	8,716	9,330	9,330	9,330	9,330
Judicial Nomination, Commission on	10	30	30	30	30	30
Judicial Screening Committees, New York State	15	38	38	38	38	38
Military and Naval Affairs, Division of	237,070	300,453	133,854	134,499	137,155	139,574
Prosecutorial Conduct, Commission on	0	750	3,000	3,000	3,000	3,000
State Police, Division of	853,098	885,397	951,917	960,532	978,761	977,776
Statewide Financial System	33,581	32,182	35,267	34,036	34,036	34,036
Victim Services, Office of	5,200	12,889	13,261	12,961	13,093	13,093
<b>Functional Total</b>	<b>3,918,519</b>	<b>4,245,883</b>	<b>4,172,402</b>	<b>4,183,039</b>	<b>4,263,108</b>	<b>4,264,542</b>
<b>HIGHER EDUCATION</b>						
City University of New York	215	250	0	0	0	0
Higher Education Services Corporation, New York State	15,350	22,618	26,668	37,003	36,862	36,887
State University of New York	7,402,064	7,536,693	8,072,483	8,242,410	8,548,305	8,898,989
<b>Functional Total</b>	<b>7,417,629</b>	<b>7,559,561</b>	<b>8,099,151</b>	<b>8,279,413</b>	<b>8,585,167</b>	<b>8,935,876</b>
<b>EDUCATION</b>						
Arts, Council on the	4,331	6,424	7,541	7,651	7,653	7,653
Education, Department of	158,610	197,559	195,287	196,570	199,191	199,191



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

	<b>FY 2024 Actuals</b>	<b>FY 2025 Projected</b>	<b>FY 2026 Projected</b>	<b>FY 2027 Projected</b>	<b>FY 2028 Projected</b>	<b>FY 2029 Projected</b>
<i>All Other</i>	158,610	197,559	195,287	196,570	199,191	199,191
<b>Functional Total</b>	<b>162,941</b>	<b>203,983</b>	<b>202,828</b>	<b>204,221</b>	<b>206,844</b>	<b>206,844</b>
<b>GENERAL GOVERNMENT</b>						
Budget, Division of the	62,080	33,602	38,668	35,868	35,868	35,868
Civil Service, Department of	30,258	33,892	52,468	54,176	54,174	54,174
Deferred Compensation Board	446	622	637	649	649	649
Elections, State Board of	17,948	22,569	33,712	34,575	34,470	34,220
Employee Relations, Office of	7,052	11,909	11,894	12,082	12,082	12,082
Ethics and Lobbying, Independent Commission on	6,184	7,731	7,981	7,731	7,731	7,731
Gaming Commission, New York State	47,546	60,711	64,628	64,628	64,628	64,628
General Services, Office of	120,969	130,708	196,679	153,424	153,424	153,424
Information Technology Services, Office of	650,788	741,222	813,991	830,107	832,076	833,833
Inspector General, Office of the	9,165	10,691	11,741	11,902	11,902	11,902
Labor Management Committees	32,880	33,994	34,715	35,452	35,452	35,452
Prevention of Domestic Violence, Office for	2,467	3,474	4,369	3,994	4,038	4,038
Public Employment Relations Board	4,094	5,094	5,894	5,967	5,967	5,967
State, Department of	61,788	66,144	80,235	82,004	82,004	82,004
Tax Appeals, Division of	3,124	3,882	3,882	3,882	3,882	3,882
Taxation and Finance, Department of	330,020	344,786	355,183	353,034	353,034	353,034
Veterans' Services, Department of	7,260	9,488	8,904	8,962	8,962	8,962
Welfare Inspector General, Office of	699	808	822	836	836	836
Workers' Compensation Board	148,600	151,231	157,896	161,321	161,321	161,321
<b>Functional Total</b>	<b>1,543,368</b>	<b>1,672,558</b>	<b>1,884,299</b>	<b>1,860,594</b>	<b>1,862,500</b>	<b>1,864,007</b>
<b>ELECTED OFFICIALS</b>						
Audit and Control, Department of	183,863	191,458	206,716	210,097	213,708	213,708
Executive Chamber	22,829	21,203	24,803	24,803	24,803	24,803
Judiciary	2,151,351	2,408,800	2,644,700	2,644,700	2,644,700	2,644,700
Law, Department of	237,571	262,515	284,059	287,018	291,475	291,475
Legislature	256,986	293,875	299,592	299,592	299,592	299,592
Lieutenant Governor, Office of the	637	896	1,246	1,246	1,246	1,246
<b>Functional Total</b>	<b>2,853,237</b>	<b>3,178,747</b>	<b>3,461,116</b>	<b>3,467,456</b>	<b>3,475,524</b>	<b>3,475,524</b>
<b>ALL OTHER CATEGORIES</b>						
Long-Term Debt Service	48,761	39,450	41,015	38,515	38,515	38,515
Miscellaneous	(948,978)	(495,282)	332,519	1,052,364	1,452,373	852,382
<b>Functional Total</b>	<b>(900,217)</b>	<b>(455,832)</b>	<b>373,534</b>	<b>1,090,879</b>	<b>1,490,888</b>	<b>890,897</b>
<b>TOTAL STATE OPERATIONS SPENDING</b>	<b>21,578,574</b>	<b>23,037,303</b>	<b>25,508,156</b>	<b>26,634,816</b>	<b>27,402,217</b>	<b>27,213,002</b>

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

	<b>FY 2024</b> <b>Actuals</b>	<b>FY 2025</b> <b>Projected</b>	<b>FY 2026</b> <b>Projected</b>	<b>FY 2027</b> <b>Projected</b>	<b>FY 2028</b> <b>Projected</b>	<b>FY 2029</b> <b>Projected</b>
<b>ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT</b>						
Agriculture and Markets, Department of	38,265	42,240	46,440	50,134	50,365	50,581
Alcoholic Beverage Control, Division of	24,343	34,416	40,029	40,632	41,248	41,248
Economic Development, Department of	14,060	14,769	14,769	14,769	14,769	14,769
Financial Services, Department of	176,282	163,054	168,554	168,554	168,554	168,554
Olympic Regional Development Authority	8,829	3,838	2,838	2,838	2,838	2,838
Public Service Department	48,365	61,174	63,890	66,623	68,126	70,022
<b>Functional Total</b>	<b>310,144</b>	<b>319,491</b>	<b>336,520</b>	<b>343,550</b>	<b>345,900</b>	<b>348,012</b>
<b>PARKS AND THE ENVIRONMENT</b>						
Adirondack Park Agency	4,418	4,925	5,316	5,710	5,728	5,747
Environmental Conservation, Department of	211,407	244,606	253,485	253,447	255,151	255,418
Parks, Recreation and Historic Preservation, Office of	176,173	200,264	210,793	216,243	216,564	216,895
<b>Functional Total</b>	<b>391,998</b>	<b>449,795</b>	<b>469,594</b>	<b>475,400</b>	<b>477,443</b>	<b>478,060</b>
<b>TRANSPORTATION</b>						
Motor Vehicles, Department of	44,372	49,370	50,883	50,883	51,207	51,207
Transportation, Department of	206,211	183,701	189,824	195,504	201,378	207,392
Waterfront Commission	2,300	3,890	3,959	3,979	4,104	4,180
<b>Functional Total</b>	<b>252,883</b>	<b>236,961</b>	<b>244,666</b>	<b>250,366</b>	<b>256,689</b>	<b>262,779</b>
<b>HEALTH</b>						
Aging, Office for the	4,552	4,196	4,196	4,196	4,196	4,196
Health, Department of	317,957	349,439	376,689	379,103	380,497	381,644
<i>Essential Plan</i>	3,677	0	0	0	0	0
<i>Medicaid Administration</i>	54,794	57,950	66,630	66,697	66,937	66,937
<i>Public Health</i>	259,486	291,489	310,059	312,406	313,560	314,707
Medicaid Inspector General, Office of the	16,667	16,673	17,523	17,523	17,523	17,523
<b>Functional Total</b>	<b>339,176</b>	<b>370,308</b>	<b>398,408</b>	<b>400,822</b>	<b>402,216</b>	<b>403,363</b>
<b>SOCIAL WELFARE</b>						
Children and Family Services, Office of	151,502	215,501	244,718	256,528	265,529	265,529
<i>OCFS</i>	151,502	215,501	244,718	256,528	265,529	265,529
Housing and Community Renewal, Division of	41,125	46,683	54,760	54,760	54,760	54,760
Human Rights, Division of	14,662	15,215	24,339	24,339	24,339	24,339
Labor, Department of	35,826	36,851	49,921	49,933	49,933	49,933
National and Community Service	279	346	349	352	352	352
Temporary and Disability Assistance, Office of	66,392	70,269	81,314	81,212	81,212	81,212
<i>All Other</i>	66,392	70,269	81,314	81,212	81,212	81,212
<b>Functional Total</b>	<b>309,786</b>	<b>384,865</b>	<b>455,401</b>	<b>467,124</b>	<b>476,125</b>	<b>476,125</b>
<b>MENTAL HYGIENE</b>						
Addiction Services and Supports, Office of	72,527	83,995	91,054	99,989	95,676	96,544
<i>OASAS</i>	24,947	30,520	33,917	38,606	37,039	37,349
<i>OASAS - Other</i>	47,580	53,475	57,137	61,383	58,637	59,195
Developmental Disabilities, State Council on	0	0	1,500	1,500	1,500	1,500
Justice Center	28,246	26,695	32,095	34,047	32,745	33,063
Mental Health, Office of	1,389,863	1,456,788	1,615,532	1,737,157	1,691,790	1,707,816
<i>OMH</i>	385,317	426,722	489,093	527,357	513,125	517,641
<i>OMH - Other</i>	1,004,546	1,030,066	1,126,439	1,209,800	1,178,665	1,190,175
People with Developmental Disabilities, Office for	1,454,550	1,476,035	1,578,699	1,645,907	1,608,422	1,623,232
<i>OPWDD</i>	418	0	0	0	0	0
<i>OPWDD - Other</i>	1,454,132	1,476,035	1,578,699	1,645,907	1,608,422	1,623,232
<b>Functional Total</b>	<b>2,945,186</b>	<b>3,043,513</b>	<b>3,318,880</b>	<b>3,518,600</b>	<b>3,430,133</b>	<b>3,462,155</b>
<b>PUBLIC PROTECTION/CRIMINAL JUSTICE</b>						
Correction, Commission of	3,649	3,298	3,884	3,970	3,916	3,916
Corrections and Community Supervision, Department of	2,161,546	2,378,479	2,331,054	2,332,132	2,376,330	2,376,330
<i>DOCCS</i>	2,161,546	2,378,479	2,331,054	2,332,132	2,376,330	2,376,330
Criminal Justice Services, Division of	35,009	39,678	45,165	45,762	47,211	47,211
Homeland Security and Emergency Services, Division of	29,933	41,740	48,345	50,840	52,365	52,365
Indigent Legal Services, Office of	4,397	4,310	4,579	4,656	4,736	4,736
Judicial Conduct, Commission on	5,644	6,516	7,130	7,130	7,130	7,130
Military and Naval Affairs, Division of	188,584	225,120	116,278	118,604	120,976	123,395
Prosecutorial Conduct, Commission on	0	350	1,957	1,957	1,957	1,957
State Police, Division of	746,446	787,334	845,366	855,641	872,613	871,628
Statewide Financial System	13,086	12,806	13,068	13,336	13,336	13,336
Victim Services, Office of	4,020	4,784	4,847	4,847	4,924	4,924
<b>Functional Total</b>	<b>3,192,314</b>	<b>3,504,415</b>	<b>3,421,673</b>	<b>3,438,875</b>	<b>3,505,494</b>	<b>3,506,928</b>
<b>HIGHER EDUCATION</b>						
Higher Education Services Corporation, New York State	7,906	10,300	11,200	11,650	12,009	12,034
State University of New York	4,636,156	4,722,812	5,087,453	5,156,201	5,330,247	5,536,583
<b>Functional Total</b>	<b>4,644,062</b>	<b>4,733,112</b>	<b>5,098,653</b>	<b>5,167,851</b>	<b>5,342,256</b>	<b>5,548,617</b>
<b>EDUCATION</b>						
Arts, Council on the	2,848	2,995	3,824	3,885	3,886	3,886
Education, Department of	106,803	114,343	116,067	119,057	120,568	120,568
<i>All Other</i>	106,803	114,343	116,067	119,057	120,568	120,568
<b>Functional Total</b>	<b>109,651</b>	<b>117,338</b>	<b>119,891</b>	<b>122,942</b>	<b>124,454</b>	<b>124,454</b>
<b>GENERAL GOVERNMENT</b>						

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

	<b>FY 2024 Actuals</b>	<b>FY 2025 Projected</b>	<b>FY 2026 Projected</b>	<b>FY 2027 Projected</b>	<b>FY 2028 Projected</b>	<b>FY 2029 Projected</b>
Budget, Division of the	30,382	31,484	33,163	33,163	33,163	33,163
Civil Service, Department of	23,086	29,588	37,775	38,624	38,071	38,071
Deferred Compensation Board	429	438	447	456	456	456
Elections, State Board of	11,068	14,447	21,124	21,312	21,572	21,572
Employee Relations, Office of	6,913	11,487	11,666	11,849	11,849	11,849
Ethics and Lobbying, Independent Commission on	5,054	6,674	6,674	6,674	6,674	6,674
Gaming Commission, New York State	32,236	34,861	39,161	39,161	39,161	39,161
General Services, Office of	49,224	45,981	54,405	54,362	54,362	54,362
Information Technology Services, Office of	328,965	366,068	407,129	416,255	417,654	418,988
Inspector General, Office of the	7,663	8,877	9,399	9,523	9,523	9,523
Labor Management Committees	7,257	5,823	5,939	6,058	6,058	6,058
Prevention of Domestic Violence, Office for	2,169	2,695	3,418	3,133	3,173	3,173
Public Employment Relations Board	3,831	4,806	5,460	5,527	5,527	5,527
State, Department of	44,506	47,041	50,316	51,316	51,316	51,316
Tax Appeals, Division of	2,909	3,442	3,442	3,442	3,442	3,442
Taxation and Finance, Department of	276,002	273,026	275,774	277,356	277,356	277,356
Veterans' Services, Department of	6,735	7,951	8,131	8,185	8,185	8,185
Welfare Inspector General, Office of	696	699	713	727	727	727
Workers' Compensation Board	92,754	92,026	96,171	98,009	98,009	98,009
<b>Functional Total</b>	<b>931,879</b>	<b>987,414</b>	<b>1,070,307</b>	<b>1,085,132</b>	<b>1,086,278</b>	<b>1,087,612</b>
<b>ELECTED OFFICIALS</b>						
Audit and Control, Department of	141,011	153,840	167,374	169,915	172,758	172,758
Executive Chamber	16,285	17,731	20,031	20,031	20,031	20,031
Judiciary	1,792,135	1,992,900	2,170,300	2,170,300	2,170,300	2,170,300
Law, Department of	173,426	188,178	207,091	209,650	212,904	212,904
Legislature	196,616	223,497	228,418	228,418	228,418	228,418
Lieutenant Governor, Office of the	579	811	1,119	1,119	1,119	1,119
<b>Functional Total</b>	<b>2,320,052</b>	<b>2,576,957</b>	<b>2,794,333</b>	<b>2,799,433</b>	<b>2,805,530</b>	<b>2,805,530</b>
<b>ALL OTHER CATEGORIES</b>						
Miscellaneous	2,166	2,231	332,940	952,968	1,352,977	852,986
<b>Functional Total</b>	<b>2,166</b>	<b>2,231</b>	<b>332,940</b>	<b>952,968</b>	<b>1,352,977</b>	<b>852,986</b>
<b>TOTAL PERSONAL SERVICE SPENDING</b>	<b>15,749,297</b>	<b>16,726,400</b>	<b>18,061,266</b>	<b>19,023,063</b>	<b>19,605,495</b>	<b>19,356,621</b>

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

	<b>FY 2024 Actuals</b>	<b>FY 2025 Projected</b>	<b>FY 2026 Projected</b>	<b>FY 2027 Projected</b>	<b>FY 2028 Projected</b>	<b>FY 2029 Projected</b>
<b>ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT</b>						
Agriculture and Markets, Department of	7,466	6,978	8,746	8,822	8,831	8,831
Alcoholic Beverage Control, Division of	24,654	26,460	26,101	24,278	24,771	24,771
Economic Development, Department of	9,433	4,283	4,283	4,283	4,283	4,283
Empire State Development Corporation	126	0	0	0	0	0
Financial Services, Department of	53,487	55,386	55,539	55,539	55,539	55,539
Olympic Regional Development Authority	5,328	6,216	6,216	6,216	6,216	6,216
Public Service Department	7,500	14,845	13,931	14,935	15,104	15,104
<b>Functional Total</b>	<b>107,994</b>	<b>114,168</b>	<b>114,816</b>	<b>114,073</b>	<b>114,744</b>	<b>114,744</b>
<b>PARKS AND THE ENVIRONMENT</b>						
Adirondack Park Agency	1,036	1,063	1,370	1,227	1,227	1,227
Environmental Conservation, Department of	41,445	48,611	45,804	47,256	49,759	52,761
Parks, Recreation and Historic Preservation, Office of	52,430	46,103	49,972	53,590	53,595	53,595
<b>Functional Total</b>	<b>94,911</b>	<b>95,777</b>	<b>97,146</b>	<b>102,073</b>	<b>104,581</b>	<b>107,583</b>
<b>TRANSPORTATION</b>						
Motor Vehicles, Department of	17,906	13,504	22,250	17,207	17,325	17,304
Transportation, Department of	179,931	179,067	184,026	189,071	194,260	200,083
Waterfront Commission	200	825	840	857	874	891
<b>Functional Total</b>	<b>198,037</b>	<b>193,396</b>	<b>207,116</b>	<b>207,135</b>	<b>212,459</b>	<b>218,278</b>
<b>HEALTH</b>						
Aging, Office for the	132	138	140	140	140	140
Health, Department of	682,180	412,352	528,748	516,434	526,152	512,624
<i>Essential Plan</i>	83,516	0	0	0	0	0
<i>Medicaid Administration</i>	238,646	322,306	283,549	285,183	296,886	280,062
<i>Public Health</i>	360,018	90,046	245,199	231,251	229,266	232,562
Medicaid Inspector General, Office of the	2,478	2,549	2,620	2,620	2,620	2,620
<b>Functional Total</b>	<b>684,790</b>	<b>415,039</b>	<b>531,508</b>	<b>519,194</b>	<b>528,912</b>	<b>515,384</b>
<b>SOCIAL WELFARE</b>						
Children and Family Services, Office of	67,663	90,643	99,657	100,698	104,252	104,252
<i>OCFS</i>	67,663	90,643	99,657	100,698	104,252	104,252
Housing and Community Renewal, Division of	11,579	15,701	22,633	15,982	17,880	17,880
Human Rights, Division of	1,627	3,614	6,814	6,814	6,814	6,814
Labor, Department of	19,620	22,650	35,805	25,805	25,805	25,805
National and Community Service	32	9	9	9	9	9
Temporary and Disability Assistance, Office of	139,952	62,011	70,380	69,524	69,524	69,524
<i>All Other</i>	139,952	62,011	70,380	69,524	69,524	69,524
<b>Functional Total</b>	<b>240,473</b>	<b>194,628</b>	<b>235,298</b>	<b>218,832</b>	<b>224,284</b>	<b>224,284</b>
<b>MENTAL HYGIENE</b>						
Addiction Services and Supports, Office of	34,031	38,055	46,078	55,256	55,356	56,004
<i>OASAS</i>	16,560	21,246	29,346	38,305	37,970	38,182
<i>OASAS - Other</i>	17,471	16,809	16,732	16,951	17,386	17,822
Justice Center	8,152	7,882	8,881	9,109	9,341	9,579
Mental Health, Office of	466,559	539,574	585,501	606,651	612,958	625,901
<i>OMH</i>	122,561	138,454	121,528	126,387	125,245	128,869
<i>OMH - Other</i>	343,998	401,120	463,973	480,264	487,713	497,032
People with Developmental Disabilities, Office for	198,977	228,951	265,013	261,029	267,045	273,061
<i>OPWDD</i>	25,801	202	202	202	202	202
<i>OPWDD - Other</i>	173,176	228,749	264,811	260,827	266,843	272,859
<b>Functional Total</b>	<b>707,719</b>	<b>814,462</b>	<b>905,473</b>	<b>932,045</b>	<b>944,700</b>	<b>964,545</b>
<b>PUBLIC PROTECTION/CRIMINAL JUSTICE</b>						
Corrections, Commission of	181	269	275	281	279	279
Corrections and Community Supervision, Department of	517,007	505,008	554,060	551,460	561,460	561,460
<i>DOCCS</i>	517,007	505,008	554,060	551,460	561,460	561,460
Criminal Justice Services, Division of	13,960	10,392	11,666	11,865	12,958	12,958
Homeland Security and Emergency Services, Division of	15,696	21,354	25,754	26,706	27,451	27,451
Indigent Legal Services, Office of	606	900	923	941	959	959
Judicial Conduct, Commission on	1,917	2,200	2,200	2,200	2,200	2,200
Judicial Nomination, Commission on	10	30	30	30	30	30
Judicial Screening Committees, New York State	15	38	38	38	38	38
Military and Naval Affairs, Division of	48,486	75,333	17,576	15,895	16,179	16,179
Prosecutorial Conduct, Commission on	0	400	1,043	1,043	1,043	1,043
State Police, Division of	106,652	98,063	106,551	104,891	106,148	106,148
Statewide Financial System	20,495	19,376	22,199	20,700	20,700	20,700
Victim Services, Office of	1,180	8,105	8,414	8,114	8,169	8,169
<b>Functional Total</b>	<b>726,205</b>	<b>741,468</b>	<b>750,729</b>	<b>744,164</b>	<b>757,614</b>	<b>757,614</b>
<b>HIGHER EDUCATION</b>						
City University of New York	215	250	0	0	0	0
Higher Education Services Corporation, New York State	7,444	12,318	15,468	25,353	24,853	24,853
State University of New York	2,765,908	2,813,881	2,985,030	3,086,209	3,218,058	3,362,406
<b>Functional Total</b>	<b>2,773,567</b>	<b>2,826,449</b>	<b>3,000,498</b>	<b>3,111,562</b>	<b>3,242,911</b>	<b>3,387,259</b>

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

	<b>FY 2024 Actuals</b>	<b>FY 2025 Projected</b>	<b>FY 2026 Projected</b>	<b>FY 2027 Projected</b>	<b>FY 2028 Projected</b>	<b>FY 2029 Projected</b>
<b>EDUCATION</b>						
Arts, Council on the	1,483	3,429	3,717	3,766	3,767	3,767
Education, Department of	<u>51,807</u>	<u>83,216</u>	<u>79,220</u>	<u>77,513</u>	<u>78,623</u>	<u>78,623</u>
<i>All Other</i>	51,807	83,216	79,220	77,513	78,623	78,623
<b>Functional Total</b>	<u>53,290</u>	<u>86,645</u>	<u>82,937</u>	<u>81,279</u>	<u>82,390</u>	<u>82,390</u>
<b>GENERAL GOVERNMENT</b>						
Budget, Division of the	31,698	2,118	5,505	2,705	2,705	2,705
Civil Service, Department of	7,172	4,304	14,693	15,552	16,103	16,103
Deferred Compensation Board	17	184	190	193	193	193
Elections, State Board of	6,880	8,122	12,588	13,263	12,898	12,648
Employee Relations, Office of	139	422	228	233	233	233
Ethics and Lobbying, Independent Commission on	1,130	1,057	1,307	1,057	1,057	1,057
Gaming Commission, New York State	15,310	25,850	25,467	25,467	25,467	25,467
General Services, Office of	71,745	84,727	142,274	99,062	99,062	99,062
Information Technology Services, Office of	321,823	375,154	406,862	413,852	414,422	414,845
Inspector General, Office of the	1,502	1,814	2,342	2,379	2,379	2,379
Labor Management Committees	25,623	28,171	28,776	29,394	29,394	29,394
Prevention of Domestic Violence, Office for	298	779	951	861	865	865
Public Employment Relations Board	263	288	434	440	440	440
State, Department of	17,282	19,103	29,919	30,688	30,688	30,688
Tax Appeals, Division of	215	440	440	440	440	440
Taxation and Finance, Department of	54,018	71,760	79,409	75,678	75,678	75,678
Veterans' Services, Department of	525	1,537	773	777	777	777
Welfare Inspector General, Office of	3	109	109	109	109	109
Workers' Compensation Board	55,846	59,205	61,725	63,312	63,312	63,312
<b>Functional Total</b>	<u>611,489</u>	<u>685,144</u>	<u>813,992</u>	<u>775,462</u>	<u>776,222</u>	<u>776,395</u>
<b>ELECTED OFFICIALS</b>						
Audit and Control, Department of	42,852	37,618	39,342	40,182	40,950	40,950
Executive Chamber	6,544	3,472	4,772	4,772	4,772	4,772
Judiciary	359,216	415,900	474,400	474,400	474,400	474,400
Law, Department of	64,145	74,337	76,968	77,368	78,571	78,571
Legislature	60,370	70,378	71,174	71,174	71,174	71,174
Lieutenant Governor, Office of the	58	85	127	127	127	127
<b>Functional Total</b>	<u>533,185</u>	<u>601,790</u>	<u>666,783</u>	<u>668,023</u>	<u>669,994</u>	<u>669,994</u>
<b>ALL OTHER CATEGORIES</b>						
Long-Term Debt Service	48,761	39,450	41,015	38,515	38,515	38,515
Miscellaneous	<u>(951,144)</u>	<u>(497,513)</u>	<u>(421)</u>	<u>99,396</u>	<u>99,396</u>	<u>(604)</u>
<b>Functional Total</b>	<u>(902,383)</u>	<u>(458,063)</u>	<u>40,594</u>	<u>137,911</u>	<u>137,911</u>	<u>37,911</u>
<b>TOTAL NON-PERSONAL SERVICE/INDIRECT COSTS SPENDING</b>	<u>5,829,277</u>	<u>6,310,903</u>	<u>7,446,890</u>	<u>7,611,753</u>	<u>7,796,722</u>	<u>7,856,381</u>

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

	<b>FY 2024 Actuals</b>	<b>FY 2025 Projected</b>	<b>FY 2026 Projected</b>	<b>FY 2027 Projected</b>	<b>FY 2028 Projected</b>	<b>FY 2029 Projected</b>
<b>ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT</b>						
Agriculture and Markets, Department of	1,168	2,296	2,296	2,296	2,296	2,296
Alcoholic Beverage Control, Division of	9,684	14,477	15,877	15,877	16,093	16,093
Economic Development, Department of	0	28	28	28	28	28
Financial Services, Department of	113,847	116,803	120,114	120,114	120,114	120,114
Olympic Regional Development Authority	1,487	1,500	1,500	1,500	1,500	1,500
Public Service Department	32,830	40,255	41,686	44,813	47,360	50,297
<b>Functional Total</b>	<b>159,016</b>	<b>175,359</b>	<b>181,501</b>	<b>184,628</b>	<b>187,391</b>	<b>190,328</b>
<b>PARKS AND THE ENVIRONMENT</b>						
Environmental Conservation, Department of	45,640	46,972	49,670	49,492	49,708	49,841
Parks, Recreation and Historic Preservation, Office of	4,988	5,546	5,560	5,560	5,560	5,560
<b>Functional Total</b>	<b>50,628</b>	<b>52,518</b>	<b>55,230</b>	<b>55,052</b>	<b>55,268</b>	<b>55,401</b>
<b>TRANSPORTATION</b>						
Motor Vehicles, Department of	22,596	26,619	27,560	27,603	27,622	27,643
Transportation, Department of	2,149	2,232	2,348	2,470	2,893	2,954
Waterfront Commission	42	0	0	0	0	0
<b>Functional Total</b>	<b>24,787</b>	<b>28,851</b>	<b>29,908</b>	<b>30,073</b>	<b>30,515</b>	<b>30,597</b>
<b>HEALTH</b>						
Health, Department of	42,013	54,808	54,885	55,276	55,473	55,668
<i>Medicaid Administration</i>	3,933	5,001	5,001	5,001	5,001	5,001
<i>Public Health</i>	38,080	49,807	49,884	50,275	50,472	50,667
<b>Functional Total</b>	<b>42,013</b>	<b>54,808</b>	<b>54,885</b>	<b>55,276</b>	<b>55,473</b>	<b>55,668</b>
<b>SOCIAL WELFARE</b>						
Children and Family Services, Office of	1,869	2,502	2,600	2,701	2,787	2,787
<i>OCFS</i>	1,869	2,502	2,600	2,701	2,787	2,787
Housing and Community Renewal, Division of	20,328	26,552	30,181	29,953	29,953	29,953
Labor, Department of	23,757	27,886	26,399	26,408	26,408	26,408
Temporary and Disability Assistance, Office of	14	128	128	128	128	128
<i>All Other</i>	14	128	128	128	128	128
<b>Functional Total</b>	<b>45,968</b>	<b>57,068</b>	<b>59,308</b>	<b>59,190</b>	<b>59,276</b>	<b>59,276</b>
<b>MENTAL HYGIENE</b>						
Addiction Services and Supports, Office of	32	577	589	1,442	1,455	1,455
<i>OASAS</i>	32	577	589	1,442	1,455	1,455
Mental Health, Office of	0	388	393	398	398	398
<i>OMH</i>	0	388	393	398	398	398
<b>Functional Total</b>	<b>32</b>	<b>965</b>	<b>982</b>	<b>1,840</b>	<b>1,853</b>	<b>1,853</b>
<b>PUBLIC PROTECTION/CRIMINAL JUSTICE</b>						
Corrections and Community Supervision, Department of	333	637	639	642	642	642
<i>DOCCS</i>	333	637	639	642	642	642
Homeland Security and Emergency Services, Division of	631	876	879	882	900	900
Indigent Legal Services, Office of	2,891	2,836	3,001	3,050	3,100	3,100
Military and Naval Affairs, Division of	0	10	0	0	0	0
State Police, Division of	25,836	29,523	29,523	29,523	29,523	29,523
Victim Services, Office of	2,194	2,373	2,373	2,373	2,407	2,407
<b>Functional Total</b>	<b>31,885</b>	<b>36,255</b>	<b>36,415</b>	<b>36,470</b>	<b>36,572</b>	<b>36,572</b>
<b>HIGHER EDUCATION</b>						
Higher Education Services Corporation, New York State	4,447	5,770	6,207	0	0	0
State University of New York	440,153	591,366	609,642	628,461	647,420	666,841
<b>Functional Total</b>	<b>444,600</b>	<b>597,136</b>	<b>615,849</b>	<b>628,461</b>	<b>647,420</b>	<b>666,841</b>
<b>EDUCATION</b>						
Education, Department of	42,825	46,782	48,300	49,000	49,000	49,000
<i>All Other</i>	42,825	46,782	48,300	49,000	49,000	49,000
<b>Functional Total</b>	<b>42,825</b>	<b>46,782</b>	<b>48,300</b>	<b>49,000</b>	<b>49,000</b>	<b>49,000</b>
<b>GENERAL GOVERNMENT</b>						
Budget, Division of	1,222	1,225	1,300	1,300	1,300	1,300
Civil Service, Department of	0	256	261	266	266	266
Deferred Compensation Board	262	266	272	277	277	277
Gaming Commission, New York State	16,516	20,791	23,383	23,383	23,383	23,383
General Services, Office of	3,724	2,780	2,880	2,937	2,937	2,937
Labor Management Committees	7,766	5,306	5,412	5,520	5,520	5,520
State, Department of	24,638	21,230	22,995	22,995	22,995	22,995
Taxation and Finance, Department of	20,680	22,077	22,077	22,077	22,077	22,077
Veterans' Services, Department of	0	5	5	5	5	5
Workers' Compensation Board	61,942	60,562	64,090	66,377	66,419	66,462
<b>Functional Total</b>	<b>136,750</b>	<b>134,498</b>	<b>142,675</b>	<b>145,137</b>	<b>145,179</b>	<b>145,222</b>
<b>ELECTED OFFICIALS</b>						
Audit and Control, Department of	1,900	2,492	2,667	2,759	2,811	2,811
Judiciary	879,388	971,693	1,043,785	1,043,785	1,043,785	1,043,785
Law, Department of	27,573	28,812	30,087	30,588	31,088	31,088
Legislature	112	0	0	0	0	0
<b>Functional Total</b>	<b>908,973</b>	<b>1,002,997</b>	<b>1,076,539</b>	<b>1,077,132</b>	<b>1,077,684</b>	<b>1,077,684</b>

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

	<u>FY 2024 Actuals</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Projected</u>	<u>FY 2027 Projected</u>	<u>FY 2028 Projected</u>	<u>FY 2029 Projected</u>
<b>ALL OTHER CATEGORIES</b>						
General State Charges	8,807,095	8,174,407	8,702,225	9,757,779	10,966,014	11,960,276
Miscellaneous	<u>1,405</u>	<u>1,281</u>	<u>1,565</u>	<u>1,596</u>	<u>1,599</u>	<u>1,602</u>
<b>Functional Total</b>	<u>8,808,500</u>	<u>8,175,688</u>	<u>8,703,790</u>	<u>9,759,375</u>	<u>10,967,613</u>	<u>11,961,878</u>
<b>TOTAL GENERAL STATE CHARGES SPENDING</b>	<u>10,695,977</u>	<u>10,362,925</u>	<u>11,005,382</u>	<u>12,081,634</u>	<u>13,313,244</u>	<u>14,330,320</u>

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

	<u>FY 2024 Actuals</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Projected</u>	<u>FY 2027 Projected</u>	<u>FY 2028 Projected</u>	<u>FY 2029 Projected</u>
<b>ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT</b>						
Agriculture and Markets, Department of	18,185	61,309	76,309	72,309	53,309	38,309
Economic Development Capital	5,458	8,000	8,000	8,000	8,000	8,000
Economic Development, Department of	11,481	7,900	7,900	7,900	7,900	7,900
Empire State Development Corporation	909,259	1,685,766	2,061,199	1,877,049	1,933,529	1,803,529
Energy Research and Development Authority, New York State	84,350	161,579	30,000	34,313	38,038	42,040
Financial Services, Department of	0	15,000	22,500	22,500	0	0
Lake Ontario Resiliency/Economic Development	8,184	10,250	10,250	370	0	0
Olympic Regional Development Authority	64,629	63,300	173,300	54,800	22,500	28,300
Power Authority, New York	7,282	16,700	65,200	22,200	12,200	2,200
Regional Economic Development Program	295	1,295	1,295	1,295	1,295	295
Strategic Investment Program	(750)	2,000	2,000	2,000	2,000	2,000
<b>Functional Total</b>	<u>1,108,373</u>	<u>2,033,099</u>	<u>2,457,953</u>	<u>2,102,736</u>	<u>2,078,771</u>	<u>1,932,573</u>
<b>PARKS AND THE ENVIRONMENT</b>						
Adirondack Park Agency	0	0	2,000	14,000	9,000	4,000
Environmental Conservation, Department of	1,490,964	1,648,921	2,000,071	2,064,247	2,118,787	2,118,787
Hudson River Park Trust	16,050	10,000	5,633	0	2,000	3,000
Parks, Recreation and Historic Preservation, Office of	246,080	401,897	345,897	333,397	354,897	328,397
Public Facilities Sustainability Program	0	5,000	60,000	15,000	20,000	0
<b>Functional Total</b>	<u>1,753,094</u>	<u>2,065,818</u>	<u>2,413,601</u>	<u>2,426,644</u>	<u>2,504,684</u>	<u>2,454,184</u>
<b>TRANSPORTATION</b>						
Metropolitan Transportation Authority	271,621	753,000	1,310,000	1,487,266	899,867	514,235
Motor Vehicles, Department of	361,648	401,026	381,380	387,506	352,214	385,924
Transportation, Department of	5,529,753	6,410,381	7,245,774	7,528,598	7,884,698	8,132,332
<b>Functional Total</b>	<u>6,163,022</u>	<u>7,564,407</u>	<u>8,937,154</u>	<u>9,403,370</u>	<u>9,136,779</u>	<u>9,032,491</u>
<b>HEALTH</b>						
Health, Department of	673,733	732,173	1,146,006	1,159,676	1,229,179	1,189,392
Public Health	673,733	732,173	1,146,006	1,159,676	1,229,179	1,189,392
<b>Functional Total</b>	<u>673,733</u>	<u>732,173</u>	<u>1,146,006</u>	<u>1,159,676</u>	<u>1,229,179</u>	<u>1,189,392</u>
<b>SOCIAL WELFARE</b>						
Children and Family Services, Office of	20,212	82,695	83,754	72,317	59,817	59,817
OCFS	20,212	82,695	83,754	72,317	59,817	59,817
Housing and Community Renewal, Division of	983,199	1,690,924	1,941,392	1,865,229	1,862,656	1,457,499
Nonprofit Infrastructure Capital Investment Program	8,472	5,000	25,000	15,000	15,000	9,894
Temporary and Disability Assistance, Office of	102,050	115,341	146,641	121,641	121,641	121,641
All Other	102,050	115,341	146,641	121,641	121,641	121,641
<b>Functional Total</b>	<u>1,113,933</u>	<u>1,893,960</u>	<u>2,196,787</u>	<u>2,074,187</u>	<u>2,059,114</u>	<u>1,648,851</u>
<b>MENTAL HYGIENE</b>						
Addiction Services and Supports, Office of	54,914	76,203	75,581	69,652	69,692	69,735
OASAS	54,914	76,203	75,581	69,652	69,692	69,735
Mental Health, Office of	417,051	440,817	552,915	830,499	821,444	820,371
OMH	417,051	440,817	552,915	830,499	821,444	820,371
People with Developmental Disabilities, Office for	141,770	139,579	208,100	177,719	182,813	179,765
OPWDD	141,770	139,579	208,100	177,719	182,813	179,765
<b>Functional Total</b>	<u>613,735</u>	<u>656,599</u>	<u>836,596</u>	<u>1,077,870</u>	<u>1,073,949</u>	<u>1,069,871</u>
<b>PUBLIC PROTECTION/CRIMINAL JUSTICE</b>						
Corrections and Community Supervision, Department of	390,183	354,964	415,008	340,052	340,052	340,052
DOCCS	390,183	354,964	415,008	340,052	340,052	340,052
Criminal Justice Services, Division of	4,407	84,500	72,250	72,528	66,000	66,000
Homeland Security and Emergency Services, Division of	28,972	59,471	86,453	83,588	72,286	57,286
Military and Naval Affairs, Division of	142,850	50,560	162,531	104,939	72,090	71,504
State Police, Division of	93,066	68,648	75,448	108,839	71,039	71,039
Victim Services, Office of	701	4,100	1,976	0	0	0
<b>Functional Total</b>	<u>660,179</u>	<u>622,243</u>	<u>813,666</u>	<u>709,946</u>	<u>621,467</u>	<u>605,881</u>
<b>HIGHER EDUCATION</b>						
City University of New York	321,617	446,292	730,505	720,513	682,605	647,738
Higher Education Facilities Capital Matching Grants Program	18,745	30,650	40,150	34,150	20,150	14,150
State University of New York	1,156,711	1,309,344	1,590,150	1,595,501	1,613,210	1,559,665
<b>Functional Total</b>	<u>1,497,073</u>	<u>1,786,286</u>	<u>2,360,805</u>	<u>2,350,164</u>	<u>2,315,965</u>	<u>2,221,553</u>
<b>EDUCATION</b>						
Arts, Council on the	140	9,837	0	0	0	0
Education, Department of	399,868	407,972	458,430	389,328	267,041	225,143
School Aid	309,849	300,000	270,000	130,000	95,000	60,000
All Other	90,019	107,972	188,430	259,328	172,041	165,143
<b>Functional Total</b>	<u>400,008</u>	<u>417,809</u>	<u>458,430</u>	<u>389,328</u>	<u>267,041</u>	<u>225,143</u>
<b>GENERAL GOVERNMENT</b>						
Elections, State Board of	12,794	5,500	11,347	16,700	8,000	3,000
General Services, Office of	213,576	258,189	282,624	237,126	253,021	263,021
Information Technology Services, Office of	110,815	188,711	194,073	104,626	139,347	139,347
Public Employment Relations Board	22	2,478	0	0	0	0
State, Department of	19,583	111,513	179,866	215,171	235,088	175,088
Veterans' Services, Department of	255	3,000	745	1,000	0	0
Workers' Compensation Board	1,396	9,000	11,000	11,000	1,918	0
<b>Functional Total</b>	<u>358,441</u>	<u>578,391</u>	<u>679,655</u>	<u>585,623</u>	<u>637,374</u>	<u>580,456</u>



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

	<u>FY 2024 Actuals</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Projected</u>	<u>FY 2027 Projected</u>	<u>FY 2028 Projected</u>	<u>FY 2029 Projected</u>
<b>ELECTED OFFICIALS</b>						
Audit and Control, Department of	2,045	8,105	6,769	12,696	4,509	1,805
Judiciary	25,109	50,000	43,700	24,423	9,000	0
Law, Department of	1,638	1,750	7,945	3,981	1,850	608
<b>Functional Total</b>	<u>28,792</u>	<u>59,855</u>	<u>58,414</u>	<u>41,100</u>	<u>15,359</u>	<u>2,413</u>
<b>ALL OTHER CATEGORIES</b>						
Arts and Cultural Facilities Improvement	8,024	60,000	61,835	40,000	20,000	0
Community Resiliency, Economic Sustainability and Technology	3,254	20,000	30,000	55,000	55,000	55,000
Local Community Assistance Program	4,333	10,000	10,000	15,000	15,000	15,000
Miscellaneous	229,062	(1,698,369)	(1,697,985)	(1,646,746)	(1,653,087)	(1,698,497)
Special Infrastructure Account	93,636	230,881	421,650	654,435	267,204	267,204
<b>Functional Total</b>	<u>338,309</u>	<u>(1,377,488)</u>	<u>(1,174,500)</u>	<u>(882,311)</u>	<u>(1,295,883)</u>	<u>(1,361,293)</u>
<b>TOTAL CAPITAL PROJECTS FUNDS SPENDING</b>	<u>14,708,692</u>	<u>17,033,152</u>	<u>21,184,567</u>	<u>21,438,333</u>	<u>20,643,799</u>	<u>19,601,515</u>

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

	<b>FY 2024 Actuals</b>	<b>FY 2025 Projected</b>	<b>FY 2026 Projected</b>	<b>FY 2027 Projected</b>	<b>FY 2028 Projected</b>	<b>FY 2029 Projected</b>
<b>ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT</b>						
<b>Agriculture and Markets, Department of</b>	<b>136,336</b>	<b>180,929</b>	<b>194,020</b>	<b>193,998</b>	<b>173,738</b>	<b>158,954</b>
Assistance and Grants	50,122	52,669	44,792	45,000	43,500	43,500
State Operations	66,982	62,439	68,407	72,177	72,417	72,633
Personal Service	43,156	45,653	49,853	53,547	53,778	53,994
Non-Personal Service/Indirect Costs	23,826	16,786	18,554	18,630	18,639	18,639
General State Charges	4,312	4,512	4,512	4,512	4,512	4,512
Capital Projects	14,920	61,309	76,309	72,309	53,309	38,309
<b>Alcoholic Beverage Control, Division of</b>	<b>68,681</b>	<b>80,309</b>	<b>87,007</b>	<b>153,311</b>	<b>154,636</b>	<b>154,636</b>
Assistance and Grants	10,000	4,956	5,000	72,524	72,524	72,524
State Operations	48,997	60,876	66,130	64,910	66,019	66,019
Personal Service	24,343	34,416	40,029	40,632	41,248	41,248
Non-Personal Service/Indirect Costs	24,654	26,460	26,101	24,278	24,771	24,771
General State Charges	9,684	14,477	15,877	15,877	16,093	16,093
<b>Economic Development Capital</b>	<b>5,458</b>	<b>8,000</b>	<b>8,000</b>	<b>8,000</b>	<b>8,000</b>	<b>8,000</b>
Assistance and Grants	5,458	8,000	8,000	8,000	8,000	8,000
<b>Economic Development, Department of</b>	<b>87,395</b>	<b>124,633</b>	<b>82,324</b>	<b>82,324</b>	<b>82,324</b>	<b>82,324</b>
Assistance and Grants	62,748	101,808	59,499	59,499	59,499	59,499
State Operations	24,647	19,297	19,297	19,297	19,297	19,297
Personal Service	14,060	14,769	14,769	14,769	14,769	14,769
Non-Personal Service/Indirect Costs	10,587	4,528	4,528	4,528	4,528	4,528
General State Charges	0	28	28	28	28	28
Capital Projects	0	3,500	3,500	3,500	3,500	3,500
<b>Empire State Development Corporation</b>	<b>1,177,551</b>	<b>1,816,910</b>	<b>2,320,694</b>	<b>2,063,459</b>	<b>2,119,939</b>	<b>1,979,939</b>
Assistance and Grants	1,169,611	585,271	1,050,869	1,214,178	1,235,394	1,225,394
State Operations	126	0	0	0	0	0
Non-Personal Service/Indirect Costs	126	0	0	0	0	0
Capital Projects	7,814	1,231,639	1,269,825	849,281	884,545	754,545
<b>Energy Research and Development Authority, New York State</b>	<b>84,350</b>	<b>161,579</b>	<b>30,000</b>	<b>34,313</b>	<b>38,038</b>	<b>42,040</b>
Assistance and Grants	66,137	100,000	0	0	0	0
Capital Projects	18,213	61,579	30,000	34,313	38,038	42,040
<b>Financial Services, Department of</b>	<b>413,032</b>	<b>453,165</b>	<b>464,379</b>	<b>464,379</b>	<b>441,879</b>	<b>441,879</b>
Assistance and Grants	69,416	101,522	96,272	96,272	96,272	96,272
State Operations	229,769	219,840	225,493	225,493	225,493	225,493
Personal Service	176,282	163,054	168,554	168,554	168,554	168,554
Non-Personal Service/Indirect Costs	53,487	56,786	56,939	56,939	56,939	56,939
General State Charges	113,847	116,803	120,114	120,114	120,114	120,114
Capital Projects	0	15,000	22,500	22,500	0	0
<b>Lake Ontario Resiliency/Economic Development</b>	<b>8,184</b>	<b>10,250</b>	<b>10,250</b>	<b>370</b>	<b>0</b>	<b>0</b>
Assistance and Grants	8,184	0	0	0	0	0
Capital Projects	0	10,250	10,250	370	0	0
<b>Olympic Regional Development Authority</b>	<b>80,273</b>	<b>74,854</b>	<b>223,854</b>	<b>65,354</b>	<b>33,054</b>	<b>38,854</b>
Assistance and Grants	0	0	40,000	0	0	3,300
State Operations	14,157	10,054	9,054	9,054	9,054	9,054
Personal Service	8,829	3,838	2,838	2,838	2,838	2,838
Non-Personal Service/Indirect Costs	5,328	6,216	6,216	6,216	6,216	6,216
General State Charges	1,487	1,500	1,500	1,500	1,500	1,500
Capital Projects	64,629	63,300	173,300	54,800	22,500	25,000
<b>Power Authority, New York</b>	<b>7,282</b>	<b>16,700</b>	<b>65,200</b>	<b>22,200</b>	<b>12,200</b>	<b>2,200</b>
Assistance and Grants	7,132	0	0	0	0	0
Capital Projects	150	16,700	65,200	22,200	12,200	2,200
<b>Public Service Department</b>	<b>244,221</b>	<b>169,829</b>	<b>137,118</b>	<b>146,482</b>	<b>158,201</b>	<b>163,034</b>
Assistance and Grants	153,579	51,479	15,133	17,633	25,133	25,133
State Operations	57,812	77,314	79,378	83,115	84,787	86,683
Personal Service	49,365	62,376	65,317	68,050	69,553	71,449
Non-Personal Service/Indirect Costs	8,447	14,938	14,061	15,065	15,234	15,234
General State Charges	32,830	41,036	42,607	45,734	48,281	51,218
<b>Regional Economic Development Program</b>	<b>295</b>	<b>1,295</b>	<b>1,295</b>	<b>1,295</b>	<b>1,295</b>	<b>295</b>
Assistance and Grants	295	0	0	0	0	0
Capital Projects	0	1,295	1,295	1,295	1,295	295
<b>Strategic Investment Program</b>	<b>(750)</b>	<b>2,000</b>	<b>2,000</b>	<b>2,000</b>	<b>2,000</b>	<b>2,000</b>
Assistance and Grants	(750)	0	0	0	0	0
Capital Projects	0	2,000	2,000	2,000	2,000	2,000
<b>Functional Total</b>	<b>2,312,308</b>	<b>3,100,453</b>	<b>3,626,141</b>	<b>3,237,485</b>	<b>3,225,304</b>	<b>3,074,155</b>
<b>PARKS AND THE ENVIRONMENT</b>						
<b>Adirondack Park Agency</b>	<b>5,454</b>	<b>6,338</b>	<b>9,036</b>	<b>21,287</b>	<b>16,305</b>	<b>11,324</b>
State Operations	5,454	6,338	7,036	7,287	7,305	7,324
Personal Service	4,418	4,925	5,316	5,710	5,728	5,747
Non-Personal Service/Indirect Costs	1,036	1,413	1,720	1,577	1,577	1,577
Capital Projects	0	0	2,000	14,000	9,000	4,000
<b>Environmental Conservation, Department of</b>	<b>1,852,405</b>	<b>2,060,883</b>	<b>2,417,363</b>	<b>2,482,775</b>	<b>2,541,738</b>	<b>2,545,140</b>
Assistance and Grants	828,618	695,573	739,133	764,133	764,133	764,133
State Operations	299,354	340,670	346,742	348,156	352,363	355,632
Personal Service	235,055	275,117	283,996	283,958	285,662	285,929

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

	<u>FY 2024 Actuals</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Projected</u>	<u>FY 2027 Projected</u>	<u>FY 2028 Projected</u>	<u>FY 2029 Projected</u>
Non-Personal Service/Indirect Costs	64,299	65,553	62,746	64,198	66,701	69,703
General State Charges	60,861	65,724	68,422	68,244	68,460	68,593
Capital Projects	663,572	958,916	1,263,066	1,302,242	1,356,782	1,356,782
<b>Hudson River Park Trust</b>	<b>16,050</b>	<b>10,000</b>	<b>5,633</b>	<b>0</b>	<b>2,000</b>	<b>3,000</b>
Capital Projects	16,050	10,000	5,633	0	2,000	3,000
<b>Parks, Recreation and Historic Preservation, Office of</b>	<b>492,922</b>	<b>682,868</b>	<b>639,280</b>	<b>635,848</b>	<b>657,674</b>	<b>631,505</b>
Assistance and Grants	7,961	25,020	23,020	23,020	23,020	23,020
State Operations	233,879	250,381	264,779	273,847	274,173	274,504
Personal Service	179,238	203,131	213,660	219,110	219,431	219,762
Non-Personal Service/Indirect Costs	54,641	47,250	51,119	54,737	54,742	54,742
General State Charges	5,004	5,570	5,584	5,584	5,584	5,584
Capital Projects	246,078	401,897	345,897	333,397	354,897	328,397
<b>Public Facilities Sustainability Program</b>	<b>0</b>	<b>5,000</b>	<b>60,000</b>	<b>15,000</b>	<b>20,000</b>	<b>0</b>
Capital Projects	0	5,000	60,000	15,000	20,000	0
<b>Functional Total</b>	<b><u>2,366,831</u></b>	<b><u>2,765,089</u></b>	<b><u>3,131,312</u></b>	<b><u>3,154,910</u></b>	<b><u>3,237,717</u></b>	<b><u>3,190,969</u></b>
<b>TRANSPORTATION</b>						
<b>Metropolitan Transportation Authority</b>	<b>271,621</b>	<b>753,000</b>	<b>1,310,000</b>	<b>1,487,266</b>	<b>899,867</b>	<b>514,235</b>
Assistance and Grants	271,621	753,000	1,310,000	1,487,266	899,867	514,235
<b>Motor Vehicles, Department of</b>	<b>474,724</b>	<b>520,715</b>	<b>512,269</b>	<b>513,395</b>	<b>478,564</b>	<b>512,274</b>
Assistance and Grants	18,878	18,000	18,000	18,000	18,000	18,000
State Operations	68,786	71,980	82,239	77,196	77,638	77,617
Personal Service	48,490	54,165	55,678	55,678	56,002	56,002
Non-Personal Service/Indirect Costs	20,296	17,815	26,561	21,518	21,636	21,615
General State Charges	25,412	29,709	30,650	30,693	30,712	30,733
Capital Projects	361,648	401,026	381,380	387,506	352,214	385,924
<b>Transportation, Department of</b>	<b>11,219,155</b>	<b>11,992,629</b>	<b>13,018,239</b>	<b>13,307,068</b>	<b>13,678,237</b>	<b>13,940,165</b>
Assistance and Grants	6,693,719	6,812,750	7,108,110	7,057,206	7,038,329	7,046,188
State Operations	405,548	386,729	398,498	409,928	421,870	434,494
Personal Service	216,010	194,185	200,623	206,626	212,834	219,192
Non-Personal Service/Indirect Costs	189,538	192,544	197,875	203,302	209,036	215,302
General State Charges	8,369	9,094	9,566	10,064	11,599	11,660
Capital Projects	4,111,519	4,784,056	5,502,065	5,829,870	6,206,439	6,447,823
<b>Waterfront Commission</b>	<b>2,542</b>	<b>4,755</b>	<b>4,839</b>	<b>4,876</b>	<b>5,018</b>	<b>5,111</b>
State Operations	2,500	4,755	4,839	4,876	5,018	5,111
Personal Service	2,300	3,930	3,999	4,019	4,144	4,220
Non-Personal Service/Indirect Costs	200	825	840	857	874	891
General State Charges	42	0	0	0	0	0
<b>Functional Total</b>	<b><u>11,968,042</u></b>	<b><u>13,271,099</u></b>	<b><u>14,845,347</u></b>	<b><u>15,312,605</u></b>	<b><u>15,061,686</u></b>	<b><u>14,971,785</u></b>
<b>HEALTH</b>						
<b>Aging, Office for the</b>	<b>274,948</b>	<b>316,305</b>	<b>345,639</b>	<b>306,465</b>	<b>317,634</b>	<b>323,814</b>
Assistance and Grants	265,356	301,555	330,887	291,713	302,882	309,062
State Operations	9,572	14,750	14,752	14,752	14,752	14,752
Personal Service	7,829	10,264	10,264	10,264	10,264	10,264
Non-Personal Service/Indirect Costs	1,743	4,486	4,488	4,488	4,488	4,488
General State Charges	20	0	0	0	0	0
<b>Health, Department of</b>	<b>100,912,825</b>	<b>107,662,880</b>	<b>113,618,027</b>	<b>117,826,837</b>	<b>118,209,929</b>	<b>122,474,922</b>
<b>Medical Assistance</b>	<b>82,744,521</b>	<b>85,582,095</b>	<b>90,686,217</b>	<b>94,083,630</b>	<b>94,327,931</b>	<b>98,100,366</b>
Assistance and Grants	82,744,521	85,582,095	90,686,217	94,083,630	94,327,931	98,100,366
<b>Essential Plan</b>	<b>9,832,218</b>	<b>12,416,291</b>	<b>13,233,915</b>	<b>13,940,745</b>	<b>14,493,105</b>	<b>14,958,661</b>
Assistance and Grants	9,745,025	11,730,500	13,097,000	13,796,000	14,331,000	14,788,000
State Operations	87,193	685,791	136,874	144,715	162,118	170,694
Personal Service	3,677	5,452	5,702	5,852	6,078	6,078
Non-Personal Service/Indirect Costs	83,516	680,339	131,172	138,863	156,040	164,616
General State Charges	0	0	41	30	(13)	(33)
<b>Medicaid Administration</b>	<b>2,366,313</b>	<b>2,647,746</b>	<b>2,656,136</b>	<b>2,694,329</b>	<b>2,129,304</b>	<b>2,087,480</b>
Assistance and Grants	1,713,169	1,577,065	1,665,065	1,665,065	1,115,065	1,115,065
State Operations	644,419	1,056,198	976,912	1,015,105	1,000,080	958,256
Personal Service	104,551	109,111	122,472	123,065	123,753	123,753
Non-Personal Service/Indirect Costs	539,868	947,087	854,440	892,040	876,327	834,503
General State Charges	8,725	14,483	14,159	14,159	14,159	14,159
<b>Public Health</b>	<b>5,969,773</b>	<b>7,016,748</b>	<b>7,041,759</b>	<b>7,108,133</b>	<b>7,259,589</b>	<b>7,328,415</b>
Assistance and Grants	4,844,407	6,070,365	5,811,812	5,919,404	5,793,941	5,882,591
State Operations	964,865	726,784	848,154	838,290	840,858	847,287
Personal Service	319,665	351,606	370,198	372,538	373,710	374,857
Non-Personal Service/Indirect Costs	645,200	375,178	477,956	465,752	467,148	472,430
General State Charges	78,302	94,479	94,618	95,021	95,234	95,441
Capital Projects	82,199	125,120	287,175	255,418	529,556	503,096
<b>Medicaid Inspector General, Office of the</b>	<b>50,025</b>	<b>49,807</b>	<b>51,649</b>	<b>51,649</b>	<b>51,649</b>	<b>51,649</b>
State Operations	38,989	38,945	40,787	40,787	40,787	40,787
Personal Service	33,334	33,381	35,081	35,081	35,081	35,081
Non-Personal Service/Indirect Costs	5,655	5,564	5,706	5,706	5,706	5,706

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	<u>FY 2024 Actuals</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Projected</u>	<u>FY 2027 Projected</u>	<u>FY 2028 Projected</u>	<u>FY 2029 Projected</u>
General State Charges	11,036	10,862	10,862	10,862	10,862	10,862
<b>Functional Total</b>	<b><u>101,237,798</u></b>	<b><u>108,028,992</u></b>	<b><u>114,015,315</u></b>	<b><u>118,184,951</u></b>	<b><u>118,579,212</u></b>	<b><u>122,850,385</u></b>
<b>SOCIAL WELFARE</b>						
<b>Children and Family Services, Office of</b>	<b><u>4,734,330</u></b>	<b><u>4,740,892</u></b>	<b><u>4,578,348</u></b>	<b><u>4,506,056</u></b>	<b><u>4,756,632</u></b>	<b><u>4,798,530</u></b>
<b>OCFS</b>	<b><u>4,675,317</u></b>	<b><u>4,669,856</u></b>	<b><u>4,460,418</u></b>	<b><u>4,386,126</u></b>	<b><u>4,635,702</u></b>	<b><u>4,675,600</u></b>
Assistance and Grants	4,313,784	4,145,293	3,893,475	3,816,482	4,064,077	4,103,975
State Operations	<u>321,721</u>	<u>416,595</u>	<u>456,929</u>	<u>470,036</u>	<u>483,737</u>	<u>483,737</u>
Personal Service	188,628	250,292	280,116	292,540	301,773	301,773
Non-Personal Service/Indirect Costs	133,093	166,303	176,813	177,496	181,964	181,964
General State Charges	19,600	25,273	26,260	27,291	28,071	28,071
Capital Projects	20,212	82,695	83,754	72,317	59,817	59,817
<b>OCFS - Other</b>	<b><u>59,013</u></b>	<b><u>71,036</u></b>	<b><u>117,930</u></b>	<b><u>119,930</u></b>	<b><u>120,930</u></b>	<b><u>122,930</u></b>
Assistance and Grants	59,013	71,036	117,930	119,930	120,930	122,930
<b>Housing and Community Renewal, Division of</b>	<b><u>1,234,380</u></b>	<b><u>1,932,518</u></b>	<b><u>2,284,444</u></b>	<b><u>2,137,101</u></b>	<b><u>2,105,998</u></b>	<b><u>1,680,775</u></b>
Assistance and Grants	1,147,035	1,826,164	2,159,444	2,019,085	1,986,084	1,560,861
State Operations	<u>62,611</u>	<u>74,198</u>	<u>89,213</u>	<u>82,562</u>	<u>84,460</u>	<u>84,460</u>
Personal Service	47,968	55,130	63,212	63,212	63,212	63,212
Non-Personal Service/Indirect Costs	14,643	19,068	26,001	19,350	21,248	21,248
General State Charges	24,734	32,156	35,787	35,454	35,454	35,454
<b>Human Rights, Division of</b>	<b><u>18,622</u></b>	<b><u>23,589</u></b>	<b><u>36,413</u></b>	<b><u>36,413</u></b>	<b><u>36,413</u></b>	<b><u>36,413</u></b>
Assistance and Grants	0	0	500	500	500	500
State Operations	<u>18,622</u>	<u>23,589</u>	<u>35,913</u>	<u>35,913</u>	<u>35,913</u>	<u>35,913</u>
Personal Service	14,662	18,636	27,760	27,760	27,760	27,760
Non-Personal Service/Indirect Costs	3,960	4,953	8,153	8,153	8,153	8,153
<b>Labor, Department of</b>	<b><u>709,456</u></b>	<b><u>656,537</u></b>	<b><u>717,918</u></b>	<b><u>689,780</u></b>	<b><u>689,780</u></b>	<b><u>689,780</u></b>
Assistance and Grants	194,570	187,527	223,942	205,542	205,542	205,542
State Operations	<u>361,898</u>	<u>320,933</u>	<u>347,297</u>	<u>337,452</u>	<u>337,452</u>	<u>337,452</u>
Personal Service	237,486	216,604	229,813	229,968	229,968	229,968
Non-Personal Service/Indirect Costs	124,412	104,329	117,484	107,484	107,484	107,484
General State Charges	152,988	148,077	146,679	146,786	146,786	146,786
<b>National and Community Service</b>	<b><u>14,240</u></b>	<b><u>18,480</u></b>	<b><u>18,864</u></b>	<b><u>18,819</u></b>	<b><u>18,842</u></b>	<b><u>18,842</u></b>
Assistance and Grants	0	488	511	533	556	556
State Operations	<u>14,240</u>	<u>17,747</u>	<u>18,105</u>	<u>18,034</u>	<u>18,034</u>	<u>18,034</u>
Personal Service	924	807	819	831	831	831
Non-Personal Service/Indirect Costs	13,316	16,940	17,286	17,203	17,203	17,203
General State Charges	0	245	248	252	252	252
<b>Nonprofit Infrastructure Capital Investment Program</b>	<b><u>8,472</u></b>	<b><u>5,000</u></b>	<b><u>25,000</u></b>	<b><u>15,000</u></b>	<b><u>15,000</u></b>	<b><u>9,894</u></b>
Assistance and Grants	8,472	5,000	25,000	15,000	15,000	9,894
<b>Temporary and Disability Assistance, Office of</b>	<b><u>6,527,309</u></b>	<b><u>7,912,689</u></b>	<b><u>7,115,629</u></b>	<b><u>6,474,105</u></b>	<b><u>6,317,080</u></b>	<b><u>6,414,401</u></b>
<b>Welfare Assistance</b>	<b><u>3,546,816</u></b>	<b><u>4,017,563</u></b>	<b><u>4,186,860</u></b>	<b><u>4,273,095</u></b>	<b><u>4,037,684</u></b>	<b><u>4,056,773</u></b>
Assistance and Grants	3,546,816	4,017,563	4,186,860	4,273,095	4,037,684	4,056,773
<b>All Other</b>	<b><u>2,980,493</u></b>	<b><u>3,895,126</u></b>	<b><u>2,928,769</u></b>	<b><u>2,201,010</u></b>	<b><u>2,279,396</u></b>	<b><u>2,357,628</u></b>
Assistance and Grants	2,472,830	3,557,193	2,571,422	1,845,621	1,924,007	2,002,239
State Operations	<u>432,338</u>	<u>285,545</u>	<u>304,959</u>	<u>304,001</u>	<u>304,001</u>	<u>304,001</u>
Personal Service	182,003	149,580	160,625	160,523	160,523	160,523
Non-Personal Service/Indirect Costs	250,335	135,965	144,334	143,478	143,478	143,478
General State Charges	74,232	50,604	50,604	50,604	50,604	50,604
Capital Projects	1,093	1,784	1,784	784	784	784
<b>Functional Total</b>	<b><u>13,246,809</u></b>	<b><u>15,289,705</u></b>	<b><u>14,776,616</u></b>	<b><u>13,877,274</u></b>	<b><u>13,939,745</u></b>	<b><u>13,648,635</u></b>
<b>MENTAL HYGIENE</b>						
<b>Addition Services and Supports, Office of</b>	<b><u>869,696</u></b>	<b><u>901,197</u></b>	<b><u>1,027,701</u></b>	<b><u>1,042,759</u></b>	<b><u>1,055,224</u></b>	<b><u>1,080,562</u></b>
<b>OASAS</b>	<b><u>753,787</u></b>	<b><u>796,229</u></b>	<b><u>890,506</u></b>	<b><u>934,147</u></b>	<b><u>947,336</u></b>	<b><u>970,069</u></b>
Assistance and Grants	681,952	723,768	805,260	834,228	849,266	871,434
State Operations	<u>62,191</u>	<u>60,732</u>	<u>72,377</u>	<u>86,176</u>	<u>84,274</u>	<u>84,796</u>
Personal Service	29,756	35,724	39,173	43,915	42,348	42,658
Non-Personal Service/Indirect Costs	32,435	25,008	33,204	42,261	41,926	42,138
General State Charges	32	577	589	1,442	1,455	1,455
Capital Projects	9,612	11,152	12,280	12,301	12,341	12,384
<b>OASAS - Other</b>	<b><u>115,909</u></b>	<b><u>104,968</u></b>	<b><u>137,195</u></b>	<b><u>108,612</u></b>	<b><u>107,888</u></b>	<b><u>110,493</u></b>
Assistance and Grants	50,858	34,684	63,326	30,278	31,865	33,476
State Operations	<u>65,051</u>	<u>70,284</u>	<u>73,869</u>	<u>78,334</u>	<u>76,023</u>	<u>77,017</u>
Personal Service	47,580	53,475	57,137	61,383	58,637	59,195
Non-Personal Service/Indirect Costs	17,471	16,809	16,732	16,951	17,386	17,822
<b>Developmental Disabilities, State Council on</b>	<b><u>5,726</u></b>	<b><u>4,200</u></b>	<b><u>5,700</u></b>	<b><u>5,700</u></b>	<b><u>5,700</u></b>	<b><u>5,700</u></b>
State Operations	<u>4,986</u>	<u>3,415</u>	<u>4,915</u>	<u>4,915</u>	<u>4,915</u>	<u>4,915</u>
Personal Service	1,154	1,266	1,600	1,600	1,600	1,600
Non-Personal Service/Indirect Costs	3,832	2,149	3,315	3,315	3,315	3,315
General State Charges	740	785	785	785	785	785
<b>Justice Center</b>	<b><u>53,254</u></b>	<b><u>54,661</u></b>	<b><u>57,224</u></b>	<b><u>59,426</u></b>	<b><u>58,383</u></b>	<b><u>58,939</u></b>
Assistance and Grants	544	806	857	857	857	857
State Operations	<u>52,710</u>	<u>53,706</u>	<u>56,214</u>	<u>58,412</u>	<u>57,357</u>	<u>57,913</u>
Personal Service	41,934	43,005	44,780	46,735	45,435	45,753

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

	<b>FY 2024 Actuals</b>	<b>FY 2025 Projected</b>	<b>FY 2026 Projected</b>	<b>FY 2027 Projected</b>	<b>FY 2028 Projected</b>	<b>FY 2029 Projected</b>
Non-Personal Service/Indirect Costs	10,776	10,701	11,434	11,677	11,922	12,160
General State Charges	0	149	153	157	169	169
<b>Mental Health, Office of</b>	<b>4,115,783</b>	<b>4,716,848</b>	<b>5,574,511</b>	<b>6,308,769</b>	<b>6,251,215</b>	<b>6,450,120</b>
<b>OMH</b>	<b>2,369,175</b>	<b>2,776,333</b>	<b>3,271,743</b>	<b>3,939,645</b>	<b>3,890,420</b>	<b>4,053,136</b>
Assistance and Grants	1,493,782	1,824,059	2,187,451	2,824,640	2,794,115	2,948,764
State Operations	509,998	576,657	622,102	665,225	649,851	657,991
Personal Service	386,792	427,787	490,158	528,422	514,190	518,706
Non-Personal Service/Indirect Costs	123,206	148,870	131,944	136,803	135,661	139,285
General State Charges	940	1,000	1,005	1,010	1,010	1,010
Capital Projects	364,455	374,617	461,185	448,770	445,444	445,371
<b>OMH - Other</b>	<b>1,746,608</b>	<b>1,940,515</b>	<b>2,302,768</b>	<b>2,369,124</b>	<b>2,360,795</b>	<b>2,396,984</b>
Assistance and Grants	398,064	509,329	712,356	679,060	694,417	709,777
State Operations	1,348,544	1,431,186	1,590,412	1,690,064	1,666,378	1,687,207
Personal Service	1,004,546	1,030,066	1,126,439	1,209,800	1,178,665	1,190,175
Non-Personal Service/Indirect Costs	343,998	401,120	463,973	480,264	487,713	497,032
<b>People with Developmental Disabilities, Office for</b>	<b>6,365,761</b>	<b>4,627,613</b>	<b>6,372,749</b>	<b>6,885,985</b>	<b>7,344,593</b>	<b>7,661,953</b>
<b>OPWDD</b>	<b>768,384</b>	<b>618,696</b>	<b>696,273</b>	<b>677,859</b>	<b>695,219</b>	<b>709,328</b>
Assistance and Grants	540,459	481,794	490,850	502,817	515,083	532,240
State Operations	86,959	1,202	1,202	1,202	1,202	1,202
Personal Service	565	0	0	0	0	0
Non-Personal Service/Indirect Costs	86,394	1,202	1,202	1,202	1,202	1,202
General State Charges	95	0	0	0	0	0
Capital Projects	140,871	135,700	204,221	173,840	178,934	175,886
<b>OPWDD - Other</b>	<b>5,597,377</b>	<b>4,008,917</b>	<b>5,676,476</b>	<b>6,208,126</b>	<b>6,649,374</b>	<b>6,952,625</b>
Assistance and Grants	3,970,069	2,304,133	3,832,966	4,301,392	4,774,109	5,056,534
State Operations	1,627,308	1,704,784	1,843,510	1,906,734	1,875,265	1,896,091
Personal Service	1,454,132	1,476,035	1,578,699	1,645,907	1,608,422	1,623,232
Non-Personal Service/Indirect Costs	173,176	228,749	264,811	260,827	266,843	272,859
<b>Functional Total</b>	<b>11,410,220</b>	<b>10,304,519</b>	<b>13,037,885</b>	<b>14,302,639</b>	<b>14,715,115</b>	<b>15,257,274</b>
<b>PUBLIC PROTECTION/CRIMINAL JUSTICE</b>						
<b>Correction, Commission of</b>	<b>3,830</b>	<b>3,567</b>	<b>4,159</b>	<b>4,251</b>	<b>4,195</b>	<b>4,195</b>
State Operations	3,830	3,567	4,159	4,251	4,195	4,195
Personal Service	3,649	3,298	3,884	3,970	3,916	3,916
Non-Personal Service/Indirect Costs	181	269	275	281	279	279
<b>Corrections and Community Supervision, Department of</b>	<b>3,090,428</b>	<b>3,261,399</b>	<b>3,323,082</b>	<b>3,246,617</b>	<b>3,300,815</b>	<b>3,301,565</b>
<b>DOCCS</b>	<b>3,088,679</b>	<b>3,255,999</b>	<b>3,317,682</b>	<b>3,241,217</b>	<b>3,295,415</b>	<b>3,296,165</b>
Assistance and Grants	6,700	9,706	9,706	9,706	9,706	10,456
State Operations	2,690,817	2,888,431	2,890,058	2,888,536	2,942,734	2,942,734
Personal Service	2,173,046	2,382,232	2,334,807	2,335,885	2,380,083	2,380,083
Non-Personal Service/Indirect Costs	517,771	506,199	555,251	552,651	562,651	562,651
General State Charges	979	2,898	2,910	2,923	2,923	2,923
Capital Projects	390,183	354,964	415,008	340,052	340,052	340,052
<b>DOCCS - Other</b>	<b>1,749</b>	<b>5,400</b>	<b>5,400</b>	<b>5,400</b>	<b>5,400</b>	<b>5,400</b>
Assistance and Grants	1,749	5,400	5,400	5,400	5,400	5,400
<b>Criminal Justice Services, Division of</b>	<b>380,274</b>	<b>605,718</b>	<b>689,166</b>	<b>623,939</b>	<b>620,147</b>	<b>620,147</b>
Assistance and Grants	323,345	461,212	549,954	483,454	483,454	483,454
State Operations	55,385	59,637	66,586	67,573	70,302	70,302
Personal Service	37,348	44,643	50,227	50,924	52,470	52,470
Non-Personal Service/Indirect Costs	18,037	14,994	16,359	16,649	17,832	17,832
General State Charges	414	369	376	384	391	391
Capital Projects	1,130	84,500	72,250	72,528	66,000	66,000
<b>Homeland Security and Emergency Services, Division of</b>	<b>4,447,804</b>	<b>4,268,874</b>	<b>2,418,138</b>	<b>1,322,032</b>	<b>1,313,213</b>	<b>1,298,213</b>
Assistance and Grants	4,340,013	4,133,990	2,251,935	1,162,929	1,163,822	1,148,822
State Operations	92,978	103,094	114,099	117,546	119,816	119,816
Personal Service	45,944	56,740	63,345	65,840	67,365	67,365
Non-Personal Service/Indirect Costs	47,034	46,354	50,754	51,706	52,451	52,451
General State Charges	7,207	7,876	7,879	7,882	7,900	7,900
Capital Projects	7,606	23,914	44,225	33,675	21,675	21,675
<b>Indigent Legal Services, Office of</b>	<b>313,243</b>	<b>325,675</b>	<b>419,133</b>	<b>415,943</b>	<b>324,091</b>	<b>359,091</b>
Assistance and Grants	305,349	317,629	410,630	407,296	315,296	350,296
State Operations	5,003	5,210	5,502	5,597	5,695	5,695
Personal Service	4,397	4,310	4,579	4,656	4,736	4,736
Non-Personal Service/Indirect Costs	606	900	923	941	959	959
General State Charges	2,891	2,836	3,001	3,050	3,100	3,100
<b>Judicial Conduct, Commission on</b>	<b>7,561</b>	<b>8,716</b>	<b>9,330</b>	<b>9,330</b>	<b>9,330</b>	<b>9,330</b>
State Operations	7,561	8,716	9,330	9,330	9,330	9,330
Personal Service	5,644	6,516	7,130	7,130	7,130	7,130
Non-Personal Service/Indirect Costs	1,917	2,200	2,200	2,200	2,200	2,200
<b>Judicial Nomination, Commission on</b>	<b>10</b>	<b>30</b>	<b>30</b>	<b>30</b>	<b>30</b>	<b>30</b>
State Operations	10	30	30	30	30	30
Non-Personal Service/Indirect Costs	10	30	30	30	30	30
<b>Judicial Screening Committees, New York State</b>	<b>15</b>	<b>38</b>	<b>38</b>	<b>38</b>	<b>38</b>	<b>38</b>
State Operations	15	38	38	38	38	38
Non-Personal Service/Indirect Costs	15	38	38	38	38	38

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

	<b>FY 2024 Actuals</b>	<b>FY 2025 Projected</b>	<b>FY 2026 Projected</b>	<b>FY 2027 Projected</b>	<b>FY 2028 Projected</b>	<b>FY 2029 Projected</b>
<b><i>Military and Naval Affairs, Division of</i></b>	<b>441,415</b>	<b>401,335</b>	<b>347,617</b>	<b>291,611</b>	<b>262,292</b>	<b>264,636</b>
Assistance and Grants	2,558	1,753	1,777	1,801	1,821	1,821
State Operations	285,779	341,581	175,878	177,440	180,950	183,880
Personal Service	217,754	249,222	140,862	143,680	146,554	149,484
Non-Personal Service/Indirect Costs	68,025	92,359	35,016	33,760	34,396	34,396
General State Charges	10,228	7,441	7,431	7,431	7,431	7,431
Capital Projects	142,850	50,560	162,531	104,939	72,090	71,504
<b><i>Prosecutorial Conduct, Commission on</i></b>	<b>0</b>	<b>750</b>	<b>3,000</b>	<b>3,000</b>	<b>3,000</b>	<b>3,000</b>
State Operations	0	750	3,000	3,000	3,000	3,000
Personal Service	0	350	1,957	1,957	1,957	1,957
Non-Personal Service/Indirect Costs	0	400	1,043	1,043	1,043	1,043
<b><i>State Police, Division of</i></b>	<b>1,008,169</b>	<b>1,019,568</b>	<b>1,087,358</b>	<b>1,130,286</b>	<b>1,111,313</b>	<b>1,110,328</b>
State Operations	886,525	919,897	980,887	990,424	1,009,251	1,008,266
Personal Service	765,629	800,497	858,792	869,336	886,582	885,597
Non-Personal Service/Indirect Costs	120,896	119,400	122,095	121,088	122,669	122,669
General State Charges	28,578	31,023	31,023	31,023	31,023	31,023
Capital Projects	93,066	68,648	75,448	108,839	71,039	71,039
<b><i>Statewide Financial System</i></b>	<b>33,581</b>	<b>32,182</b>	<b>35,267</b>	<b>34,036</b>	<b>34,036</b>	<b>34,036</b>
State Operations	33,581	32,182	35,267	34,036	34,036	34,036
Personal Service	13,086	12,806	13,068	13,336	13,336	13,336
Non-Personal Service/Indirect Costs	20,495	19,376	22,199	20,700	20,700	20,700
<b><i>Victim Services, Office of</i></b>	<b>147,053</b>	<b>192,644</b>	<b>218,594</b>	<b>249,216</b>	<b>249,382</b>	<b>249,382</b>
Assistance and Grants	132,812	169,458	197,160	230,058	230,058	230,058
State Operations	10,939	16,263	16,635	16,335	16,467	16,467
Personal Service	8,561	7,239	7,302	7,302	7,379	7,379
Non-Personal Service/Indirect Costs	2,378	9,024	9,333	9,033	9,088	9,088
General State Charges	2,601	2,823	2,823	2,823	2,857	2,857
Capital Projects	701	4,100	1,976	0	0	0
<b>Functional Total</b>	<b>9,873,383</b>	<b>10,120,496</b>	<b>8,554,912</b>	<b>7,330,329</b>	<b>7,231,882</b>	<b>7,253,991</b>
<b>HIGHER EDUCATION</b>						
<b><i>City University of New York</i></b>	<b>2,327,164</b>	<b>2,578,339</b>	<b>2,989,628</b>	<b>2,943,066</b>	<b>2,903,392</b>	<b>2,892,458</b>
Assistance and Grants	2,005,307	2,129,797	2,257,123	2,220,553	2,218,787	2,242,720
State Operations	240	2,250	2,000	2,000	2,000	2,000
Non-Personal Service/Indirect Costs	240	2,250	2,000	2,000	2,000	2,000
Capital Projects	321,617	446,292	730,505	720,513	682,605	647,738
<b><i>Higher Education Facilities Capital Matching Grants Program</i></b>	<b>18,745</b>	<b>30,650</b>	<b>40,150</b>	<b>34,150</b>	<b>20,150</b>	<b>14,150</b>
Assistance and Grants	18,745	30,650	40,150	34,150	20,150	14,150
<b><i>Higher Education Services Corporation, New York State</i></b>	<b>601,233</b>	<b>701,129</b>	<b>757,556</b>	<b>778,876</b>	<b>795,766</b>	<b>806,163</b>
Assistance and Grants	578,640	666,107	718,047	735,239	752,270	762,642
State Operations	18,096	29,251	33,301	43,636	43,495	43,520
Personal Service	7,949	11,136	12,036	12,486	12,845	12,870
Non-Personal Service/Indirect Costs	10,147	18,115	21,265	31,150	30,650	30,650
General State Charges	4,497	5,771	6,208	1	1	1
<b><i>State University of New York</i></b>	<b>9,902,909</b>	<b>10,379,579</b>	<b>11,219,576</b>	<b>11,416,744</b>	<b>11,759,307</b>	<b>12,061,223</b>
Assistance and Grants	538,252	593,489	598,614	601,685	601,685	587,041
State Operations	7,767,758	7,885,329	8,421,119	8,591,046	8,896,941	9,247,625
Personal Service	4,645,396	4,731,118	5,095,759	5,164,507	5,338,553	5,544,889
Non-Personal Service/Indirect Costs	3,122,362	3,154,211	3,325,360	3,426,539	3,558,388	3,702,736
General State Charges	440,188	591,417	609,693	628,512	647,471	666,892
Capital Projects	1,156,711	1,309,344	1,590,150	1,595,501	1,613,210	1,559,665
<b>Functional Total</b>	<b>12,850,051</b>	<b>13,689,697</b>	<b>15,006,910</b>	<b>15,172,836</b>	<b>15,478,615</b>	<b>15,773,994</b>
<b>EDUCATION</b>						
<b><i>Arts, Council on the</i></b>	<b>98,710</b>	<b>104,974</b>	<b>70,274</b>	<b>49,884</b>	<b>49,886</b>	<b>49,886</b>
Assistance and Grants	94,379	98,450	62,633	42,133	42,133	42,133
State Operations	4,331	6,524	7,641	7,751	7,753	7,753
Personal Service	2,848	2,995	3,824	3,885	3,886	3,886
Non-Personal Service/Indirect Costs	1,483	3,529	3,817	3,866	3,867	3,867
<b><i>Education, Department of</i></b>	<b>46,771,705</b>	<b>49,000,574</b>	<b>46,221,771</b>	<b>47,539,724</b>	<b>48,576,462</b>	<b>49,735,375</b>
<b>School Aid</b>	<b>40,970,174</b>	<b>43,100,567</b>	<b>40,185,654</b>	<b>41,316,180</b>	<b>42,339,643</b>	<b>43,419,865</b>
Assistance and Grants	40,960,708	43,100,567	40,185,654	41,316,180	42,339,643	43,419,865
State Operations	7,779	0	0	0	0	0
Personal Service	2,788	0	0	0	0	0
Non-Personal Service/Indirect Costs	4,991	0	0	0	0	0
General State Charges	1,687	0	0	0	0	0
<b>School Aid – Other</b>	<b>151,315</b>	<b>140,000</b>	<b>140,300</b>	<b>140,300</b>	<b>140,300</b>	<b>140,300</b>
Assistance and Grants	151,315	140,000	140,300	140,300	140,300	140,300
<b>STAR Property Tax Relief</b>	<b>1,607,753</b>	<b>1,453,393</b>	<b>1,396,911</b>	<b>1,319,991</b>	<b>1,246,842</b>	<b>1,180,205</b>
Assistance and Grants	1,607,753	1,453,393	1,396,911	1,319,991	1,246,842	1,180,205
<b>Special Education Categorical Programs</b>	<b>2,381,272</b>	<b>2,378,589</b>	<b>2,398,997</b>	<b>2,495,861</b>	<b>2,596,431</b>	<b>2,697,641</b>
Assistance and Grants	2,381,272	2,378,589	2,398,997	2,495,861	2,596,431	2,697,641
<b>All Other</b>	<b>1,661,191</b>	<b>1,928,025</b>	<b>2,099,909</b>	<b>2,267,392</b>	<b>2,253,246</b>	<b>2,297,364</b>
Assistance and Grants	1,206,145	1,430,026	1,563,497	1,708,240	1,735,396	1,786,412

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

	<b>FY 2024 Actuals</b>	<b>FY 2025 Projected</b>	<b>FY 2026 Projected</b>	<b>FY 2027 Projected</b>	<b>FY 2028 Projected</b>	<b>FY 2029 Projected</b>
State Operations	336,668	360,587	348,405	349,688	352,309	352,309
Personal Service	201,087	202,080	203,804	206,794	208,305	208,305
Non-Personal Service/Indirect Costs	135,581	158,507	144,601	142,894	144,004	144,004
General State Charges	103,140	102,782	104,300	105,000	105,000	105,000
Capital Projects	15,238	34,630	83,707	104,464	60,541	53,643
<b>Functional Total</b>	<b>46,870,415</b>	<b>49,105,548</b>	<b>46,292,045</b>	<b>47,589,608</b>	<b>48,626,348</b>	<b>49,785,261</b>
<b>GENERAL GOVERNMENT</b>						
<b>Budget, Division of the</b>	<b>63,302</b>	<b>34,827</b>	<b>39,968</b>	<b>37,168</b>	<b>37,168</b>	<b>37,168</b>
State Operations	62,080	33,602	38,668	35,868	35,868	35,868
Personal Service	30,382	31,484	33,163	33,163	33,163	33,163
Non-Personal Service/Indirect Costs	31,698	2,118	5,505	2,705	2,705	2,705
General State Charges	1,222	1,225	1,300	1,300	1,300	1,300
<b>Civil Service, Department of</b>	<b>30,262</b>	<b>34,448</b>	<b>53,029</b>	<b>54,742</b>	<b>54,740</b>	<b>54,740</b>
Assistance and Grants	4	300	300	300	300	300
State Operations	30,258	33,892	52,468	54,176	54,174	54,174
Personal Service	23,086	29,588	37,775	38,624	38,071	38,071
Non-Personal Service/Indirect Costs	7,172	4,304	14,693	15,552	16,103	16,103
General State Charges	0	256	261	266	266	266
<b>Deferred Compensation Board</b>	<b>708</b>	<b>888</b>	<b>909</b>	<b>926</b>	<b>926</b>	<b>926</b>
State Operations	446	622	637	649	649	649
Personal Service	429	438	447	456	456	456
Non-Personal Service/Indirect Costs	17	184	190	193	193	193
General State Charges	262	266	272	277	277	277
<b>Elections, State Board of</b>	<b>43,291</b>	<b>86,405</b>	<b>71,735</b>	<b>168,100</b>	<b>67,417</b>	<b>102,167</b>
Assistance and Grants	11,073	48,700	17,700	107,700	17,700	57,700
State Operations	25,427	31,694	42,235	43,231	41,239	40,989
Personal Service	12,049	15,416	21,828	22,030	22,304	22,304
Non-Personal Service/Indirect Costs	13,378	16,278	20,407	21,201	18,935	18,685
General State Charges	620	511	453	469	478	478
Capital Projects	6,171	5,500	11,347	16,700	8,000	3,000
<b>Employee Relations, Office of</b>	<b>7,052</b>	<b>11,909</b>	<b>11,894</b>	<b>12,082</b>	<b>12,082</b>	<b>12,082</b>
State Operations	7,052	11,909	11,894	12,082	12,082	12,082
Personal Service	6,913	11,487	11,666	11,849	11,849	11,849
Non-Personal Service/Indirect Costs	139	422	228	233	233	233
<b>Ethics and Lobbying, Independent Commission on</b>	<b>6,184</b>	<b>7,731</b>	<b>7,981</b>	<b>7,731</b>	<b>7,731</b>	<b>7,731</b>
State Operations	6,184	7,731	7,981	7,731	7,731	7,731
Personal Service	5,054	6,674	6,674	6,674	6,674	6,674
Non-Personal Service/Indirect Costs	1,130	1,057	1,307	1,057	1,057	1,057
<b>Gaming Commission, New York State</b>	<b>190,496</b>	<b>211,602</b>	<b>220,111</b>	<b>220,511</b>	<b>220,411</b>	<b>214,611</b>
Assistance and Grants	126,434	130,100	132,100	132,500	132,400	126,600
State Operations	47,546	60,711	64,628	64,628	64,628	64,628
Personal Service	32,236	34,861	39,161	39,161	39,161	39,161
Non-Personal Service/Indirect Costs	15,310	25,850	25,467	25,467	25,467	25,467
General State Charges	16,516	20,791	23,383	23,383	23,383	23,383
<b>General Services, Office of</b>	<b>375,846</b>	<b>418,055</b>	<b>499,626</b>	<b>410,930</b>	<b>426,825</b>	<b>436,825</b>
Assistance and Grants	18,870	9,185	250	250	250	250
State Operations	139,676	147,901	213,872	170,617	170,617	170,617
Personal Service	49,224	45,981	54,405	54,362	54,362	54,362
Non-Personal Service/Indirect Costs	90,452	101,920	159,467	116,255	116,255	116,255
General State Charges	3,724	2,780	2,880	2,937	2,937	2,937
Capital Projects	213,576	258,189	282,624	237,126	253,021	263,021
<b>Information Technology Services, Office of</b>	<b>769,043</b>	<b>929,933</b>	<b>1,008,064</b>	<b>934,733</b>	<b>971,423</b>	<b>973,180</b>
State Operations	657,858	741,222	813,991	830,107	832,076	833,833
Personal Service	329,672	366,068	407,129	416,255	417,654	418,988
Non-Personal Service/Indirect Costs	328,186	375,154	406,862	413,852	414,422	414,845
General State Charges	370	0	0	0	0	0
Capital Projects	110,815	188,711	194,073	104,626	139,347	139,347
<b>Inspector General, Office of the</b>	<b>9,165</b>	<b>10,691</b>	<b>11,741</b>	<b>11,902</b>	<b>11,902</b>	<b>11,902</b>
State Operations	9,165	10,691	11,741	11,902	11,902	11,902
Personal Service	7,663	8,877	9,399	9,523	9,523	9,523
Non-Personal Service/Indirect Costs	1,502	1,814	2,342	2,379	2,379	2,379
<b>Labor Management Committees</b>	<b>40,646</b>	<b>39,300</b>	<b>40,127</b>	<b>40,972</b>	<b>40,972</b>	<b>40,972</b>
State Operations	32,880	33,994	34,715	35,452	35,452	35,452
Personal Service	7,257	5,823	5,939	6,058	6,058	6,058
Non-Personal Service/Indirect Costs	25,623	28,171	28,776	29,394	29,394	29,394
General State Charges	7,766	5,306	5,412	5,520	5,520	5,520
<b>Prevention of Domestic Violence, Office for</b>	<b>7,479</b>	<b>12,736</b>	<b>13,581</b>	<b>13,206</b>	<b>13,250</b>	<b>13,250</b>
Assistance and Grants	4,803	9,262	9,212	9,212	9,212	9,212
State Operations	2,676	3,474	4,369	3,994	4,038	4,038
Personal Service	2,349	2,695	3,418	3,133	3,173	3,173
Non-Personal Service/Indirect Costs	327	779	951	861	865	865
<b>Public Employment Relations Board</b>	<b>4,116</b>	<b>7,572</b>	<b>5,894</b>	<b>5,967</b>	<b>5,967</b>	<b>5,967</b>
State Operations	4,094	5,094	5,894	5,967	5,967	5,967
Personal Service	3,831	4,806	5,460	5,527	5,527	5,527
Non-Personal Service/Indirect Costs	263	288	434	440	440	440

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

	<b>FY 2024 Actuals</b>	<b>FY 2025 Projected</b>	<b>FY 2026 Projected</b>	<b>FY 2027 Projected</b>	<b>FY 2028 Projected</b>	<b>FY 2029 Projected</b>
Capital Projects	22	2,478	0	0	0	0
<b>State, Department of</b>	<b>229,104</b>	<b>355,297</b>	<b>402,897</b>	<b>429,971</b>	<b>443,388</b>	<b>383,388</b>
Assistance and Grants	133,203	220,794	184,185	187,356	171,685	171,685
State Operations	66,955	85,948	100,039	101,808	101,808	101,808
Personal Service	48,039	57,799	61,074	62,074	62,074	62,074
Non-Personal Service/Indirect Costs	18,916	28,149	38,965	39,734	39,734	39,734
General State Charges	26,963	27,042	28,807	28,807	28,807	28,807
Capital Projects	1,983	21,513	89,866	112,000	141,088	81,088
<b>Tax Appeals, Division of</b>	<b>3,124</b>	<b>3,882</b>	<b>3,882</b>	<b>3,882</b>	<b>3,882</b>	<b>3,882</b>
State Operations	3,124	3,882	3,882	3,882	3,882	3,882
Personal Service	2,909	3,442	3,442	3,442	3,442	3,442
Non-Personal Service/Indirect Costs	215	440	440	440	440	440
<b>Taxation and Finance, Department of</b>	<b>356,157</b>	<b>374,139</b>	<b>384,536</b>	<b>382,387</b>	<b>382,387</b>	<b>382,387</b>
Assistance and Grants	5,339	6,776	6,776	6,776	6,776	6,776
State Operations	330,138	345,286	355,683	353,534	353,534	353,534
Personal Service	276,002	273,026	275,774	277,356	277,356	277,356
Non-Personal Service/Indirect Costs	54,136	72,260	79,909	76,178	76,178	76,178
General State Charges	20,680	22,077	22,077	22,077	22,077	22,077
<b>Veterans' Services, Department of</b>	<b>19,489</b>	<b>26,232</b>	<b>24,234</b>	<b>23,291</b>	<b>22,291</b>	<b>22,291</b>
Assistance and Grants	10,443	11,415	12,188	10,908	10,908	10,908
State Operations	8,311	11,267	10,705	10,784	10,784	10,784
Personal Service	7,481	8,845	9,034	9,097	9,097	9,097
Non-Personal Service/Indirect Costs	830	2,422	1,671	1,687	1,687	1,687
General State Charges	480	550	596	599	599	599
Capital Projects	255	3,000	745	1,000	0	0
<b>Welfare Inspector General, Office of</b>	<b>699</b>	<b>808</b>	<b>822</b>	<b>836</b>	<b>836</b>	<b>836</b>
State Operations	699	808	822	836	836	836
Personal Service	696	699	713	727	727	727
Non-Personal Service/Indirect Costs	3	109	109	109	109	109
<b>Workers' Compensation Board</b>	<b>211,938</b>	<b>220,793</b>	<b>232,986</b>	<b>238,698</b>	<b>229,658</b>	<b>227,783</b>
State Operations	148,600	151,231	157,896	161,321	161,321	161,321
Personal Service	92,754	92,026	96,171	98,009	98,009	98,009
Non-Personal Service/Indirect Costs	55,846	59,205	61,725	63,312	63,312	63,312
General State Charges	61,942	60,562	64,090	66,377	66,419	66,462
Capital Projects	1,396	9,000	11,000	11,000	1,918	0
<b>Functional Total</b>	<b>2,368,101</b>	<b>2,787,248</b>	<b>3,034,017</b>	<b>2,998,035</b>	<b>2,953,256</b>	<b>2,932,088</b>
<b>ELECTED OFFICIALS</b>						
<b>Audit and Control, Department of</b>	<b>187,808</b>	<b>202,055</b>	<b>216,152</b>	<b>225,552</b>	<b>221,028</b>	<b>218,324</b>
State Operations	183,863	191,458	206,716	210,097	213,708	213,708
Personal Service	141,011	153,840	167,374	169,915	172,758	172,758
Non-Personal Service/Indirect Costs	42,852	37,618	39,342	40,182	40,950	40,950
General State Charges	1,900	2,492	2,667	2,759	2,811	2,811
Capital Projects	2,045	8,105	6,769	12,696	4,509	1,805
<b>Executive Chamber</b>	<b>22,829</b>	<b>21,203</b>	<b>24,803</b>	<b>24,803</b>	<b>24,803</b>	<b>24,803</b>
State Operations	22,829	21,203	24,803	24,803	24,803	24,803
Personal Service	16,285	17,731	20,031	20,031	20,031	20,031
Non-Personal Service/Indirect Costs	6,544	3,472	4,772	4,772	4,772	4,772
<b>Judiciary</b>	<b>3,287,535</b>	<b>3,719,672</b>	<b>4,072,585</b>	<b>4,053,308</b>	<b>4,037,885</b>	<b>4,028,885</b>
Assistance and Grants	219,889	277,379	327,600	327,600	327,600	327,600
State Operations	2,162,550	2,419,800	2,657,200	2,657,200	2,657,200	2,657,200
Personal Service	1,793,710	1,995,100	2,171,800	2,171,800	2,171,800	2,171,800
Non-Personal Service/Indirect Costs	368,840	424,700	485,400	485,400	485,400	485,400
General State Charges	879,987	972,493	1,044,085	1,044,085	1,044,085	1,044,085
Capital Projects	25,109	50,000	43,700	24,423	9,000	0
<b>Law, Department of</b>	<b>340,316</b>	<b>364,827</b>	<b>374,968</b>	<b>374,464</b>	<b>378,189</b>	<b>376,947</b>
Assistance and Grants	33,803	20,000	0	0	0	0
State Operations	263,518	298,520	320,724	323,683	328,765	328,765
Personal Service	194,173	212,178	232,564	235,123	238,820	238,820
Non-Personal Service/Indirect Costs	69,345	86,342	88,160	88,560	89,945	89,945
General State Charges	41,357	44,557	46,299	46,800	47,574	47,574
Capital Projects	1,638	1,750	7,945	3,981	1,850	608
<b>Legislature</b>	<b>257,098</b>	<b>293,875</b>	<b>299,592</b>	<b>299,592</b>	<b>299,592</b>	<b>299,592</b>
State Operations	256,986	293,875	299,592	299,592	299,592	299,592
Personal Service	196,616	223,497	228,418	228,418	228,418	228,418
Non-Personal Service/Indirect Costs	60,370	70,378	71,174	71,174	71,174	71,174
General State Charges	112	0	0	0	0	0
<b>Lieutenant Governor, Office of the</b>	<b>637</b>	<b>896</b>	<b>1,246</b>	<b>1,246</b>	<b>1,246</b>	<b>1,246</b>
State Operations	637	896	1,246	1,246	1,246	1,246
Personal Service	579	811	1,119	1,119	1,119	1,119
Non-Personal Service/Indirect Costs	58	85	127	127	127	127
<b>Functional Total</b>	<b>4,096,223</b>	<b>4,602,528</b>	<b>4,989,346</b>	<b>4,978,965</b>	<b>4,962,743</b>	<b>4,949,797</b>
<b>LOCAL GOVERNMENT ASSISTANCE</b>						
<b>Aid and Incentives for Municipalities</b>	<b>722,146</b>	<b>775,492</b>	<b>783,846</b>	<b>740,846</b>	<b>740,846</b>	<b>740,846</b>
Assistance and Grants	722,146	775,492	783,846	740,846	740,846	740,846



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

	<b>FY 2024 Actuals</b>	<b>FY 2025 Projected</b>	<b>FY 2026 Projected</b>	<b>FY 2027 Projected</b>	<b>FY 2028 Projected</b>	<b>FY 2029 Projected</b>
<b>County-Wide Shared Services Initiative</b>	<b>3,708</b>	<b>4,500</b>	<b>15,000</b>	<b>0</b>	<b>0</b>	<b>0</b>
Assistance and Grants	3,708	4,500	15,000	0	0	0
<b>Miscellaneous Financial Assistance</b>	<b>23,915</b>	<b>21,339</b>	<b>38,750</b>	<b>23,750</b>	<b>23,750</b>	<b>23,750</b>
Assistance and Grants	23,915	21,339	38,750	23,750	23,750	23,750
<b>Municipalities with VLT Facilities</b>	<b>28,885</b>	<b>30,119</b>	<b>30,119</b>	<b>30,119</b>	<b>30,119</b>	<b>30,119</b>
Assistance and Grants	28,885	30,119	30,119	30,119	30,119	30,119
<b>Small Government Assistance</b>	<b>217</b>	<b>218</b>	<b>218</b>	<b>218</b>	<b>218</b>	<b>218</b>
Assistance and Grants	217	218	218	218	218	218
<b>Functional Total</b>	<b>778,871</b>	<b>831,668</b>	<b>867,933</b>	<b>794,933</b>	<b>794,933</b>	<b>794,933</b>
<b>ALL OTHER CATEGORIES</b>						
<b>Arts and Cultural Facilities Improvement</b>	<b>8,024</b>	<b>60,000</b>	<b>61,835</b>	<b>40,000</b>	<b>20,000</b>	<b>0</b>
Assistance and Grants	7,745	60,000	61,835	40,000	20,000	0
Capital Projects	279	0	0	0	0	0
<b>Community Resiliency, Economic Sustainability and Technology</b>	<b>3,254</b>	<b>20,000</b>	<b>30,000</b>	<b>55,000</b>	<b>55,000</b>	<b>55,000</b>
Assistance and Grants	3,254	0	0	0	0	0
Capital Projects	0	20,000	30,000	55,000	55,000	55,000
<b>General State Charges</b>	<b>8,807,095</b>	<b>8,174,407</b>	<b>8,702,225</b>	<b>9,757,779</b>	<b>10,966,014</b>	<b>11,960,276</b>
General State Charges	8,807,095	8,174,407	8,702,225	9,757,779	10,966,014	11,960,276
<b>Local Community Assistance Program</b>	<b>4,333</b>	<b>10,000</b>	<b>10,000</b>	<b>15,000</b>	<b>15,000</b>	<b>15,000</b>
Assistance and Grants	4,333	0	0	0	0	0
Capital Projects	0	10,000	10,000	15,000	15,000	15,000
<b>Long-Term Debt Service</b>	<b>7,045,352</b>	<b>3,202,305</b>	<b>2,359,243</b>	<b>4,659,250</b>	<b>5,636,111</b>	<b>6,244,982</b>
State Operations	48,761	39,450	41,015	38,515	38,515	38,515
Non-Personal Service/Indirect Costs	48,761	39,450	41,015	38,515	38,515	38,515
Debt Service	6,996,591	3,162,855	2,318,228	4,620,735	5,597,596	6,206,467
<b>Miscellaneous</b>	<b>(473,441)</b>	<b>(2,211,268)</b>	<b>(1,737,240)</b>	<b>(751,982)</b>	<b>91,689</b>	<b>(703,709)</b>
Assistance and Grants	(540,971)	(890,803)	(745,244)	(531,101)	(81,101)	(231,101)
State Operations	11,951	4,718	332,519	1,052,364	1,452,373	852,382
Personal Service	2,166	2,231	332,940	952,968	1,352,977	852,986
Non-Personal Service/Indirect Costs	9,785	2,487	(421)	99,396	99,396	(604)
General State Charges	1,405	1,281	1,565	1,596	1,599	1,602
Capital Projects	54,174	(1,326,464)	(1,326,080)	(1,274,841)	(1,281,182)	(1,326,592)
<b>Special Infrastructure Account</b>	<b>93,636</b>	<b>230,881</b>	<b>421,650</b>	<b>654,435</b>	<b>267,204</b>	<b>267,204</b>
Assistance and Grants	90,881	124,256	267,973	528,012	247,852	247,852
Capital Projects	2,755	106,625	153,677	126,423	19,352	19,352
<b>Functional Total</b>	<b>15,488,253</b>	<b>9,486,325</b>	<b>9,847,713</b>	<b>14,429,482</b>	<b>17,051,018</b>	<b>17,838,753</b>
<b>TOTAL ALL GOVERNMENTAL FUNDS SPENDING</b>	<b>234,867,305</b>	<b>243,383,367</b>	<b>252,025,492</b>	<b>261,364,052</b>	<b>265,857,574</b>	<b>272,322,020</b>

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

	<b>FY 2024</b>	<b>FY 2025</b>	<b>FY 2026</b>	<b>FY 2027</b>	<b>FY 2028</b>	<b>FY 2029</b>
	<b>Actuals</b>	<b>Projected</b>	<b>Projected</b>	<b>Projected</b>	<b>Projected</b>	<b>Projected</b>
<b>ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT</b>						
Agriculture and Markets, Department of	136,336	180,929	194,020	193,998	173,738	158,954
Alcoholic Beverage Control, Division of	68,681	80,309	87,007	153,311	154,636	154,636
Economic Development Capital	5,458	8,000	8,000	8,000	8,000	8,000
Economic Development, Department of	87,395	124,633	82,324	82,324	82,324	82,324
Empire State Development Corporation	1,177,551	1,816,910	2,320,694	2,063,459	2,119,939	1,979,939
Energy Research and Development Authority, New York State	84,350	161,579	30,000	34,313	38,038	42,040
Financial Services, Department of	413,032	453,165	464,379	464,379	441,879	441,879
Lake Ontario Resiliency/Economic Development	8,184	10,250	10,250	370	0	0
Olympic Regional Development Authority	80,273	74,854	223,854	65,354	33,054	38,854
Power Authority, New York	7,282	16,700	65,200	22,200	12,200	2,200
Public Service Department	244,221	169,829	137,118	146,482	158,201	163,034
Regional Economic Development Program	295	1,295	1,295	1,295	1,295	295
Strategic Investment Program	(750)	2,000	2,000	2,000	2,000	2,000
<b>Functional Total</b>	<b>2,312,308</b>	<b>3,100,453</b>	<b>3,626,141</b>	<b>3,237,485</b>	<b>3,225,304</b>	<b>3,074,155</b>
<b>PARKS AND THE ENVIRONMENT</b>						
Adirondack Park Agency	5,454	6,338	9,036	21,287	16,305	11,324
Environmental Conservation, Department of	1,852,405	2,060,883	2,417,363	2,482,775	2,541,738	2,545,140
Hudson River Park Trust	16,050	10,000	5,633	0	2,000	3,000
Parks, Recreation and Historic Preservation, Office of	492,922	682,868	639,280	635,848	657,674	631,505
Public Facilities Sustainability Program	0	5,000	60,000	15,000	20,000	0
<b>Functional Total</b>	<b>2,366,831</b>	<b>2,765,089</b>	<b>3,131,312</b>	<b>3,154,910</b>	<b>3,237,717</b>	<b>3,190,969</b>
<b>TRANSPORTATION</b>						
Metropolitan Transportation Authority	271,621	753,000	1,310,000	1,487,266	899,867	514,235
Motor Vehicles, Department of	474,724	520,715	512,269	513,395	478,564	512,274
Transportation, Department of	11,219,155	11,992,629	13,018,239	13,307,068	13,678,237	13,940,165
Waterfront Commission	2,542	4,755	4,839	4,876	5,018	5,111
<b>Functional Total</b>	<b>11,968,042</b>	<b>13,271,099</b>	<b>14,845,347</b>	<b>15,312,605</b>	<b>15,061,686</b>	<b>14,971,785</b>
<b>HEALTH</b>						
Aging, Office for the	274,948	316,305	345,639	306,465	317,634	323,814
Health, Department of	100,912,825	107,662,880	113,618,027	117,826,837	118,209,929	122,474,922
Medical Assistance	82,744,521	85,582,095	90,686,217	94,083,630	94,327,931	98,100,366
Essential Plan	9,832,218	12,416,291	13,233,915	13,940,745	14,493,105	14,958,661
Medicaid Administration	2,366,313	2,647,746	2,656,136	2,694,329	2,129,304	2,087,480
Public Health	5,969,773	7,016,748	7,041,759	7,108,133	7,259,589	7,328,415
Medicaid Inspector General, Office of the	50,025	49,807	51,649	51,649	51,649	51,649
<b>Functional Total</b>	<b>101,237,798</b>	<b>108,028,992</b>	<b>114,015,315</b>	<b>118,184,951</b>	<b>118,579,212</b>	<b>122,850,385</b>
<b>SOCIAL WELFARE</b>						
Children and Family Services, Office of	4,734,330	4,740,892	4,578,348	4,506,056	4,756,632	4,798,530
OCFS	4,675,317	4,669,856	4,460,418	4,386,126	4,635,702	4,675,600
OCFS - Other	59,013	71,036	117,930	119,930	120,930	122,930
Housing and Community Renewal, Division of	1,234,380	1,932,518	2,284,444	2,137,101	2,105,998	1,680,775
Human Rights, Division of	18,622	23,589	36,413	36,413	36,413	36,413
Labor, Department of	709,456	656,537	717,918	689,780	689,780	689,780
National and Community Service	14,240	18,480	18,864	18,819	18,842	18,842
Nonprofit Infrastructure Capital Investment Program	8,472	5,000	25,000	15,000	15,000	9,894
Temporary and Disability Assistance, Office of	6,527,309	7,912,689	7,115,629	6,474,105	6,317,080	6,414,401
Welfare Assistance	3,546,816	4,017,563	4,186,860	4,273,095	4,037,684	4,056,773
All Other	2,980,493	3,895,126	2,928,769	2,201,010	2,279,396	2,357,628
<b>Functional Total</b>	<b>13,246,809</b>	<b>15,289,705</b>	<b>14,776,616</b>	<b>13,877,274</b>	<b>13,939,745</b>	<b>13,648,635</b>
<b>MENTAL HYGIENE</b>						
Addiction Services and Supports, Office of	869,696	901,197	1,027,701	1,042,759	1,055,224	1,080,562
OASAS	753,787	796,229	890,506	934,147	947,336	970,069
OASAS - Other	115,909	104,968	137,195	108,612	107,888	110,493
Developmental Disabilities, State Council on	5,726	4,200	5,700	5,700	5,700	5,700
Justice Center	53,254	54,661	57,224	59,426	58,383	58,939
Mental Health, Office of	4,115,783	4,716,848	5,574,511	6,308,769	6,251,215	6,450,120
OMH	2,369,175	2,776,333	3,271,743	3,939,645	3,890,420	4,053,136
OMH - Other	1,746,608	1,940,515	2,302,768	2,369,124	2,360,795	2,396,984
People with Developmental Disabilities, Office for	6,365,761	4,627,613	6,372,749	6,885,985	7,344,593	7,661,953
OPWDD	768,384	618,696	696,273	677,859	695,219	709,328
OPWDD - Other	5,597,377	4,008,917	5,676,476	6,208,126	6,649,374	6,952,625
<b>Functional Total</b>	<b>11,410,220</b>	<b>10,304,519</b>	<b>13,037,885</b>	<b>14,302,639</b>	<b>14,715,115</b>	<b>15,257,274</b>
<b>PUBLIC PROTECTION/CRIMINAL JUSTICE</b>						
Correction, Commission of	3,830	3,567	4,159	4,251	4,195	4,195
Corrections and Community Supervision, Department of	3,090,428	3,261,399	3,323,082	3,246,617	3,300,815	3,301,565
DOCCS	3,088,679	3,255,999	3,317,682	3,241,217	3,295,415	3,296,165
DOCCS - Other	1,749	5,400	5,400	5,400	5,400	5,400

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

	<b>FY 2024 Actuals</b>	<b>FY 2025 Projected</b>	<b>FY 2026 Projected</b>	<b>FY 2027 Projected</b>	<b>FY 2028 Projected</b>	<b>FY 2029 Projected</b>
Criminal Justice Services, Division of	380,274	605,718	689,166	623,939	620,147	620,147
Homeland Security and Emergency Services, Division of	4,447,804	4,268,874	2,418,138	1,322,032	1,313,213	1,298,213
Indigent Legal Services, Office of	313,243	325,675	419,133	415,943	324,091	359,091
Judicial Conduct, Commission on	7,561	8,716	9,330	9,330	9,330	9,330
Judicial Nomination, Commission on	10	30	30	30	30	30
Judicial Screening Committees, New York State	15	38	38	38	38	38
Military and Naval Affairs, Division of	441,415	401,335	347,617	291,611	262,292	264,636
Prosecutorial Conduct, Commission on	0	750	3,000	3,000	3,000	3,000
State Police, Division of	1,008,169	1,019,568	1,087,358	1,130,286	1,111,313	1,110,328
Statewide Financial System	33,581	32,182	35,267	34,036	34,036	34,036
Victim Services, Office of	147,053	192,644	218,594	249,216	249,382	249,382
<b>Functional Total</b>	<b>9,873,383</b>	<b>10,120,496</b>	<b>8,554,912</b>	<b>7,330,329</b>	<b>7,231,882</b>	<b>7,253,991</b>
<b>HIGHER EDUCATION</b>						
City University of New York	2,327,164	2,578,339	2,989,628	2,943,066	2,903,392	2,892,458
Higher Education Facilities Capital Matching Grants Program	18,745	30,650	40,150	34,150	20,150	14,150
Higher Education Services Corporation, New York State	601,233	701,129	757,556	778,876	795,766	806,163
State University of New York	9,902,909	10,379,579	11,219,576	11,416,744	11,759,307	12,061,223
<b>Functional Total</b>	<b>12,850,051</b>	<b>13,689,697</b>	<b>15,006,910</b>	<b>15,172,836</b>	<b>15,478,615</b>	<b>15,773,994</b>
<b>EDUCATION</b>						
Arts, Council on the	98,710	104,974	70,274	49,884	49,886	49,886
Education, Department of	46,771,705	49,000,574	46,221,771	47,539,724	48,576,462	49,735,375
<i>School Aid</i>	40,970,174	43,100,567	40,185,654	41,316,180	42,339,643	43,419,865
<i>School Aid – Other</i>	151,315	140,000	140,300	140,300	140,300	140,300
<i>STAR Property Tax Relief</i>	1,607,753	1,453,393	1,396,911	1,319,991	1,246,842	1,180,205
<i>Special Education Categorical Programs</i>	2,381,272	2,378,589	2,398,997	2,495,861	2,596,431	2,697,641
<i>All Other</i>	1,661,191	1,928,025	2,099,909	2,267,392	2,253,246	2,297,364
<b>Functional Total</b>	<b>46,870,415</b>	<b>49,105,548</b>	<b>46,292,045</b>	<b>47,589,608</b>	<b>48,626,348</b>	<b>49,785,261</b>
<b>GENERAL GOVERNMENT</b>						
Budget, Division of	63,302	34,827	39,968	37,168	37,168	37,168
Civil Service, Department of	30,262	34,448	53,029	54,742	54,740	54,740
Deferred Compensation Board	708	888	909	926	926	926
Elections, State Board of	43,291	86,405	71,735	168,100	67,417	102,167
Employee Relations, Office of	7,052	11,909	11,894	12,082	12,082	12,082
Ethics and Lobbying, Independent Commission on	6,184	7,731	7,981	7,731	7,731	7,731
Gaming Commission, New York State	190,496	211,602	220,111	220,511	220,411	214,611
General Services, Office of	375,846	418,055	499,626	410,930	426,825	436,825
Information Technology Services, Office of	769,043	929,933	1,008,064	934,733	971,423	973,180
Inspector General, Office of the	9,165	10,691	11,741	11,902	11,902	11,902
Labor Management Committees	40,646	39,300	40,127	40,972	40,972	40,972
Prevention of Domestic Violence, Office for	7,479	12,736	13,581	13,206	13,250	13,250
Public Employment Relations Board	4,116	7,572	5,894	5,967	5,967	5,967
State, Department of	229,104	355,297	402,897	429,971	443,388	383,388
Tax Appeals, Division of	3,124	3,882	3,882	3,882	3,882	3,882
Taxation and Finance, Department of	356,157	374,139	384,536	382,387	382,387	382,387
Veterans' Services, Department of	19,489	26,232	24,234	23,291	22,291	22,291
Welfare Inspector General, Office of	699	808	822	836	836	836
Workers' Compensation Board	211,938	220,793	232,986	238,698	229,658	227,783
<b>Functional Total</b>	<b>2,368,101</b>	<b>2,787,248</b>	<b>3,034,017</b>	<b>2,998,035</b>	<b>2,953,256</b>	<b>2,932,088</b>
<b>ELECTED OFFICIALS</b>						
Audit and Control, Department of	187,808	202,055	216,152	225,552	221,028	218,324
Executive Chamber	22,829	21,203	24,803	24,803	24,803	24,803
Judiciary	3,287,535	3,719,672	4,072,585	4,053,308	4,037,885	4,028,885
Law, Department of	340,316	364,827	374,968	374,464	378,189	376,947
Legislature	257,098	293,875	299,592	299,592	299,592	299,592
Lieutenant Governor, Office of the	637	896	1,246	1,246	1,246	1,246
<b>Functional Total</b>	<b>4,096,223</b>	<b>4,602,528</b>	<b>4,989,346</b>	<b>4,978,965</b>	<b>4,962,743</b>	<b>4,949,797</b>
<b>LOCAL GOVERNMENT ASSISTANCE</b>						
Aid and Incentives for Municipalities	722,146	775,492	783,846	740,846	740,846	740,846
County-Wide Shared Services Initiative	3,708	4,500	15,000	0	0	0
Miscellaneous Financial Assistance	23,915	21,339	38,750	23,750	23,750	23,750
Municipalities with VLT Facilities	28,885	30,119	30,119	30,119	30,119	30,119
Small Government Assistance	217	218	218	218	218	218
<b>Functional Total</b>	<b>778,871</b>	<b>831,668</b>	<b>867,933</b>	<b>794,933</b>	<b>794,933</b>	<b>794,933</b>
<b>ALL OTHER CATEGORIES</b>						
Arts and Cultural Facilities Improvement	8,024	60,000	61,835	40,000	20,000	0
Community Resiliency, Economic Sustainability and Technology	3,254	20,000	30,000	55,000	55,000	55,000
General State Charges	8,807,095	8,174,407	8,702,225	9,757,779	10,966,014	11,960,276
Local Community Assistance Program	4,333	10,000	10,000	15,000	15,000	15,000
Long-Term Debt Service	7,045,352	3,202,305	2,359,243	4,659,250	5,636,111	6,244,982
Miscellaneous	(473,441)	(2,211,268)	(1,737,240)	(751,982)	91,689	(703,709)
Special Infrastructure Account	93,636	230,881	421,650	654,435	267,204	267,204
<b>Functional Total</b>	<b>15,488,253</b>	<b>9,486,325</b>	<b>9,847,713</b>	<b>14,429,482</b>	<b>17,051,018</b>	<b>17,838,753</b>
<b>TOTAL ALL GOVERNMENTAL FUNDS SPENDING</b>	<b>234,867,305</b>	<b>243,383,367</b>	<b>252,025,492</b>	<b>261,364,052</b>	<b>265,857,574</b>	<b>272,322,020</b>

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

	FY 2024 Actuals	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected
<b>ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT</b>						
Agriculture and Markets, Department of	50,122	52,669	44,792	45,000	43,500	43,500
Alcoholic Beverage Control, Division of	10,000	4,956	5,000	72,524	72,524	72,524
Economic Development Capital	5,458	8,000	8,000	8,000	8,000	8,000
Economic Development, Department of	62,748	101,808	59,499	59,499	59,499	59,499
Empire State Development Corporation	1,169,611	585,271	1,050,869	1,214,178	1,235,394	1,225,394
Energy Research and Development Authority, New York State	66,137	100,000	0	0	0	0
Financial Services, Department of	69,416	101,522	96,272	96,272	96,272	96,272
Lake Ontario Resiliency/Economic Development	8,184	0	0	0	0	0
Olympic Regional Development Authority	0	0	40,000	0	0	3,300
Power Authority, New York	7,132	0	0	0	0	0
Public Service Department	153,579	51,479	15,133	17,633	25,133	25,133
Regional Economic Development Program	295	0	0	0	0	0
Strategic Investment Program	(750)	0	0	0	0	0
<b>Functional Total</b>	<b>1,601,932</b>	<b>1,005,705</b>	<b>1,319,565</b>	<b>1,513,106</b>	<b>1,540,322</b>	<b>1,533,622</b>
<b>PARKS AND THE ENVIRONMENT</b>						
Environmental Conservation, Department of	828,618	695,573	739,133	764,133	764,133	764,133
Parks, Recreation and Historic Preservation, Office of	7,961	25,020	23,020	23,020	23,020	23,020
<b>Functional Total</b>	<b>836,579</b>	<b>720,593</b>	<b>762,153</b>	<b>787,153</b>	<b>787,153</b>	<b>787,153</b>
<b>TRANSPORTATION</b>						
Metropolitan Transportation Authority	271,621	753,000	1,310,000	1,487,266	899,867	514,235
Motor Vehicles, Department of	18,878	18,000	18,000	18,000	18,000	18,000
Transportation, Department of	6,693,719	6,812,750	7,108,110	7,057,206	7,038,329	7,046,188
<b>Functional Total</b>	<b>6,984,218</b>	<b>7,583,750</b>	<b>8,436,110</b>	<b>8,562,472</b>	<b>7,956,196</b>	<b>7,578,423</b>
<b>HEALTH</b>						
Aging, Office for the	265,356	301,555	330,887	291,713	302,882	309,062
Health, Department of	99,047,122	104,960,025	111,260,094	115,464,099	115,567,937	119,886,022
<i>Medical Assistance</i>	82,744,521	85,582,095	90,686,217	94,083,630	94,327,931	98,100,366
<i>Essential Plan</i>	9,745,025	11,730,500	13,097,000	13,796,000	14,331,000	14,788,000
<i>Medicaid Administration</i>	1,713,169	1,577,065	1,665,065	1,665,065	1,115,065	1,115,065
<i>Public Health</i>	4,844,407	6,070,365	5,811,812	5,919,404	5,793,941	5,882,591
<b>Functional Total</b>	<b>99,312,478</b>	<b>105,261,580</b>	<b>111,590,981</b>	<b>115,755,812</b>	<b>115,870,819</b>	<b>120,195,084</b>
<b>SOCIAL WELFARE</b>						
Children and Family Services, Office of	4,372,797	4,216,329	4,011,405	3,936,412	4,185,007	4,226,905
<i>OCFS</i>	4,313,784	4,145,293	3,893,475	3,816,482	4,064,077	4,103,975
<i>OCFS - Other</i>	59,013	71,036	117,930	119,930	120,930	122,930
Housing and Community Renewal, Division of	1,147,035	1,826,164	2,159,444	2,019,085	1,986,084	1,560,861
Human Rights, Division of	0	0	500	500	500	500
Labor, Department of	194,570	187,527	223,942	205,542	205,542	205,542
National and Community Service	0	488	511	533	556	556
Nonprofit Infrastructure Capital Investment Program	8,472	5,000	25,000	15,000	15,000	9,894
Temporary and Disability Assistance, Office of	6,019,646	7,574,756	6,758,282	6,118,716	5,961,691	6,059,012
<i>Welfare Assistance</i>	3,546,816	4,017,563	4,186,860	4,273,095	4,037,684	4,056,773
<i>All Other</i>	2,472,830	3,557,193	2,571,422	1,845,621	1,924,007	2,002,239
<b>Functional Total</b>	<b>11,742,520</b>	<b>13,810,264</b>	<b>13,179,084</b>	<b>12,295,788</b>	<b>12,354,380</b>	<b>12,063,270</b>
<b>MENTAL HYGIENE</b>						
Addiction Services and Supports, Office of	732,810	758,452	868,586	864,506	881,131	904,910
<i>OASAS</i>	681,952	723,768	805,260	834,228	849,266	871,434
<i>OASAS - Other</i>	50,858	34,684	63,326	30,278	31,865	33,476
Justice Center	544	806	857	857	857	857
Mental Health, Office of	1,891,846	2,333,388	2,899,807	3,503,700	3,488,532	3,658,541
<i>OMH</i>	1,493,782	1,824,059	2,187,451	2,824,640	2,794,115	2,948,764
<i>OMH - Other</i>	398,064	509,329	712,356	679,060	694,417	709,777
People with Developmental Disabilities, Office for	4,510,528	2,785,927	4,323,816	4,804,209	5,289,192	5,588,774
<i>OPWDD</i>	540,459	481,794	490,850	502,817	515,083	532,240
<i>OPWDD - Other</i>	3,970,069	2,304,133	3,832,966	4,301,392	4,774,109	5,056,534
<b>Functional Total</b>	<b>7,135,728</b>	<b>5,878,573</b>	<b>8,093,066</b>	<b>9,173,272</b>	<b>9,659,712</b>	<b>10,153,082</b>
<b>PUBLIC PROTECTION/CRIMINAL JUSTICE</b>						
Corrections and Community Supervision, Department of	8,449	15,106	15,106	15,106	15,106	15,856
<i>DOCCS</i>	6,700	9,706	9,706	9,706	9,706	10,456
<i>DOCCS - Other</i>	1,749	5,400	5,400	5,400	5,400	5,400
Criminal Justice Services, Division of	323,345	461,212	549,954	483,454	483,454	483,454
Homeland Security and Emergency Services, Division of	4,340,013	4,133,990	2,251,935	1,162,929	1,163,822	1,148,822
Indigent Legal Services, Office of	305,349	317,629	410,630	407,296	315,296	350,296
Military and Naval Affairs, Division of	2,558	1,753	1,777	1,801	1,821	1,821
Victim Services, Office of	132,812	169,458	197,160	230,058	230,058	230,058
<b>Functional Total</b>	<b>5,112,526</b>	<b>5,099,148</b>	<b>3,426,562</b>	<b>2,300,644</b>	<b>2,209,557</b>	<b>2,230,307</b>
<b>HIGHER EDUCATION</b>						
City University of New York	2,005,307	2,129,797	2,257,123	2,220,553	2,218,787	2,242,720
Higher Education Facilities Capital Matching Grants Program	18,745	30,650	40,150	34,150	20,150	14,150
Higher Education Services Corporation, New York State	578,640	666,107	718,047	735,239	752,270	762,642
State University of New York	538,252	593,489	598,614	601,685	601,685	587,041
<b>Functional Total</b>	<b>3,140,944</b>	<b>3,420,043</b>	<b>3,613,934</b>	<b>3,591,627</b>	<b>3,592,892</b>	<b>3,606,553</b>
<b>EDUCATION</b>						
Arts, Council on the	94,379	98,450	62,633	42,133	42,133	42,133

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

	<b>FY 2024 Actuals</b>	<b>FY 2025 Projected</b>	<b>FY 2026 Projected</b>	<b>FY 2027 Projected</b>	<b>FY 2028 Projected</b>	<b>FY 2029 Projected</b>
Education, Department of	46,307,193	48,502,575	45,685,359	46,980,572	48,058,612	49,224,423
<i>School Aid</i>	40,960,708	43,100,567	40,185,654	41,316,180	42,339,643	43,419,865
<i>School Aid – Other</i>	151,315	140,000	140,300	140,300	140,300	140,300
<i>STAR Property Tax Relief</i>	1,607,753	1,453,393	1,396,911	1,319,991	1,246,842	1,180,205
<i>Special Education Categorical Programs</i>	2,381,272	2,378,589	2,398,997	2,495,861	2,596,431	2,697,641
<i>All Other</i>	1,206,145	1,430,026	1,563,497	1,708,240	1,735,396	1,786,412
<b>Functional Total</b>	<b>46,401,572</b>	<b>48,601,025</b>	<b>45,747,992</b>	<b>47,022,705</b>	<b>48,100,745</b>	<b>49,266,556</b>
<b>GENERAL GOVERNMENT</b>						
Civil Service, Department of	4	300	300	300	300	300
Elections, State Board of	11,073	48,700	17,700	107,700	17,700	57,700
Gaming Commission, New York State	126,434	130,100	132,100	132,500	132,400	126,600
General Services, Office of	18,870	9,185	250	250	250	250
Prevention of Domestic Violence, Office for	4,803	9,262	9,212	9,212	9,212	9,212
State, Department of	133,203	220,794	184,185	187,356	171,685	171,685
Taxation and Finance, Department of	5,339	6,776	6,776	6,776	6,776	6,776
Veterans' Services, Department of	10,443	11,415	12,188	10,908	10,908	10,908
<b>Functional Total</b>	<b>310,169</b>	<b>436,532</b>	<b>362,711</b>	<b>455,002</b>	<b>349,231</b>	<b>383,431</b>
<b>ELECTED OFFICIALS</b>						
Judiciary	219,889	277,379	327,600	327,600	327,600	327,600
Law, Department of	33,803	20,000	0	0	0	0
<b>Functional Total</b>	<b>253,692</b>	<b>297,379</b>	<b>327,600</b>	<b>327,600</b>	<b>327,600</b>	<b>327,600</b>
<b>LOCAL GOVERNMENT ASSISTANCE</b>						
Aid and Incentives for Municipalities	722,146	775,492	783,846	740,846	740,846	740,846
County-Wide Shared Services Initiative	3,708	4,500	15,000	0	0	0
Miscellaneous Financial Assistance	23,915	21,339	38,750	23,750	23,750	23,750
Municipalities with VLT Facilities	28,885	30,119	30,119	30,119	30,119	30,119
Small Government Assistance	217	218	218	218	218	218
<b>Functional Total</b>	<b>778,871</b>	<b>831,668</b>	<b>867,933</b>	<b>794,933</b>	<b>794,933</b>	<b>794,933</b>
<b>ALL OTHER CATEGORIES</b>						
Arts and Cultural Facilities Improvement	7,745	60,000	61,835	40,000	20,000	0
Community Resiliency, Economic Sustainability and Technology	3,254	0	0	0	0	0
Local Community Assistance Program	4,333	0	0	0	0	0
Miscellaneous	(540,971)	(890,803)	(745,244)	(531,101)	(81,101)	(231,101)
Special Infrastructure Account	90,881	124,256	267,973	528,012	247,852	247,852
<b>Functional Total</b>	<b>(434,758)</b>	<b>(706,547)</b>	<b>(415,436)</b>	<b>36,911</b>	<b>186,751</b>	<b>16,751</b>
<b>TOTAL ASSISTANCE AND GRANTS SPENDING</b>	<b>183,176,471</b>	<b>192,239,713</b>	<b>197,312,255</b>	<b>202,617,025</b>	<b>203,730,291</b>	<b>208,936,765</b>

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

	<b>FY 2024</b>	<b>FY 2025</b>	<b>FY 2026</b>	<b>FY 2027</b>	<b>FY 2028</b>	<b>FY 2029</b>
	<b>Actuals</b>	<b>Projected</b>	<b>Projected</b>	<b>Projected</b>	<b>Projected</b>	<b>Projected</b>
<b>ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT</b>						
Agriculture and Markets, Department of	66,982	62,439	68,407	72,177	72,417	72,633
Alcoholic Beverage Control, Division of	48,997	60,876	66,130	64,910	66,019	66,019
Economic Development, Department of	24,647	19,297	19,297	19,297	19,297	19,297
Empire State Development Corporation	126	0	0	0	0	0
Financial Services, Department of	229,769	219,840	225,493	225,493	225,493	225,493
Olympic Regional Development Authority	14,157	10,054	9,054	9,054	9,054	9,054
Public Service Department	57,812	77,314	79,378	83,115	84,787	86,683
<b>Functional Total</b>	<b>442,490</b>	<b>449,820</b>	<b>467,759</b>	<b>474,046</b>	<b>477,067</b>	<b>479,179</b>
<b>PARKS AND THE ENVIRONMENT</b>						
Adirondack Park Agency	5,454	6,338	7,036	7,287	7,305	7,324
Environmental Conservation, Department of	299,354	340,670	346,742	348,156	352,363	355,632
Parks, Recreation and Historic Preservation, Office of	233,879	250,381	264,779	273,847	274,173	274,504
<b>Functional Total</b>	<b>538,687</b>	<b>597,389</b>	<b>618,557</b>	<b>629,290</b>	<b>633,841</b>	<b>637,460</b>
<b>TRANSPORTATION</b>						
Motor Vehicles, Department of	68,786	71,980	82,239	77,196	77,638	77,617
Transportation, Department of	405,548	386,729	398,498	409,928	421,870	434,494
Waterfront Commission	2,500	4,755	4,839	4,876	5,018	5,111
<b>Functional Total</b>	<b>476,834</b>	<b>463,464</b>	<b>485,576</b>	<b>492,000</b>	<b>504,526</b>	<b>517,222</b>
<b>HEALTH</b>						
Aging, Office for the	9,572	14,750	14,752	14,752	14,752	14,752
Health, Department of	1,696,477	2,468,773	1,961,940	1,998,110	2,003,056	1,976,237
<i>Essential Plan</i>	87,193	685,791	136,874	144,715	162,118	170,694
<i>Medicaid Administration</i>	644,419	1,056,198	976,912	1,015,105	1,000,080	958,256
<i>Public Health</i>	964,865	726,784	848,154	838,290	840,858	847,287
Medicaid Inspector General, Office of the	38,989	38,945	40,787	40,787	40,787	40,787
<b>Functional Total</b>	<b>1,745,038</b>	<b>2,522,468</b>	<b>2,017,479</b>	<b>2,053,649</b>	<b>2,058,595</b>	<b>2,031,776</b>
<b>SOCIAL WELFARE</b>						
Children and Family Services, Office of	321,721	416,595	456,929	470,036	483,737	483,737
<i>OCFS</i>	321,721	416,595	456,929	470,036	483,737	483,737
Housing and Community Renewal, Division of	62,611	74,198	89,213	82,562	84,460	84,460
Human Rights, Division of	18,622	23,589	35,913	35,913	35,913	35,913
Labor, Department of	361,898	320,933	347,297	337,452	337,452	337,452
National and Community Service	14,240	17,747	18,105	18,034	18,034	18,034
Temporary and Disability Assistance, Office of	432,338	285,545	304,959	304,001	304,001	304,001
<i>All Other</i>	432,338	285,545	304,959	304,001	304,001	304,001
<b>Functional Total</b>	<b>1,211,430</b>	<b>1,138,607</b>	<b>1,252,416</b>	<b>1,247,998</b>	<b>1,263,597</b>	<b>1,263,597</b>
<b>MENTAL HYGIENE</b>						
Addiction Services and Supports, Office of	127,242	131,016	146,246	164,510	160,297	161,813
<i>OASAS</i>	62,191	60,732	72,377	86,176	84,274	84,796
<i>OASAS - Other</i>	65,051	70,284	73,869	78,334	76,023	77,017
Developmental Disabilities, State Council on	4,986	3,415	4,915	4,915	4,915	4,915
Justice Center	52,710	53,706	56,214	58,412	57,357	57,913
Mental Health, Office of	1,858,542	2,007,843	2,212,514	2,355,289	2,316,229	2,345,198
<i>OMH</i>	509,998	576,657	622,102	665,225	649,851	657,991
<i>OMH - Other</i>	1,348,544	1,431,186	1,590,412	1,690,064	1,666,378	1,687,207
People with Developmental Disabilities, Office for	1,714,267	1,705,986	1,844,712	1,907,936	1,876,467	1,897,293
<i>OPWDD</i>	86,959	1,202	1,202	1,202	1,202	1,202
<i>OPWDD - Other</i>	1,627,308	1,704,784	1,843,510	1,906,734	1,875,265	1,896,091
<b>Functional Total</b>	<b>3,757,747</b>	<b>3,901,966</b>	<b>4,264,601</b>	<b>4,491,062</b>	<b>4,415,265</b>	<b>4,467,132</b>
<b>PUBLIC PROTECTION/CRIMINAL JUSTICE</b>						
Correction, Commission of	3,830	3,567	4,159	4,251	4,195	4,195
Corrections and Community Supervision, Department of	2,690,817	2,888,431	2,890,058	2,888,536	2,942,734	2,942,734
<i>DOCCS</i>	2,690,817	2,888,431	2,890,058	2,888,536	2,942,734	2,942,734
Criminal Justice Services, Division of	55,385	59,637	66,586	67,573	70,302	70,302
Homeland Security and Emergency Services, Division of	92,978	103,094	114,099	117,546	119,816	119,816
Indigent Legal Services, Office of	5,003	5,210	5,502	5,597	5,695	5,695
Judicial Conduct, Commission on	7,561	8,716	9,330	9,330	9,330	9,330
Judicial Nomination, Commission on	10	30	30	30	30	30
Judicial Screening Committees, New York State	15	38	38	38	38	38
Military and Naval Affairs, Division of	285,779	341,581	175,878	177,440	180,950	183,880
Prosecutorial Conduct, Commission on	0	750	3,000	3,000	3,000	3,000
State Police, Division of	886,525	919,897	980,887	990,424	1,009,251	1,008,266
Statewide Financial System	33,581	32,182	35,267	34,036	34,036	34,036
Victim Services, Office of	10,939	16,263	16,635	16,335	16,467	16,467
<b>Functional Total</b>	<b>4,072,423</b>	<b>4,379,396</b>	<b>4,301,469</b>	<b>4,314,136</b>	<b>4,395,844</b>	<b>4,397,789</b>
<b>HIGHER EDUCATION</b>						
City University of New York	240	2,250	2,000	2,000	2,000	2,000
Higher Education Services Corporation, New York State	18,096	29,251	33,301	43,636	43,495	43,520
State University of New York	7,767,758	7,885,329	8,421,119	8,591,046	8,896,941	9,247,625
<b>Functional Total</b>	<b>7,786,094</b>	<b>7,916,830</b>	<b>8,456,420</b>	<b>8,636,682</b>	<b>8,942,436</b>	<b>9,293,145</b>
<b>EDUCATION</b>						
Arts, Council on the	4,331	6,524	7,641	7,751	7,753	7,753
Education, Department of	344,447	360,587	348,405	349,688	352,309	352,309

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

	<u>FY 2024 Actuals</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Projected</u>	<u>FY 2027 Projected</u>	<u>FY 2028 Projected</u>	<u>FY 2029 Projected</u>
<i>School Aid</i>	7,779	0	0	0	0	0
<i>All Other</i>	336,668	360,587	348,405	349,688	352,309	352,309
<b>Functional Total</b>	<u>348,778</u>	<u>367,111</u>	<u>356,046</u>	<u>357,439</u>	<u>360,062</u>	<u>360,062</u>
<b>GENERAL GOVERNMENT</b>						
Budget, Division of the	62,080	33,602	38,668	35,868	35,868	35,868
Civil Service, Department of	30,258	33,892	52,468	54,176	54,174	54,174
Deferred Compensation Board	446	622	637	649	649	649
Elections, State Board of	25,427	31,694	42,235	43,231	41,239	40,989
Employee Relations, Office of	7,052	11,909	11,894	12,082	12,082	12,082
Ethics and Lobbying, Independent Commission on	6,184	7,731	7,981	7,731	7,731	7,731
Gaming Commission, New York State	47,546	60,711	64,628	64,628	64,628	64,628
General Services, Office of	139,676	147,901	213,872	170,617	170,617	170,617
Information Technology Services, Office of	657,858	741,222	813,991	830,107	832,076	833,833
Inspector General, Office of the	9,165	10,691	11,741	11,902	11,902	11,902
Labor Management Committees	32,880	33,994	34,715	35,452	35,452	35,452
Prevention of Domestic Violence, Office for	2,676	3,474	4,369	3,994	4,038	4,038
Public Employment Relations Board	4,094	5,094	5,894	5,967	5,967	5,967
State, Department of	66,955	85,948	100,039	101,808	101,808	101,808
Tax Appeals, Division of	3,124	3,882	3,882	3,882	3,882	3,882
Taxation and Finance, Department of	330,138	345,286	355,683	353,534	353,534	353,534
Veterans' Services, Department of	8,311	11,267	10,705	10,784	10,784	10,784
Welfare Inspector General, Office of	699	808	822	836	836	836
Workers' Compensation Board	148,600	151,231	157,896	161,321	161,321	161,321
<b>Functional Total</b>	<u>1,583,169</u>	<u>1,720,959</u>	<u>1,932,120</u>	<u>1,908,569</u>	<u>1,908,588</u>	<u>1,910,095</u>
<b>ELECTED OFFICIALS</b>						
Audit and Control, Department of	183,863	191,458	206,716	210,097	213,708	213,708
Executive Chamber	22,829	21,203	24,803	24,803	24,803	24,803
Judiciary	2,162,550	2,419,800	2,657,200	2,657,200	2,657,200	2,657,200
Law, Department of	263,518	298,520	320,724	323,683	328,765	328,765
Legislature	256,986	293,875	299,592	299,592	299,592	299,592
Lieutenant Governor, Office of the	637	896	1,246	1,246	1,246	1,246
<b>Functional Total</b>	<u>2,890,383</u>	<u>3,225,752</u>	<u>3,510,281</u>	<u>3,516,621</u>	<u>3,525,314</u>	<u>3,525,314</u>
<b>ALL OTHER CATEGORIES</b>						
Long-Term Debt Service	48,761	39,450	41,015	38,515	38,515	38,515
Miscellaneous	11,951	4,718	332,519	1,052,364	1,452,373	852,382
<b>Functional Total</b>	<u>60,712</u>	<u>44,168</u>	<u>373,534</u>	<u>1,090,879</u>	<u>1,490,888</u>	<u>890,897</u>
<b>TOTAL STATE OPERATIONS SPENDING</b>	<u>24,913,785</u>	<u>26,727,930</u>	<u>28,036,258</u>	<u>29,212,371</u>	<u>29,976,023</u>	<u>29,773,668</u>

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

	<b>FY 2024 Actuals</b>	<b>FY 2025 Projected</b>	<b>FY 2026 Projected</b>	<b>FY 2027 Projected</b>	<b>FY 2028 Projected</b>	<b>FY 2029 Projected</b>
<b>ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT</b>						
Agriculture and Markets, Department of	43,156	45,653	49,853	53,547	53,778	53,994
Alcoholic Beverage Control, Division of	24,343	34,416	40,029	40,632	41,248	41,248
Economic Development, Department of	14,060	14,769	14,769	14,769	14,769	14,769
Financial Services, Department of	176,282	163,054	168,554	168,554	168,554	168,554
Olympic Regional Development Authority	8,829	3,838	2,838	2,838	2,838	2,838
Public Service Department	49,365	62,376	65,317	68,050	69,553	71,449
<b>Functional Total</b>	<b>316,035</b>	<b>324,106</b>	<b>341,360</b>	<b>348,390</b>	<b>350,740</b>	<b>352,852</b>
<b>PARKS AND THE ENVIRONMENT</b>						
Adirondack Park Agency	4,418	4,925	5,316	5,710	5,728	5,747
Environmental Conservation, Department of	235,055	275,117	283,996	283,958	285,662	285,929
Parks, Recreation and Historic Preservation, Office of	179,238	203,131	213,660	219,110	219,431	219,762
<b>Functional Total</b>	<b>418,711</b>	<b>483,173</b>	<b>502,972</b>	<b>508,778</b>	<b>510,821</b>	<b>511,438</b>
<b>TRANSPORTATION</b>						
Motor Vehicles, Department of	48,490	54,165	55,678	55,678	56,002	56,002
Transportation, Department of	216,010	194,185	200,623	206,626	212,834	219,192
Waterfront Commission	2,300	3,930	3,999	4,019	4,144	4,220
<b>Functional Total</b>	<b>266,800</b>	<b>252,280</b>	<b>260,300</b>	<b>266,323</b>	<b>272,980</b>	<b>279,414</b>
<b>HEALTH</b>						
Aging, Office for the	7,829	10,264	10,264	10,264	10,264	10,264
Health, Department of	427,893	466,169	498,372	501,455	503,541	504,688
<i>Essential Plan</i>	3,677	5,452	5,702	5,852	6,078	6,078
<i>Medicaid Administration</i>	104,551	109,111	122,472	123,065	123,753	123,753
<i>Public Health</i>	319,665	351,606	370,198	372,538	373,710	374,857
Medicaid Inspector General, Office of the	33,334	33,381	35,081	35,081	35,081	35,081
<b>Functional Total</b>	<b>469,056</b>	<b>509,814</b>	<b>543,717</b>	<b>546,800</b>	<b>548,886</b>	<b>550,033</b>
<b>SOCIAL WELFARE</b>						
Children and Family Services, Office of	188,628	250,292	280,116	292,540	301,773	301,773
<i>OCFS</i>	188,628	250,292	280,116	292,540	301,773	301,773
Housing and Community Renewal, Division of	47,968	55,130	63,212	63,212	63,212	63,212
Human Rights, Division of	14,662	18,636	27,760	27,760	27,760	27,760
Labor, Department of	237,486	216,604	229,813	229,968	229,968	229,968
National and Community Service	924	807	819	831	831	831
Temporary and Disability Assistance, Office of	182,003	149,580	160,625	160,523	160,523	160,523
<i>All Other</i>	182,003	149,580	160,625	160,523	160,523	160,523
<b>Functional Total</b>	<b>671,671</b>	<b>691,049</b>	<b>762,345</b>	<b>774,834</b>	<b>784,067</b>	<b>784,067</b>
<b>MENTAL HYGIENE</b>						
Addiction Services and Supports, Office of	77,336	89,199	96,310	105,298	100,985	101,853
<i>OASAS</i>	29,756	35,724	39,173	43,915	42,348	42,658
<i>OASAS - Other</i>	47,580	53,475	57,137	61,383	58,637	59,195
Developmental Disabilities, State Council on	1,154	1,266	1,600	1,600	1,600	1,600
Justice Center	41,934	43,005	44,780	46,735	45,435	45,753
Mental Health, Office of	1,391,338	1,457,853	1,616,597	1,738,222	1,692,855	1,708,881
<i>OMH</i>	386,792	427,787	490,158	528,422	514,190	518,706
<i>OMH - Other</i>	1,004,546	1,030,066	1,126,439	1,209,800	1,178,665	1,190,175
People with Developmental Disabilities, Office for	1,454,697	1,476,035	1,578,699	1,645,907	1,608,422	1,623,232
<i>OPWDD</i>	565	0	0	0	0	0
<i>OPWDD - Other</i>	1,454,132	1,476,035	1,578,699	1,645,907	1,608,422	1,623,232
<b>Functional Total</b>	<b>2,966,459</b>	<b>3,067,358</b>	<b>3,337,986</b>	<b>3,537,762</b>	<b>3,449,297</b>	<b>3,481,319</b>
<b>PUBLIC PROTECTION/CRIMINAL JUSTICE</b>						
Correction, Commission of	3,649	3,298	3,884	3,970	3,916	3,916
Corrections and Community Supervision, Department of	2,173,046	2,382,232	2,334,807	2,335,885	2,380,083	2,380,083
<i>DOCCS</i>	2,173,046	2,382,232	2,334,807	2,335,885	2,380,083	2,380,083
Criminal Justice Services, Division of	37,348	44,643	50,227	50,924	52,470	52,470
Homeland Security and Emergency Services, Division of	45,944	56,740	63,345	65,840	67,365	67,365
Indigent Legal Services, Office of	4,397	4,310	4,579	4,656	4,736	4,736
Judicial Conduct, Commission on	5,644	6,516	7,130	7,130	7,130	7,130
Military and Naval Affairs, Division of	217,754	249,222	140,862	143,680	146,554	149,484
Prosecutorial Conduct, Commission on	0	350	1,957	1,957	1,957	1,957
State Police, Division of	765,629	800,497	858,792	869,336	886,582	885,597
Statewide Financial System	13,086	12,806	13,068	13,336	13,336	13,336
Victim Services, Office of	8,561	7,239	7,302	7,302	7,379	7,379
<b>Functional Total</b>	<b>3,275,058</b>	<b>3,567,853</b>	<b>3,485,953</b>	<b>3,504,016</b>	<b>3,571,508</b>	<b>3,573,453</b>
<b>HIGHER EDUCATION</b>						
Higher Education Services Corporation, New York State	7,949	11,136	12,036	12,486	12,845	12,870
State University of New York	4,645,396	4,731,118	5,095,759	5,164,507	5,338,553	5,544,889
<b>Functional Total</b>	<b>4,653,345</b>	<b>4,742,254</b>	<b>5,107,795</b>	<b>5,176,993</b>	<b>5,351,398</b>	<b>5,557,759</b>
<b>EDUCATION</b>						
Arts, Council on the	2,848	2,995	3,824	3,885	3,886	3,886
Education, Department of	203,875	202,080	203,804	206,794	208,305	208,305
<i>School Aid</i>	2,788	0	0	0	0	0
<i>All Other</i>	201,087	202,080	203,804	206,794	208,305	208,305
<b>Functional Total</b>	<b>206,723</b>	<b>205,075</b>	<b>207,628</b>	<b>210,679</b>	<b>212,191</b>	<b>212,191</b>
<b>GENERAL GOVERNMENT</b>						



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

	<b>FY 2024</b> <b>Actuals</b>	<b>FY 2025</b> <b>Projected</b>	<b>FY 2026</b> <b>Projected</b>	<b>FY 2027</b> <b>Projected</b>	<b>FY 2028</b> <b>Projected</b>	<b>FY 2029</b> <b>Projected</b>
Budget, Division of the	30,382	31,484	33,163	33,163	33,163	33,163
Civil Service, Department of	23,086	29,588	37,775	38,624	38,071	38,071
Deferred Compensation Board	429	438	447	456	456	456
Elections, State Board of	12,049	15,416	21,828	22,030	22,304	22,304
Employee Relations, Office of	6,913	11,487	11,666	11,849	11,849	11,849
Ethics and Lobbying, Independent Commission on	5,054	6,674	6,674	6,674	6,674	6,674
Gaming Commission, New York State	32,236	34,861	39,161	39,161	39,161	39,161
General Services, Office of	49,224	45,981	54,405	54,362	54,362	54,362
Information Technology Services, Office of	329,672	366,068	407,129	416,255	417,654	418,988
Inspector General, Office of the	7,663	8,877	9,399	9,523	9,523	9,523
Labor Management Committees	7,257	5,823	5,939	6,058	6,058	6,058
Prevention of Domestic Violence, Office for	2,349	2,695	3,418	3,133	3,173	3,173
Public Employment Relations Board	3,831	4,806	5,460	5,527	5,527	5,527
State, Department of	48,039	57,799	61,074	62,074	62,074	62,074
Tax Appeals, Division of	2,909	3,442	3,442	3,442	3,442	3,442
Taxation and Finance, Department of	276,002	273,026	275,774	277,356	277,356	277,356
Veterans' Services, Department of	7,481	8,845	9,034	9,097	9,097	9,097
Welfare Inspector General, Office of	696	699	713	727	727	727
Workers' Compensation Board	92,754	92,026	96,171	98,009	98,009	98,009
<b>Functional Total</b>	<b>938,026</b>	<b>1,000,035</b>	<b>1,082,672</b>	<b>1,097,520</b>	<b>1,098,680</b>	<b>1,100,014</b>
<b>ELECTED OFFICIALS</b>						
Audit and Control, Department of	141,011	153,840	167,374	169,915	172,758	172,758
Executive Chamber	16,285	17,731	20,031	20,031	20,031	20,031
Judiciary	1,793,710	1,995,100	2,171,800	2,171,800	2,171,800	2,171,800
Law, Department of	194,173	212,178	232,564	235,123	238,820	238,820
Legislature	196,616	223,497	228,418	228,418	228,418	228,418
Lieutenant Governor, Office of the	579	811	1,119	1,119	1,119	1,119
<b>Functional Total</b>	<b>2,342,374</b>	<b>2,603,157</b>	<b>2,821,306</b>	<b>2,826,406</b>	<b>2,832,946</b>	<b>2,832,946</b>
<b>ALL OTHER CATEGORIES</b>						
Miscellaneous	2,166	2,231	332,940	952,968	1,352,977	852,986
<b>Functional Total</b>	<b>2,166</b>	<b>2,231</b>	<b>332,940</b>	<b>952,968</b>	<b>1,352,977</b>	<b>852,986</b>
<b>TOTAL PERSONAL SERVICE SPENDING</b>	<b>16,526,424</b>	<b>17,448,385</b>	<b>18,786,974</b>	<b>19,751,469</b>	<b>20,336,491</b>	<b>20,088,472</b>

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

	<b>FY 2024 Actuals</b>	<b>FY 2025 Projected</b>	<b>FY 2026 Projected</b>	<b>FY 2027 Projected</b>	<b>FY 2028 Projected</b>	<b>FY 2029 Projected</b>
<b>ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT</b>						
Agriculture and Markets, Department of	23,826	16,786	18,554	18,630	18,639	18,639
Alcoholic Beverage Control, Division of	24,654	26,460	26,101	24,278	24,771	24,771
Economic Development, Department of	10,587	4,528	4,528	4,528	4,528	4,528
Empire State Development Corporation	126	0	0	0	0	0
Financial Services, Department of	53,487	56,786	56,939	56,939	56,939	56,939
Olympic Regional Development Authority	5,328	6,216	6,216	6,216	6,216	6,216
Public Service Department	8,447	14,938	14,061	15,065	15,234	15,234
<b>Functional Total</b>	<b>126,455</b>	<b>125,714</b>	<b>126,399</b>	<b>125,656</b>	<b>126,327</b>	<b>126,327</b>
<b>PARKS AND THE ENVIRONMENT</b>						
Adirondack Park Agency	1,036	1,413	1,720	1,577	1,577	1,577
Environmental Conservation, Department of	64,299	65,553	62,746	64,198	66,701	69,703
Parks, Recreation and Historic Preservation, Office of	54,641	47,250	51,119	54,737	54,742	54,742
<b>Functional Total</b>	<b>119,976</b>	<b>114,216</b>	<b>115,585</b>	<b>120,512</b>	<b>123,020</b>	<b>126,022</b>
<b>TRANSPORTATION</b>						
Motor Vehicles, Department of	20,296	17,815	26,561	21,518	21,636	21,615
Transportation, Department of	189,538	192,544	197,875	203,302	209,036	215,302
Waterfront Commission	200	825	840	857	874	891
<b>Functional Total</b>	<b>210,034</b>	<b>211,184</b>	<b>225,276</b>	<b>225,677</b>	<b>231,546</b>	<b>237,808</b>
<b>HEALTH</b>						
Aging, Office for the	1,743	4,486	4,488	4,488	4,488	4,488
Health, Department of	1,268,584	2,002,604	1,463,568	1,496,655	1,499,515	1,471,549
<i>Essential Plan</i>	83,516	680,339	131,172	138,863	156,040	164,616
<i>Medicaid Administration</i>	539,868	947,087	854,440	892,040	876,327	834,503
<i>Public Health</i>	645,200	375,178	477,956	465,752	467,148	472,430
Medicaid Inspector General, Office of the	5,655	5,564	5,706	5,706	5,706	5,706
<b>Functional Total</b>	<b>1,275,982</b>	<b>2,012,654</b>	<b>1,473,762</b>	<b>1,506,849</b>	<b>1,509,709</b>	<b>1,481,743</b>
<b>SOCIAL WELFARE</b>						
Children and Family Services, Office of	133,093	166,303	176,813	177,496	181,964	181,964
<i>OCFS</i>	133,093	166,303	176,813	177,496	181,964	181,964
Housing and Community Renewal, Division of	14,643	19,068	26,001	19,350	21,248	21,248
Human Rights, Division of	3,960	4,953	8,153	8,153	8,153	8,153
Labor, Department of	124,412	104,329	117,484	107,484	107,484	107,484
National and Community Service	13,316	16,940	17,286	17,203	17,203	17,203
Temporary and Disability Assistance, Office of	250,335	135,965	144,334	143,478	143,478	143,478
<i>All Other</i>	250,335	135,965	144,334	143,478	143,478	143,478
<b>Functional Total</b>	<b>539,759</b>	<b>447,558</b>	<b>490,071</b>	<b>473,164</b>	<b>479,530</b>	<b>479,530</b>
<b>MENTAL HYGIENE</b>						
Addiction Services and Supports, Office of	49,906	41,817	49,936	59,212	59,312	59,960
<i>OASAS</i>	32,435	25,008	33,204	42,261	41,926	42,138
<i>OASAS - Other</i>	17,471	16,809	16,732	16,951	17,386	17,822
Developmental Disabilities, State Council on	3,832	2,149	3,315	3,315	3,315	3,315
Justice Center	10,776	10,701	11,434	11,677	11,922	12,160
Mental Health, Office of	467,204	549,990	595,917	617,067	623,374	636,317
<i>OMH</i>	123,206	148,870	131,944	136,803	135,661	139,285
<i>OMH - Other</i>	343,998	401,120	463,973	480,264	487,713	497,032
People with Developmental Disabilities, Office for	259,570	229,951	266,013	262,029	268,045	274,061
<i>OPWDD</i>	86,394	1,202	1,202	1,202	1,202	1,202
<i>OPWDD - Other</i>	173,176	228,749	264,811	260,827	266,843	272,859
<b>Functional Total</b>	<b>791,288</b>	<b>834,608</b>	<b>926,615</b>	<b>953,300</b>	<b>965,968</b>	<b>985,813</b>
<b>PUBLIC PROTECTION/CRIMINAL JUSTICE</b>						
Correction, Commission of	181	269	275	281	279	279
Corrections and Community Supervision, Department of	517,771	506,199	555,251	552,651	562,651	562,651
<i>DOCCS</i>	517,771	506,199	555,251	552,651	562,651	562,651
Criminal Justice Services, Division of	18,037	14,994	16,359	16,649	17,832	17,832
Homeland Security and Emergency Services, Division of	47,034	46,354	50,754	51,706	52,451	52,451
Indigent Legal Services, Office of	606	900	923	941	959	959
Judicial Conduct, Commission on	1,917	2,200	2,200	2,200	2,200	2,200
Judicial Nomination, Commission on	10	30	30	30	30	30
Judicial Screening Committees, New York State	15	38	38	38	38	38
Military and Naval Affairs, Division of	68,025	92,359	35,016	33,760	34,396	34,396
Prosecutorial Conduct, Commission on	0	400	1,043	1,043	1,043	1,043
State Police, Division of	120,896	119,400	122,095	121,088	122,669	122,669
Statewide Financial System	20,495	19,376	22,199	20,700	20,700	20,700
Victim Services, Office of	2,378	9,024	9,333	9,033	9,088	9,088
<b>Functional Total</b>	<b>797,365</b>	<b>811,543</b>	<b>815,516</b>	<b>810,120</b>	<b>824,336</b>	<b>824,336</b>
<b>HIGHER EDUCATION</b>						
City University of New York	240	2,250	2,000	2,000	2,000	2,000
Higher Education Services Corporation, New York State	10,147	18,115	21,265	31,150	30,650	30,650
State University of New York	3,122,362	3,154,211	3,325,360	3,426,539	3,558,388	3,702,736
<b>Functional Total</b>	<b>3,132,749</b>	<b>3,174,576</b>	<b>3,348,625</b>	<b>3,459,689</b>	<b>3,591,038</b>	<b>3,735,386</b>

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

	<b>FY 2024 Actuals</b>	<b>FY 2025 Projected</b>	<b>FY 2026 Projected</b>	<b>FY 2027 Projected</b>	<b>FY 2028 Projected</b>	<b>FY 2029 Projected</b>
<b>EDUCATION</b>						
Arts, Council on the	1,483	3,529	3,817	3,866	3,867	3,867
Education, Department of	140,572	158,507	144,601	142,894	144,004	144,004
<i>School Aid</i>	4,991	0	0	0	0	0
<i>All Other</i>	135,581	158,507	144,601	142,894	144,004	144,004
<b>Functional Total</b>	<b>142,055</b>	<b>162,036</b>	<b>148,418</b>	<b>146,760</b>	<b>147,871</b>	<b>147,871</b>
<b>GENERAL GOVERNMENT</b>						
Budget, Division of the	31,698	2,118	5,505	2,705	2,705	2,705
Civil Service, Department of	7,172	4,304	14,693	15,552	16,103	16,103
Deferred Compensation Board	17	184	190	193	193	193
Elections, State Board of	13,378	16,278	20,407	21,201	18,935	18,685
Employee Relations, Office of	139	422	228	233	233	233
Ethics and Lobbying, Independent Commission on	1,130	1,057	1,307	1,057	1,057	1,057
Gaming Commission, New York State	15,310	25,850	25,467	25,467	25,467	25,467
General Services, Office of	90,452	101,920	159,467	116,255	116,255	116,255
Information Technology Services, Office of	328,186	375,154	406,862	413,852	414,422	414,845
Inspector General, Office of the	1,502	1,814	2,342	2,379	2,379	2,379
Labor Management Committees	25,623	28,171	28,776	29,394	29,394	29,394
Prevention of Domestic Violence, Office for	327	779	951	861	865	865
Public Employment Relations Board	263	288	434	440	440	440
State, Department of	18,916	28,149	38,965	39,734	39,734	39,734
Tax Appeals, Division of	215	440	440	440	440	440
Taxation and Finance, Department of	54,136	72,260	79,909	76,178	76,178	76,178
Veterans' Services, Department of	830	2,422	1,671	1,687	1,687	1,687
Welfare Inspector General, Office of	3	109	109	109	109	109
Workers' Compensation Board	55,846	59,205	61,725	63,312	63,312	63,312
<b>Functional Total</b>	<b>645,143</b>	<b>720,924</b>	<b>849,448</b>	<b>811,049</b>	<b>809,908</b>	<b>810,081</b>
<b>ELECTED OFFICIALS</b>						
Audit and Control, Department of	42,852	37,618	39,342	40,182	40,950	40,950
Executive Chamber	6,544	3,472	4,772	4,772	4,772	4,772
Judiciary	368,840	424,700	485,400	485,400	485,400	485,400
Law, Department of	69,345	86,342	88,160	88,560	89,945	89,945
Legislature	60,370	70,378	71,174	71,174	71,174	71,174
Lieutenant Governor, Office of the	58	85	127	127	127	127
<b>Functional Total</b>	<b>548,009</b>	<b>622,595</b>	<b>688,975</b>	<b>690,215</b>	<b>692,368</b>	<b>692,368</b>
<b>ALL OTHER CATEGORIES</b>						
Long-Term Debt Service	48,761	39,450	41,015	38,515	38,515	38,515
Miscellaneous	9,785	2,487	(421)	99,396	99,396	(604)
<b>Functional Total</b>	<b>58,546</b>	<b>41,937</b>	<b>40,594</b>	<b>137,911</b>	<b>137,911</b>	<b>37,911</b>
<b>TOTAL NON-PERSONAL SERVICE/INDIRECT COSTS SPENDING</b>	<b>8,387,361</b>	<b>9,279,545</b>	<b>9,249,284</b>	<b>9,460,902</b>	<b>9,639,532</b>	<b>9,685,196</b>

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

	<b>FY 2024 Actuals</b>	<b>FY 2025 Projected</b>	<b>FY 2026 Projected</b>	<b>FY 2027 Projected</b>	<b>FY 2028 Projected</b>	<b>FY 2029 Projected</b>
<b>ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT</b>						
Agriculture and Markets, Department of	4,312	4,512	4,512	4,512	4,512	4,512
Alcoholic Beverage Control, Division of	9,684	14,477	15,877	15,877	16,093	16,093
Economic Development, Department of	0	28	28	28	28	28
Financial Services, Department of	113,847	116,803	120,114	120,114	120,114	120,114
Olympic Regional Development Authority	1,487	1,500	1,500	1,500	1,500	1,500
Public Service Department	32,830	41,036	42,607	45,734	48,281	51,218
<b>Functional Total</b>	<b>162,160</b>	<b>178,356</b>	<b>184,638</b>	<b>187,765</b>	<b>190,528</b>	<b>193,465</b>
<b>PARKS AND THE ENVIRONMENT</b>						
Environmental Conservation, Department of	60,861	65,724	68,422	68,244	68,460	68,593
Parks, Recreation and Historic Preservation, Office of	5,004	5,570	5,584	5,584	5,584	5,584
<b>Functional Total</b>	<b>65,865</b>	<b>71,294</b>	<b>74,006</b>	<b>73,828</b>	<b>74,044</b>	<b>74,177</b>
<b>TRANSPORTATION</b>						
Motor Vehicles, Department of	25,412	29,709	30,650	30,693	30,712	30,733
Transportation, Department of	8,369	9,094	9,566	10,064	11,599	11,660
Waterfront Commission	42	0	0	0	0	0
<b>Functional Total</b>	<b>33,823</b>	<b>38,803</b>	<b>40,216</b>	<b>40,757</b>	<b>42,311</b>	<b>42,393</b>
<b>HEALTH</b>						
Aging, Office for the	20	0	0	0	0	0
Health, Department of	87,027	108,962	108,818	109,210	109,380	109,567
<i>Essential Plan</i>	0	0	41	30	(13)	(33)
<i>Medicaid Administration</i>	8,725	14,483	14,159	14,159	14,159	14,159
<i>Public Health</i>	78,302	94,479	94,618	95,021	95,234	95,441
Medicaid Inspector General, Office of the	11,036	10,862	10,862	10,862	10,862	10,862
<b>Functional Total</b>	<b>98,083</b>	<b>119,824</b>	<b>119,680</b>	<b>120,072</b>	<b>120,242</b>	<b>120,429</b>
<b>SOCIAL WELFARE</b>						
Children and Family Services, Office of	19,600	25,273	26,260	27,291	28,071	28,071
<i>OCFS</i>	19,600	25,273	26,260	27,291	28,071	28,071
Housing and Community Renewal, Division of	24,734	32,156	35,787	35,454	35,454	35,454
Labor, Department of	152,988	148,077	146,679	146,786	146,786	146,786
National and Community Service	0	245	248	252	252	252
Temporary and Disability Assistance, Office of	74,232	50,604	50,604	50,604	50,604	50,604
<i>All Other</i>	74,232	50,604	50,604	50,604	50,604	50,604
<b>Functional Total</b>	<b>271,554</b>	<b>256,355</b>	<b>259,578</b>	<b>260,387</b>	<b>261,167</b>	<b>261,167</b>
<b>MENTAL HYGIENE</b>						
Addiction Services and Supports, Office of	32	577	589	1,442	1,455	1,455
<i>OASAS</i>	32	577	589	1,442	1,455	1,455
Developmental Disabilities, State Council on	740	785	785	785	785	785
Justice Center	0	149	153	157	169	169
Mental Health, Office of	940	1,000	1,005	1,010	1,010	1,010
<i>OMH</i>	940	1,000	1,005	1,010	1,010	1,010
People with Developmental Disabilities, Office for	95	0	0	0	0	0
<i>OPWDD</i>	95	0	0	0	0	0
<b>Functional Total</b>	<b>1,807</b>	<b>2,511</b>	<b>2,532</b>	<b>3,394</b>	<b>3,419</b>	<b>3,419</b>
<b>PUBLIC PROTECTION/CRIMINAL JUSTICE</b>						
Corrections and Community Supervision, Department of	979	2,898	2,910	2,923	2,923	2,923
<i>DOCCS</i>	979	2,898	2,910	2,923	2,923	2,923
Criminal Justice Services, Division of	414	369	376	384	391	391
Homeland Security and Emergency Services, Division of	7,207	7,876	7,879	7,882	7,900	7,900
Indigent Legal Services, Office of	2,891	2,836	3,001	3,050	3,100	3,100
Military and Naval Affairs, Division of	10,228	7,441	7,431	7,431	7,431	7,431
State Police, Division of	28,578	31,023	31,023	31,023	31,023	31,023
Victim Services, Office of	2,601	2,823	2,823	2,823	2,857	2,857
<b>Functional Total</b>	<b>52,898</b>	<b>55,266</b>	<b>55,443</b>	<b>55,516</b>	<b>55,625</b>	<b>55,625</b>
<b>HIGHER EDUCATION</b>						
Higher Education Services Corporation, New York State	4,497	5,771	6,208	1	1	1
State University of New York	440,188	591,417	609,693	628,512	647,471	666,892
<b>Functional Total</b>	<b>444,685</b>	<b>597,188</b>	<b>615,901</b>	<b>628,513</b>	<b>647,472</b>	<b>666,893</b>
<b>EDUCATION</b>						
Education, Department of	104,827	102,782	104,300	105,000	105,000	105,000
<i>School Aid</i>	1,687	0	0	0	0	0
<i>All Other</i>	103,140	102,782	104,300	105,000	105,000	105,000
<b>Functional Total</b>	<b>104,827</b>	<b>102,782</b>	<b>104,300</b>	<b>105,000</b>	<b>105,000</b>	<b>105,000</b>
<b>GENERAL GOVERNMENT</b>						
Budget, Division of the	1,222	1,225	1,300	1,300	1,300	1,300
Civil Service, Department of	0	256	261	266	266	266
Deferred Compensation Board	262	266	272	277	277	277
Elections, State Board of	620	511	453	469	478	478
Gaming Commission, New York State	16,516	20,791	23,383	23,383	23,383	23,383
General Services, Office of	3,724	2,780	2,880	2,937	2,937	2,937
Information Technology Services, Office of	370	0	0	0	0	0
Labor Management Committees	7,766	5,306	5,412	5,520	5,520	5,520
State, Department of	26,963	27,042	28,807	28,807	28,807	28,807
Taxation and Finance, Department of	20,680	22,077	22,077	22,077	22,077	22,077

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

	<u>FY 2024 Actuals</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Projected</u>	<u>FY 2027 Projected</u>	<u>FY 2028 Projected</u>	<u>FY 2029 Projected</u>
Veterans' Services, Department of	480	550	596	599	599	599
Workers' Compensation Board	61,942	60,562	64,090	66,377	66,419	66,462
<b>Functional Total</b>	<u>140,545</u>	<u>141,366</u>	<u>149,531</u>	<u>152,012</u>	<u>152,063</u>	<u>152,106</u>
<b>ELECTED OFFICIALS</b>						
Audit and Control, Department of	1,900	2,492	2,667	2,759	2,811	2,811
Judiciary	879,987	972,493	1,044,085	1,044,085	1,044,085	1,044,085
Law, Department of	41,357	44,557	46,299	46,800	47,574	47,574
Legislature	112	0	0	0	0	0
<b>Functional Total</b>	<u>923,356</u>	<u>1,019,542</u>	<u>1,093,051</u>	<u>1,093,644</u>	<u>1,094,470</u>	<u>1,094,470</u>
<b>ALL OTHER CATEGORIES</b>						
General State Charges	8,807,095	8,174,407	8,702,225	9,757,779	10,966,014	11,960,276
Miscellaneous	1,405	1,281	1,565	1,596	1,599	1,602
<b>Functional Total</b>	<u>8,808,500</u>	<u>8,175,688</u>	<u>8,703,790</u>	<u>9,759,375</u>	<u>10,967,613</u>	<u>11,961,878</u>
<b>TOTAL GENERAL STATE CHARGES SPENDING</b>	<u><u>11,108,103</u></u>	<u><u>10,758,975</u></u>	<u><u>11,402,666</u></u>	<u><u>12,480,263</u></u>	<u><u>13,713,954</u></u>	<u><u>14,731,022</u></u>

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

	<u>FY 2024 Actuals</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Projected</u>	<u>FY 2027 Projected</u>	<u>FY 2028 Projected</u>	<u>FY 2029 Projected</u>
<b>ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT</b>						
Agriculture and Markets, Department of	14,920	61,309	76,309	72,309	53,309	38,309
Economic Development, Department of	0	3,500	3,500	3,500	3,500	3,500
Empire State Development Corporation	7,814	1,231,639	1,269,825	849,281	884,545	754,545
Energy Research and Development Authority, New York State	18,213	61,579	30,000	34,313	38,038	42,040
Financial Services, Department of	0	15,000	22,500	22,500	0	0
Lake Ontario Resiliency/Economic Development	0	10,250	10,250	370	0	0
Olympic Regional Development Authority	64,629	63,300	173,300	54,800	22,500	25,000
Power Authority, New York	150	16,700	65,200	22,200	12,200	2,200
Regional Economic Development Program	0	1,295	1,295	1,295	1,295	295
Strategic Investment Program	0	2,000	2,000	2,000	2,000	2,000
<b>Functional Total</b>	<u>105,726</u>	<u>1,466,572</u>	<u>1,654,179</u>	<u>1,062,568</u>	<u>1,017,387</u>	<u>867,889</u>
<b>PARKS AND THE ENVIRONMENT</b>						
Adirondack Park Agency	0	0	2,000	14,000	9,000	4,000
Environmental Conservation, Department of	663,572	958,916	1,263,066	1,302,242	1,356,782	1,356,782
Hudson River Park Trust	16,050	10,000	5,633	0	2,000	3,000
Parks, Recreation and Historic Preservation, Office of	246,078	401,897	345,897	333,397	354,897	328,397
Public Facilities Sustainability Program	0	5,000	60,000	15,000	20,000	0
<b>Functional Total</b>	<u>925,700</u>	<u>1,375,813</u>	<u>1,676,596</u>	<u>1,664,639</u>	<u>1,742,679</u>	<u>1,692,179</u>
<b>TRANSPORTATION</b>						
Motor Vehicles, Department of	361,648	401,026	381,380	387,506	352,214	385,924
Transportation, Department of	4,111,519	4,784,056	5,502,065	5,829,870	6,206,439	6,447,823
<b>Functional Total</b>	<u>4,473,167</u>	<u>5,185,082</u>	<u>5,883,445</u>	<u>6,217,376</u>	<u>6,558,653</u>	<u>6,833,747</u>
<b>HEALTH</b>						
Health, Department of	82,199	125,120	287,175	255,418	529,556	503,096
<i>Public Health</i>	82,199	125,120	287,175	255,418	529,556	503,096
<b>Functional Total</b>	<u>82,199</u>	<u>125,120</u>	<u>287,175</u>	<u>255,418</u>	<u>529,556</u>	<u>503,096</u>
<b>SOCIAL WELFARE</b>						
Children and Family Services, Office of	20,212	82,695	83,754	72,317	59,817	59,817
<i>OCFS</i>	20,212	82,695	83,754	72,317	59,817	59,817
Temporary and Disability Assistance, Office of	1,093	1,784	1,784	784	784	784
<i>All Other</i>	1,093	1,784	1,784	784	784	784
<b>Functional Total</b>	<u>21,305</u>	<u>84,479</u>	<u>85,538</u>	<u>73,101</u>	<u>60,601</u>	<u>60,601</u>
<b>MENTAL HYGIENE</b>						
Addiction Services and Supports, Office of	9,612	11,152	12,280	12,301	12,341	12,384
<i>OASAS</i>	9,612	11,152	12,280	12,301	12,341	12,384
Mental Health, Office of	364,455	374,617	461,185	448,770	445,444	445,371
<i>OMH</i>	364,455	374,617	461,185	448,770	445,444	445,371
People with Developmental Disabilities, Office for	140,871	135,700	204,221	173,840	178,934	175,886
<i>OPWDD</i>	140,871	135,700	204,221	173,840	178,934	175,886
<b>Functional Total</b>	<u>514,938</u>	<u>521,469</u>	<u>677,686</u>	<u>634,911</u>	<u>636,719</u>	<u>633,641</u>
<b>PUBLIC PROTECTION/CRIMINAL JUSTICE</b>						
Corrections and Community Supervision, Department of	390,183	354,964	415,008	340,052	340,052	340,052
<i>DOCCS</i>	390,183	354,964	415,008	340,052	340,052	340,052
Criminal Justice Services, Division of	1,130	84,500	72,250	72,528	66,000	66,000
Homeland Security and Emergency Services, Division of	7,606	23,914	44,225	33,675	21,675	21,675
Military and Naval Affairs, Division of	142,850	50,560	162,531	104,939	72,090	71,504
State Police, Division of	93,066	68,648	75,448	108,839	71,039	71,039
Victim Services, Office of	701	4,100	1,976	0	0	0
<b>Functional Total</b>	<u>635,536</u>	<u>586,686</u>	<u>771,438</u>	<u>660,033</u>	<u>570,856</u>	<u>570,270</u>
<b>HIGHER EDUCATION</b>						
City University of New York	321,617	446,292	730,505	720,513	682,605	647,738
State University of New York	1,156,711	1,309,344	1,590,150	1,595,501	1,613,210	1,559,665
<b>Functional Total</b>	<u>1,478,328</u>	<u>1,755,636</u>	<u>2,320,655</u>	<u>2,316,014</u>	<u>2,295,815</u>	<u>2,207,403</u>
<b>EDUCATION</b>						
Education, Department of	15,238	34,630	83,707	104,464	60,541	53,643
<i>All Other</i>	15,238	34,630	83,707	104,464	60,541	53,643
<b>Functional Total</b>	<u>15,238</u>	<u>34,630</u>	<u>83,707</u>	<u>104,464</u>	<u>60,541</u>	<u>53,643</u>
<b>GENERAL GOVERNMENT</b>						
Elections, State Board of	6,171	5,500	11,347	16,700	8,000	3,000
General Services, Office of	213,576	258,189	282,624	237,126	253,021	263,021
Information Technology Services, Office of	110,815	188,711	194,073	104,626	139,347	139,347
Public Employment Relations Board	22	2,478	0	0	0	0
State, Department of	1,983	21,513	89,866	112,000	141,088	81,088
Veterans' Services, Department of	255	3,000	745	1,000	0	0
Workers' Compensation Board	1,396	9,000	11,000	11,000	1,918	0
<b>Functional Total</b>	<u>334,218</u>	<u>488,391</u>	<u>589,655</u>	<u>482,452</u>	<u>543,374</u>	<u>486,456</u>
<b>ELECTED OFFICIALS</b>						
Audit and Control, Department of	2,045	8,105	6,769	12,696	4,509	1,805
Judiciary	25,109	50,000	43,700	24,423	9,000	0
Law, Department of	1,638	1,750	7,945	3,981	1,850	608
<b>Functional Total</b>	<u>28,792</u>	<u>59,855</u>	<u>58,414</u>	<u>41,100</u>	<u>15,359</u>	<u>2,413</u>

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

	<u>FY 2024 Actuals</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Projected</u>	<u>FY 2027 Projected</u>	<u>FY 2028 Projected</u>	<u>FY 2029 Projected</u>
<b>ALL OTHER CATEGORIES</b>						
Arts and Cultural Facilities Improvement	279	0	0	0	0	0
Community Resiliency, Economic Sustainability and Technology	0	20,000	30,000	55,000	55,000	55,000
Local Community Assistance Program	0	10,000	10,000	15,000	15,000	15,000
Miscellaneous	54,174	(1,326,464)	(1,326,080)	(1,274,841)	(1,281,182)	(1,326,592)
Special Infrastructure Account	2,755	106,625	153,677	126,423	19,352	19,352
<b>Functional Total</b>	<u>57,208</u>	<u>(1,189,839)</u>	<u>(1,132,403)</u>	<u>(1,078,418)</u>	<u>(1,191,830)</u>	<u>(1,237,240)</u>
<b>TOTAL CAPITAL PROJECTS SPENDING</b>	<u>8,672,355</u>	<u>10,493,894</u>	<u>12,956,085</u>	<u>12,433,658</u>	<u>12,839,710</u>	<u>12,674,098</u>

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

	<b>FY 2024</b>	<b>FY 2025</b>	<b>FY 2026</b>	<b>FY 2027</b>	<b>FY 2028</b>	<b>FY 2029</b>
	<b>Actuals</b>	<b>Projected</b>	<b>Projected</b>	<b>Projected</b>	<b>Projected</b>	<b>Projected</b>
<b>ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT</b>						
Agriculture and Markets, Department of	110,892	165,492	178,583	178,561	158,301	143,517
Alcoholic Beverage Control, Division of	68,681	80,309	87,007	153,311	154,636	154,636
Economic Development Capital	5,458	8,000	8,000	8,000	8,000	8,000
Economic Development, Department of	79,043	77,333	72,024	72,024	72,024	72,024
Empire State Development Corporation	1,014,508	1,584,410	1,993,194	1,809,709	1,866,189	1,726,189
Energy Research and Development Authority, New York State	84,350	161,579	30,000	34,313	38,038	42,040
Financial Services, Department of	413,032	451,765	462,979	462,979	440,479	440,479
Lake Ontario Resiliency/Economic Development	8,184	10,250	10,250	370	0	0
Olympic Regional Development Authority	80,273	74,854	223,854	65,354	33,054	38,854
Power Authority, New York	7,282	16,700	65,200	22,200	12,200	2,200
Public Service Department	237,626	167,753	134,640	144,004	155,723	160,556
Regional Economic Development Program	295	1,295	1,295	1,295	1,295	295
Strategic Investment Program	(750)	2,000	2,000	2,000	2,000	2,000
<b>Functional Total</b>	<b>2,108,874</b>	<b>2,801,740</b>	<b>3,269,026</b>	<b>2,954,120</b>	<b>2,941,939</b>	<b>2,790,790</b>
<b>PARKS AND THE ENVIRONMENT</b>						
Adirondack Park Agency	5,454	5,988	8,686	20,937	15,955	10,974
Environmental Conservation, Department of	1,268,756	1,576,091	1,911,571	1,955,983	2,014,946	2,018,348
Hudson River Park Trust	16,050	10,000	5,633	0	2,000	3,000
Parks, Recreation and Historic Preservation, Office of	473,164	654,560	610,972	607,540	629,366	603,197
Public Facilities Sustainability Program	0	5,000	60,000	15,000	20,000	0
<b>Functional Total</b>	<b>1,763,424</b>	<b>2,251,639</b>	<b>2,596,862</b>	<b>2,599,460</b>	<b>2,682,267</b>	<b>2,635,519</b>
<b>TRANSPORTATION</b>						
Metropolitan Transportation Authority	271,621	753,000	1,310,000	1,487,266	899,867	514,235
Motor Vehicles, Department of	447,772	490,519	482,073	483,199	448,368	482,078
Transportation, Department of	9,148,204	9,500,827	10,128,976	10,425,175	10,784,121	11,009,841
Waterfront Commission	2,542	4,715	4,799	4,836	4,978	5,071
<b>Functional Total</b>	<b>9,870,139</b>	<b>10,749,061</b>	<b>11,925,848</b>	<b>12,400,476</b>	<b>12,137,334</b>	<b>12,011,225</b>
<b>HEALTH</b>						
Aging, Office for the	178,128	207,195	236,529	197,355	208,524	214,704
Health, Department of	31,294,256	35,120,542	39,799,909	42,430,871	43,689,944	46,222,860
<i>Medical Assistance</i>	26,924,453	30,153,237	34,473,874	37,098,485	38,543,952	41,082,449
<i>Essential Plan</i>	87,193	0	0	0	0	0
<i>Medicaid Administration</i>	1,177,265	1,253,488	1,250,411	1,252,112	989,055	972,231
<i>Public Health</i>	3,105,345	3,713,817	4,075,624	4,080,274	4,156,937	4,168,180
Medicaid Inspector General, Office of the	19,145	19,222	20,143	20,143	20,143	20,143
<b>Functional Total</b>	<b>31,491,529</b>	<b>35,346,959</b>	<b>40,056,581</b>	<b>42,648,369</b>	<b>43,918,611</b>	<b>46,457,707</b>
<b>SOCIAL WELFARE</b>						
Children and Family Services, Office of	2,327,583	3,057,402	3,409,734	3,324,356	3,573,092	3,614,990
<i>OCFS</i>	2,268,570	2,986,366	3,291,804	3,204,426	3,452,162	3,492,060
<i>OCFS - Other</i>	59,013	71,036	117,930	119,930	120,930	122,930
Housing and Community Renewal, Division of	1,082,861	1,831,600	2,185,518	2,037,280	2,022,177	1,615,020
Human Rights, Division of	16,289	18,829	31,653	31,653	31,653	31,653
Labor, Department of	109,758	123,022	184,175	155,796	155,796	155,796
National and Community Service	311	843	869	894	917	917
Nonprofit Infrastructure Capital Investment Program	8,472	5,000	25,000	15,000	15,000	9,894
Temporary and Disability Assistance, Office of	2,621,538	3,898,172	3,007,112	2,256,088	2,352,563	2,449,884
<i>Welfare Assistance</i>	1,219,967	1,323,787	1,399,084	1,375,819	1,393,908	1,412,997
<i>All Other</i>	1,401,571	2,574,385	1,608,028	880,269	958,655	1,036,887
<b>Functional Total</b>	<b>6,166,812</b>	<b>8,934,868</b>	<b>8,844,061</b>	<b>7,821,067</b>	<b>8,151,198</b>	<b>7,878,154</b>
<b>MENTAL HYGIENE</b>						
Addiction Services and Supports, Office of	697,233	761,791	888,147	903,054	915,519	940,857
<i>OASAS</i>	581,324	656,823	750,952	794,442	807,631	830,364
<i>OASAS - Other</i>	115,909	104,968	137,195	108,612	107,888	110,493
Developmental Disabilities, State Council on	0	0	1,500	1,500	1,500	1,500
Justice Center	36,942	35,383	41,833	44,013	42,943	43,499
Mental Health, Office of	4,040,525	4,633,790	5,506,453	6,240,711	6,183,157	6,382,062
<i>OMH</i>	2,293,917	2,693,275	3,203,685	3,871,587	3,822,362	3,985,078
<i>OMH - Other</i>	1,746,608	1,940,515	2,302,768	2,369,124	2,360,795	2,396,984
People with Developmental Disabilities, Office for	6,304,926	4,626,613	6,371,749	6,884,985	7,343,593	7,660,953
<i>OPWDD</i>	707,549	617,696	695,273	676,859	694,219	708,328
<i>OPWDD - Other</i>	5,597,377	4,008,917	5,676,476	6,208,126	6,649,374	6,952,625
<b>Functional Total</b>	<b>11,079,626</b>	<b>10,057,577</b>	<b>12,809,682</b>	<b>14,074,263</b>	<b>14,486,712</b>	<b>15,028,871</b>
<b>PUBLIC PROTECTION/CRIMINAL JUSTICE</b>						
Correction, Commission of	3,830	3,567	4,159	4,251	4,195	4,195
Corrections and Community Supervision, Department of	3,077,518	3,254,194	3,315,867	3,239,392	3,293,590	3,294,340
<i>DOCCS</i>	3,075,769	3,248,794	3,310,467	3,233,992	3,288,190	3,288,940
<i>DOCCS - Other</i>	1,749	5,400	5,400	5,400	5,400	5,400



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

	FY 2024 Actuals	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected
Criminal Justice Services, Division of	359,674	579,982	663,235	597,809	593,823	593,823
Homeland Security and Emergency Services, Division of	136,191	243,874	263,138	267,032	258,213	243,213
Indigent Legal Services, Office of	313,243	325,675	419,133	415,943	324,091	359,091
Judicial Conduct, Commission on	7,561	8,716	9,330	9,330	9,330	9,330
Judicial Nomination, Commission on	10	30	30	30	30	30
Judicial Screening Committees, New York State	15	38	38	38	38	38
Military and Naval Affairs, Division of	303,367	295,725	225,570	205,595	178,609	180,348
Prosecutorial Conduct, Commission on	0	750	3,000	3,000	3,000	3,000
State Police, Division of	972,000	983,568	1,056,888	1,098,894	1,079,323	1,078,338
Statewide Financial System	33,581	32,182	35,267	34,036	34,036	34,036
Victim Services, Office of	31,509	95,820	121,770	152,392	152,558	152,558
<b>Functional Total</b>	<b>5,238,499</b>	<b>5,824,121</b>	<b>6,117,425</b>	<b>6,027,742</b>	<b>5,930,836</b>	<b>5,952,340</b>
<b>HIGHER EDUCATION</b>						
City University of New York	2,327,139	2,570,339	2,987,628	2,941,066	2,901,392	2,890,458
Higher Education Facilities Capital Matching Grants Program	18,745	30,650	40,150	34,150	20,150	14,150
Higher Education Services Corporation, New York State	598,437	694,495	750,922	772,242	789,132	799,529
State University of New York	9,535,961	10,030,892	10,869,389	11,066,557	11,410,620	11,712,536
<b>Functional Total</b>	<b>12,480,282</b>	<b>13,326,376</b>	<b>14,648,089</b>	<b>14,814,015</b>	<b>15,121,294</b>	<b>15,416,673</b>
<b>EDUCATION</b>						
Arts, Council on the	98,589	104,274	69,574	49,184	49,186	49,186
Education, Department of	38,049,487	40,180,191	41,835,008	43,152,961	44,189,699	45,348,612
<i>School Aid</i>	33,541,908	35,452,074	36,889,716	38,020,242	39,043,705	40,123,927
<i>School Aid – Other</i>	151,315	140,000	140,300	140,300	140,300	140,300
<i>STAR Property Tax Relief</i>	1,607,753	1,453,393	1,396,911	1,319,991	1,246,842	1,180,205
<i>Special Education Categorical Programs</i>	1,408,000	1,507,434	1,598,997	1,695,861	1,796,431	1,897,641
<i>All Other</i>	1,340,511	1,627,290	1,809,084	1,976,567	1,962,421	2,006,539
<b>Functional Total</b>	<b>38,148,076</b>	<b>40,284,465</b>	<b>41,904,582</b>	<b>43,202,145</b>	<b>44,238,885</b>	<b>45,397,798</b>
<b>GENERAL GOVERNMENT</b>						
Budget, Division of	63,302	34,827	39,968	37,168	37,168	37,168
Civil Service, Department of	30,262	34,448	53,029	54,742	54,740	54,740
Deferred Compensation Board	708	888	909	926	926	926
Elections, State Board of	35,048	76,769	62,759	158,975	60,170	94,920
Employee Relations, Office of	7,052	11,909	11,894	12,082	12,082	12,082
Ethics and Lobbying, Independent Commission on	6,184	7,731	7,981	7,731	7,731	7,731
Gaming Commission, New York State	190,496	211,602	220,111	220,511	220,411	214,611
General Services, Office of	357,139	400,612	482,183	393,487	409,382	419,382
Information Technology Services, Office of	737,615	906,336	1,003,638	930,307	966,997	968,754
Inspector General, Office of the	9,165	10,691	11,741	11,902	11,902	11,902
Labor Management Committees	40,646	39,300	40,127	40,972	40,972	40,972
Prevention of Domestic Violence, Office for	7,085	12,736	13,581	13,206	13,250	13,250
Public Employment Relations Board	4,116	7,572	5,894	5,967	5,967	5,967
State, Department of	157,078	271,724	319,324	346,398	359,815	299,815
Tax Appeals, Division of	3,124	3,882	3,882	3,882	3,882	3,882
Taxation and Finance, Department of	356,039	373,639	384,036	381,887	381,887	381,887
Veterans' Services, Department of	17,958	23,908	21,842	20,875	19,875	19,875
Welfare Inspector General, Office of	699	808	822	836	836	836
Workers' Compensation Board	211,938	220,793	232,986	238,698	229,658	227,783
<b>Functional Total</b>	<b>2,235,654</b>	<b>2,650,175</b>	<b>2,916,707</b>	<b>2,880,552</b>	<b>2,837,651</b>	<b>2,816,483</b>
<b>ELECTED OFFICIALS</b>						
Audit and Control, Department of	187,808	202,055	216,152	225,552	221,028	218,324
Executive Chamber	22,829	21,203	24,803	24,803	24,803	24,803
Judiciary	3,275,737	3,707,872	4,059,785	4,040,508	4,025,085	4,016,085
Law, Department of	300,585	313,077	322,091	321,587	324,413	323,171
Legislature	257,098	293,875	299,592	299,592	299,592	299,592
Lieutenant Governor, Office of the	637	896	1,246	1,246	1,246	1,246
<b>Functional Total</b>	<b>4,044,694</b>	<b>4,538,978</b>	<b>4,923,669</b>	<b>4,913,288</b>	<b>4,896,167</b>	<b>4,883,221</b>
<b>LOCAL GOVERNMENT ASSISTANCE</b>						
Aid and Incentives for Municipalities	722,146	775,492	783,846	740,846	740,846	740,846
County-Wide Shared Services Initiative	3,708	4,500	15,000	0	0	0
Miscellaneous Financial Assistance	23,915	21,339	38,750	23,750	23,750	23,750
Municipalities with VLT Facilities	28,885	30,119	30,119	30,119	30,119	30,119
Small Government Assistance	217	218	218	218	218	218
<b>Functional Total</b>	<b>778,871</b>	<b>831,668</b>	<b>867,933</b>	<b>794,933</b>	<b>794,933</b>	<b>794,933</b>
<b>ALL OTHER CATEGORIES</b>						
Arts and Cultural Facilities Improvement	8,024	60,000	61,835	40,000	20,000	0
Community Resiliency, Economic Sustainability and Technology	3,254	20,000	30,000	55,000	55,000	55,000
General State Charges	8,807,095	8,174,407	8,702,225	9,757,779	10,966,014	11,960,276
Local Community Assistance Program	4,333	10,000	10,000	15,000	15,000	15,000
Long-Term Debt Service	7,045,352	3,202,305	2,359,243	4,659,250	5,636,111	6,244,982
Miscellaneous	(1,018,163)	(2,243,330)	(1,269,302)	(284,044)	559,627	(235,771)
Special Infrastructure Account	93,636	230,881	421,650	654,435	267,204	267,204
<b>Functional Total</b>	<b>14,943,531</b>	<b>9,454,263</b>	<b>10,315,651</b>	<b>14,897,420</b>	<b>17,518,956</b>	<b>18,306,691</b>
<b>TOTAL STATE FUNDS SPENDING</b>	<b>140,350,011</b>	<b>147,051,890</b>	<b>161,196,116</b>	<b>170,027,850</b>	<b>175,656,783</b>	<b>180,370,405</b>

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

	<b>FY 2024 Actuals</b>	<b>FY 2025 Projected</b>	<b>FY 2026 Projected</b>	<b>FY 2027 Projected</b>	<b>FY 2028 Projected</b>	<b>FY 2029 Projected</b>
<b>ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT</b>						
Agriculture and Markets, Department of	49,073	52,669	44,792	45,000	43,500	43,500
Alcoholic Beverage Control, Division of	10,000	4,956	5,000	72,524	72,524	72,524
Economic Development Capital	5,458	8,000	8,000	8,000	8,000	8,000
Economic Development, Department of	55,550	54,753	49,444	49,444	49,444	49,444
Empire State Development Corporation	1,006,568	581,771	952,369	1,189,428	1,210,644	1,200,644
Energy Research and Development Authority, New York State	66,137	100,000	0	0	0	0
Financial Services, Department of	69,416	101,522	96,272	96,272	96,272	96,272
Lake Ontario Resiliency/Economic Development	8,184	0	0	0	0	0
Olympic Regional Development Authority	0	0	40,000	0	0	3,300
Power Authority, New York	7,132	0	0	0	0	0
Public Service Department	148,931	51,479	15,133	17,633	25,133	25,133
Regional Economic Development Program	295	0	0	0	0	0
Strategic Investment Program	(750)	0	0	0	0	0
<b>Functional Total</b>	<b>1,425,994</b>	<b>955,150</b>	<b>1,211,010</b>	<b>1,478,301</b>	<b>1,505,517</b>	<b>1,498,817</b>
<b>PARKS AND THE ENVIRONMENT</b>						
Environmental Conservation, Department of	317,713	289,573	312,133	316,133	316,133	316,133
Parks, Recreation and Historic Preservation, Office of	7,046	8,750	6,750	6,750	6,750	6,750
<b>Functional Total</b>	<b>324,759</b>	<b>298,323</b>	<b>318,883</b>	<b>322,883</b>	<b>322,883</b>	<b>322,883</b>
<b>TRANSPORTATION</b>						
Metropolitan Transportation Authority	271,621	753,000	1,310,000	1,487,266	899,867	514,235
Motor Vehicles, Department of	1,250	0	0	0	0	0
Transportation, Department of	6,296,579	6,209,239	6,390,403	6,304,200	6,285,323	6,286,932
<b>Functional Total</b>	<b>6,569,450</b>	<b>6,962,239</b>	<b>7,700,403</b>	<b>7,791,466</b>	<b>7,185,190</b>	<b>6,801,167</b>
<b>HEALTH</b>						
Aging, Office for the	173,444	202,861	232,193	193,019	204,188	210,368
Health, Department of	30,180,154	34,192,576	38,574,958	41,239,315	42,205,454	44,777,016
<i>Medical Assistance</i>	26,924,453	30,153,237	34,473,874	37,098,485	38,543,952	41,082,449
<i>Medicaid Administration</i>	879,892	868,231	895,231	895,231	620,231	620,231
<i>Public Health</i>	2,375,809	3,171,108	3,205,853	3,245,599	3,041,271	3,074,336
<b>Functional Total</b>	<b>30,353,598</b>	<b>34,395,437</b>	<b>38,807,151</b>	<b>41,432,334</b>	<b>42,409,642</b>	<b>44,987,384</b>
<b>SOCIAL WELFARE</b>						
Children and Family Services, Office of	2,086,337	2,666,061	2,979,005	2,892,112	3,140,707	3,182,605
<i>OCFS</i>	2,027,324	2,595,025	2,861,075	2,772,182	3,019,777	3,059,675
<i>OCFS - Other</i>	59,013	71,036	117,930	119,930	120,930	122,930
Housing and Community Renewal, Division of	1,009,829	1,742,664	2,077,944	1,936,585	1,919,584	1,512,427
Human Rights, Division of	0	0	500	500	500	500
Labor, Department of	30,555	35,635	72,050	53,650	53,650	53,650
National and Community Service	0	488	511	533	556	556
Nonprofit Infrastructure Capital Investment Program	8,472	5,000	25,000	15,000	15,000	9,894
Temporary and Disability Assistance, Office of	2,414,087	3,763,980	2,853,506	2,104,440	2,200,915	2,298,236
<i>Welfare Assistance</i>	1,219,967	1,323,787	1,399,084	1,375,819	1,393,908	1,412,997
<i>All Other</i>	1,194,120	2,440,193	1,454,422	728,621	807,007	885,239
<b>Functional Total</b>	<b>5,549,280</b>	<b>8,213,828</b>	<b>8,008,516</b>	<b>7,002,820</b>	<b>7,330,912</b>	<b>7,057,868</b>
<b>MENTAL HYGIENE</b>						
Addiction Services and Supports, Office of	581,031	628,012	738,146	734,066	750,691	774,470
<i>OASAS</i>	530,173	593,328	674,820	703,788	718,826	740,994
<i>OASAS - Other</i>	50,858	34,684	63,326	30,278	31,865	33,476
Justice Center	544	806	857	857	857	857
Mental Health, Office of	1,819,648	2,262,423	2,843,842	3,447,735	3,432,567	3,602,576
<i>OMH</i>	1,421,584	1,753,094	2,131,486	2,768,675	2,738,150	2,892,799
<i>OMH - Other</i>	398,064	509,329	712,356	679,060	694,417	709,777
People with Developmental Disabilities, Office for	4,510,528	2,785,927	4,323,816	4,804,209	5,289,192	5,588,774
<i>OPWDD</i>	540,459	481,794	490,850	502,817	515,083	532,240
<i>OPWDD - Other</i>	3,970,069	2,304,133	3,832,966	4,301,392	4,774,109	5,056,534
<b>Functional Total</b>	<b>6,911,751</b>	<b>5,677,168</b>	<b>7,906,661</b>	<b>8,986,867</b>	<b>9,473,307</b>	<b>9,966,677</b>
<b>PUBLIC PROTECTION/CRIMINAL JUSTICE</b>						
Corrections and Community Supervision, Department of	8,449	15,106	15,106	15,106	15,106	15,856
<i>DOCCS</i>	6,700	9,706	9,706	9,706	9,706	10,456
<i>DOCCS - Other</i>	1,749	5,400	5,400	5,400	5,400	5,400
Criminal Justice Services, Division of	309,575	445,412	534,154	467,654	467,654	467,654
Homeland Security and Emergency Services, Division of	82,325	155,990	143,935	154,929	155,822	140,822
Indigent Legal Services, Office of	305,349	317,629	410,630	407,296	315,296	350,296
Military and Naval Affairs, Division of	2,558	1,753	1,777	1,801	1,821	1,821
Victim Services, Office of	23,414	76,458	104,160	137,058	137,058	137,058
<b>Functional Total</b>	<b>731,670</b>	<b>1,012,348</b>	<b>1,209,762</b>	<b>1,183,844</b>	<b>1,092,757</b>	<b>1,113,507</b>
<b>HIGHER EDUCATION</b>						
City University of New York	2,005,307	2,123,797	2,257,123	2,220,553	2,218,787	2,242,720
Higher Education Facilities Capital Matching Grants Program	18,745	30,650	40,150	34,150	20,150	14,150
Higher Education Services Corporation, New York State	578,640	666,107	718,047	735,239	752,270	762,642
State University of New York	538,252	593,489	598,614	601,685	601,685	587,041
<b>Functional Total</b>	<b>3,140,944</b>	<b>3,414,043</b>	<b>3,613,934</b>	<b>3,591,627</b>	<b>3,592,892</b>	<b>3,606,553</b>
<b>EDUCATION</b>						
Arts, Council on the	94,258	97,850	62,033	41,533	41,533	41,533
Education, Department of	37,832,814	39,901,220	41,507,714	42,802,927	43,880,967	45,046,778

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

	<b>FY 2024 Actuals</b>	<b>FY 2025 Projected</b>	<b>FY 2026 Projected</b>	<b>FY 2027 Projected</b>	<b>FY 2028 Projected</b>	<b>FY 2029 Projected</b>
<i>School Aid</i>	33,541,908	35,452,074	36,889,716	38,020,242	39,043,705	40,123,927
<i>School Aid – Other</i>	151,315	140,000	140,300	140,300	140,300	140,300
<i>STAR Property Tax Relief</i>	1,607,753	1,453,393	1,396,911	1,319,991	1,246,842	1,180,205
<i>Special Education Categorical Programs</i>	1,408,000	1,507,434	1,598,997	1,695,861	1,796,431	1,897,641
<i>All Other</i>	1,123,838	1,348,319	1,481,790	1,626,533	1,653,689	1,704,705
<b>Functional Total</b>	<u>37,927,072</u>	<u>39,999,070</u>	<u>41,569,747</u>	<u>42,844,460</u>	<u>43,922,500</u>	<u>45,088,311</u>
<b>GENERAL GOVERNMENT</b>						
Civil Service, Department of	4	300	300	300	300	300
Elections, State Board of	10,929	48,700	17,700	107,700	17,700	57,700
Gaming Commission, New York State	126,434	130,100	132,100	132,500	132,400	126,600
General Services, Office of	18,870	8,935	0	0	0	0
Prevention of Domestic Violence, Office for	4,618	9,262	9,212	9,212	9,212	9,212
State, Department of	68,669	162,837	126,228	129,399	113,728	113,728
Taxation and Finance, Department of	5,339	6,776	6,776	6,776	6,776	6,776
Veterans' Services, Department of	10,443	11,415	12,188	10,908	10,908	10,908
<b>Functional Total</b>	<u>245,306</u>	<u>378,325</u>	<u>304,504</u>	<u>396,795</u>	<u>291,024</u>	<u>325,224</u>
<b>ELECTED OFFICIALS</b>						
Judiciary	219,889	277,379	327,600	327,600	327,600	327,600
Law, Department of	33,803	20,000	0	0	0	0
<b>Functional Total</b>	<u>253,692</u>	<u>297,379</u>	<u>327,600</u>	<u>327,600</u>	<u>327,600</u>	<u>327,600</u>
<b>LOCAL GOVERNMENT ASSISTANCE</b>						
Aid and Incentives for Municipalities	722,146	775,492	783,846	740,846	740,846	740,846
County-Wide Shared Services Initiative	3,708	4,500	15,000	0	0	0
Miscellaneous Financial Assistance	23,915	21,339	38,750	23,750	23,750	23,750
Municipalities with VLT Facilities	28,885	30,119	30,119	30,119	30,119	30,119
Small Government Assistance	217	218	218	218	218	218
<b>Functional Total</b>	<u>778,871</u>	<u>831,668</u>	<u>867,933</u>	<u>794,933</u>	<u>794,933</u>	<u>794,933</u>
<b>ALL OTHER CATEGORIES</b>						
Arts and Cultural Facilities Improvement	7,745	60,000	61,835	40,000	20,000	0
Community Resiliency, Economic Sustainability and Technology	3,254	0	0	0	0	0
Local Community Assistance Program	4,333	0	0	0	0	0
Miscellaneous	(124,739)	(422,865)	(277,306)	(63,163)	386,837	236,837
Special Infrastructure Account	90,881	124,256	267,973	528,012	247,852	247,852
<b>Functional Total</b>	<u>(18,526)</u>	<u>(238,609)</u>	<u>52,502</u>	<u>504,849</u>	<u>654,689</u>	<u>484,689</u>
<b>TOTAL ASSISTANCE AND GRANTS SPENDING</b>	<u>94,193,861</u>	<u>102,196,369</u>	<u>111,898,606</u>	<u>116,658,779</u>	<u>118,903,846</u>	<u>122,375,613</u>

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

	<b>FY 2024 Actuals</b>	<b>FY 2025 Projected</b>	<b>FY 2026 Projected</b>	<b>FY 2027 Projected</b>	<b>FY 2028 Projected</b>	<b>FY 2029 Projected</b>
<b>ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT</b>						
Agriculture and Markets, Department of	45,731	49,218	55,186	58,956	59,196	59,412
Alcoholic Beverage Control, Division of	48,997	60,876	66,130	64,910	66,019	66,019
Economic Development, Department of	23,493	19,052	19,052	19,052	19,052	19,052
Empire State Development Corporation	126	0	0	0	0	0
Financial Services, Department of	229,769	218,440	224,093	224,093	224,093	224,093
Olympic Regional Development Authority	14,157	10,054	9,054	9,054	9,054	9,054
Public Service Department	55,865	76,019	77,821	81,558	83,230	85,126
<b>Functional Total</b>	<b>418,138</b>	<b>433,659</b>	<b>451,336</b>	<b>457,623</b>	<b>460,644</b>	<b>462,756</b>
<b>PARKS AND THE ENVIRONMENT</b>						
Adirondack Park Agency	5,454	5,988	6,686	6,937	6,955	6,974
Environmental Conservation, Department of	252,852	293,217	299,289	300,703	304,910	308,179
Parks, Recreation and Historic Preservation, Office of	228,603	246,367	260,765	269,833	270,159	270,490
<b>Functional Total</b>	<b>486,909</b>	<b>545,572</b>	<b>566,740</b>	<b>577,473</b>	<b>582,024</b>	<b>585,643</b>
<b>TRANSPORTATION</b>						
Motor Vehicles, Department of	62,278	62,874	73,133	68,090	68,532	68,511
Transportation, Department of	386,142	362,768	373,850	384,575	395,638	407,475
Waterfront Commission	2,500	4,715	4,799	4,836	4,978	5,071
<b>Functional Total</b>	<b>450,920</b>	<b>430,357</b>	<b>451,782</b>	<b>457,501</b>	<b>469,148</b>	<b>481,057</b>
<b>HEALTH</b>						
Aging, Office for the	4,684	4,334	4,336	4,336	4,336	4,336
Health, Department of	1,000,137	761,791	905,437	895,537	906,649	894,268
<i>Essential Plan</i>	87,193	0	0	0	0	0
<i>Medicaid Administration</i>	293,440	380,256	350,179	351,880	363,823	346,999
<i>Public Health</i>	619,504	381,535	555,258	543,657	542,826	547,269
Medicaid Inspector General, Office of the	19,145	19,222	20,143	20,143	20,143	20,143
<b>Functional Total</b>	<b>1,023,966</b>	<b>785,347</b>	<b>929,916</b>	<b>920,016</b>	<b>931,128</b>	<b>918,747</b>
<b>SOCIAL WELFARE</b>						
Children and Family Services, Office of	219,165	306,144	344,375	357,226	369,781	369,781
<i>OCFS</i>	219,165	306,144	344,375	357,226	369,781	369,781
Housing and Community Renewal, Division of	52,704	62,384	77,393	70,742	72,640	72,640
Human Rights, Division of	16,289	18,829	31,153	31,153	31,153	31,153
Labor, Department of	55,446	59,501	85,726	75,738	75,738	75,738
National and Community Service	311	355	358	361	361	361
Temporary and Disability Assistance, Office of	206,344	132,280	151,694	150,736	150,736	150,736
<i>All Other</i>	206,344	132,280	151,694	150,736	150,736	150,736
<b>Functional Total</b>	<b>550,259</b>	<b>579,493</b>	<b>690,699</b>	<b>685,956</b>	<b>700,409</b>	<b>700,409</b>
<b>MENTAL HYGIENE</b>						
Addiction Services and Supports, Office of	106,558	122,050	137,132	155,245	151,032	152,548
<i>OASAS</i>	41,507	51,766	63,263	76,911	75,009	75,531
<i>OASAS - Other</i>	65,051	70,284	73,869	78,334	76,023	77,017
Developmental Disabilities, State Council on	0	0	1,500	1,500	1,500	1,500
Justice Center	36,398	34,577	40,976	43,156	42,086	42,642
Mental Health, Office of	1,856,422	1,996,362	2,201,033	2,343,808	2,304,748	2,333,717
<i>OMH</i>	507,878	565,176	610,621	653,744	638,370	646,510
<i>OMH - Other</i>	1,348,544	1,431,186	1,590,412	1,690,064	1,666,378	1,687,207
People with Developmental Disabilities, Office for	1,653,527	1,704,986	1,843,712	1,906,936	1,875,467	1,896,293
<i>OPWDD</i>	26,219	202	202	202	202	202
<i>OPWDD - Other</i>	1,627,308	1,704,784	1,843,510	1,906,734	1,875,265	1,896,091
<b>Functional Total</b>	<b>3,652,905</b>	<b>3,857,975</b>	<b>4,224,353</b>	<b>4,450,645</b>	<b>4,374,833</b>	<b>4,426,700</b>
<b>PUBLIC PROTECTION/CRIMINAL JUSTICE</b>						
Correction, Commission of	3,830	3,567	4,159	4,251	4,195	4,195
Corrections and Community Supervision, Department of	2,678,553	2,883,487	2,885,114	2,883,592	2,937,790	2,937,790
<i>DOCCS</i>	2,678,553	2,883,487	2,885,114	2,883,592	2,937,790	2,937,790
Criminal Justice Services, Division of	48,969	50,070	56,831	57,627	60,169	60,169
Homeland Security and Emergency Services, Division of	45,629	63,094	74,099	77,546	79,816	79,816
Indigent Legal Services, Office of	5,003	5,210	5,502	5,597	5,695	5,695
Judicial Conduct, Commission on	7,561	8,716	9,330	9,330	9,330	9,330
Judicial Nomination, Commission on	10	30	30	30	30	30
Judicial Screening Committees, New York State	15	38	38	38	38	38
Military and Naval Affairs, Division of	237,070	300,453	133,854	134,499	137,155	139,574
Prosecutorial Conduct, Commission on	0	750	3,000	3,000	3,000	3,000
State Police, Division of	853,098	885,397	951,917	960,532	978,761	977,776
Statewide Financial System	33,581	32,182	35,267	34,036	34,036	34,036
Victim Services, Office of	5,200	12,889	13,261	12,961	13,093	13,093
<b>Functional Total</b>	<b>3,918,519</b>	<b>4,245,883</b>	<b>4,172,402</b>	<b>4,183,039</b>	<b>4,263,108</b>	<b>4,264,542</b>
<b>HIGHER EDUCATION</b>						
City University of New York	215	250	0	0	0	0
Higher Education Services Corporation, New York State	15,350	22,618	26,668	37,003	36,862	36,887
State University of New York	7,402,064	7,536,693	8,072,483	8,242,410	8,548,305	8,898,989
<b>Functional Total</b>	<b>7,417,629</b>	<b>7,559,561</b>	<b>8,099,151</b>	<b>8,279,413</b>	<b>8,585,167</b>	<b>8,935,876</b>

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

	<u>FY 2024</u> <u>Actuals</u>	<u>FY 2025</u> <u>Projected</u>	<u>FY 2026</u> <u>Projected</u>	<u>FY 2027</u> <u>Projected</u>	<u>FY 2028</u> <u>Projected</u>	<u>FY 2029</u> <u>Projected</u>
<b>EDUCATION</b>						
Arts, Council on the	4,331	6,424	7,541	7,651	7,653	7,653
Education, Department of	158,610	197,559	195,287	196,570	199,191	199,191
<i>All Other</i>	<u>158,610</u>	<u>197,559</u>	<u>195,287</u>	<u>196,570</u>	<u>199,191</u>	<u>199,191</u>
<b>Functional Total</b>	<u>162,941</u>	<u>203,983</u>	<u>202,828</u>	<u>204,221</u>	<u>206,844</u>	<u>206,844</u>
<b>GENERAL GOVERNMENT</b>						
Budget, Division of the	62,080	33,602	38,668	35,868	35,868	35,868
Civil Service, Department of	30,258	33,892	52,468	54,176	54,174	54,174
Deferred Compensation Board	446	622	637	649	649	649
Elections, State Board of	17,948	22,569	33,712	34,575	34,470	34,220
Employee Relations, Office of	7,052	11,909	11,894	12,082	12,082	12,082
Ethics and Lobbying, Independent Commission on	6,184	7,731	7,981	7,731	7,731	7,731
Gaming Commission, New York State	47,546	60,711	64,628	64,628	64,628	64,628
General Services, Office of	120,969	130,708	196,679	153,424	153,424	153,424
Information Technology Services, Office of	650,788	741,222	813,991	830,107	832,076	833,833
Inspector General, Office of the	9,165	10,691	11,741	11,902	11,902	11,902
Labor Management Committees	32,880	33,994	34,715	35,452	35,452	35,452
Prevention of Domestic Violence, Office for	2,467	3,474	4,369	3,994	4,038	4,038
Public Employment Relations Board	4,094	5,094	5,894	5,967	5,967	5,967
State, Department of	61,788	66,144	80,235	82,004	82,004	82,004
Tax Appeals, Division of	3,124	3,882	3,882	3,882	3,882	3,882
Taxation and Finance, Department of	330,020	344,786	355,183	353,034	353,034	353,034
Veterans' Services, Department of	7,260	9,488	8,904	8,962	8,962	8,962
Welfare Inspector General, Office of	699	808	822	836	836	836
Workers' Compensation Board	148,600	151,231	157,896	161,321	161,321	161,321
<b>Functional Total</b>	<u>1,543,368</u>	<u>1,672,558</u>	<u>1,884,299</u>	<u>1,860,594</u>	<u>1,862,500</u>	<u>1,864,007</u>
<b>ELECTED OFFICIALS</b>						
Audit and Control, Department of	183,863	191,458	206,716	210,097	213,708	213,708
Executive Chamber	22,829	21,203	24,803	24,803	24,803	24,803
Judiciary	2,151,351	2,408,800	2,644,700	2,644,700	2,644,700	2,644,700
Law, Department of	237,571	262,515	284,059	287,018	291,475	291,475
Legislature	256,986	293,875	299,592	299,592	299,592	299,592
Lieutenant Governor, Office of the	637	896	1,246	1,246	1,246	1,246
<b>Functional Total</b>	<u>2,853,237</u>	<u>3,178,747</u>	<u>3,461,116</u>	<u>3,467,456</u>	<u>3,475,524</u>	<u>3,475,524</u>
<b>ALL OTHER CATEGORIES</b>						
Long-Term Debt Service	48,761	39,450	41,015	38,515	38,515	38,515
Miscellaneous	(948,978)	(495,282)	332,519	1,052,364	1,452,373	852,382
<b>Functional Total</b>	<u>(900,217)</u>	<u>(455,832)</u>	<u>373,534</u>	<u>1,090,879</u>	<u>1,490,888</u>	<u>890,897</u>
<b>TOTAL STATE OPERATIONS SPENDING</b>	<u>21,578,574</u>	<u>23,037,303</u>	<u>25,508,156</u>	<u>26,634,816</u>	<u>27,402,217</u>	<u>27,213,002</u>

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

	<b>FY 2024 Actuals</b>	<b>FY 2025 Projected</b>	<b>FY 2026 Projected</b>	<b>FY 2027 Projected</b>	<b>FY 2028 Projected</b>	<b>FY 2029 Projected</b>
<b>ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT</b>						
Agriculture and Markets, Department of	38,265	42,240	46,440	50,134	50,365	50,581
Alcoholic Beverage Control, Division of	24,343	34,416	40,029	40,632	41,248	41,248
Economic Development, Department of	14,060	14,769	14,769	14,769	14,769	14,769
Financial Services, Department of	176,282	163,054	168,554	168,554	168,554	168,554
Olympic Regional Development Authority	8,829	3,838	2,838	2,838	2,838	2,838
Public Service Department	48,365	61,174	63,890	66,623	68,126	70,022
<b>Functional Total</b>	<b>310,144</b>	<b>319,491</b>	<b>336,520</b>	<b>343,550</b>	<b>345,900</b>	<b>348,012</b>
<b>PARKS AND THE ENVIRONMENT</b>						
Adirondack Park Agency	4,418	4,925	5,316	5,710	5,728	5,747
Environmental Conservation, Department of	211,407	244,606	253,485	253,447	255,151	255,418
Parks, Recreation and Historic Preservation, Office of	176,173	200,264	210,793	216,243	216,564	216,895
<b>Functional Total</b>	<b>391,998</b>	<b>449,795</b>	<b>469,594</b>	<b>475,400</b>	<b>477,443</b>	<b>478,060</b>
<b>TRANSPORTATION</b>						
Motor Vehicles, Department of	44,372	49,370	50,883	50,883	51,207	51,207
Transportation, Department of	206,211	183,701	189,824	195,504	201,378	207,392
Waterfront Commission	2,300	3,890	3,959	3,979	4,104	4,180
<b>Functional Total</b>	<b>252,883</b>	<b>236,961</b>	<b>244,666</b>	<b>250,366</b>	<b>256,689</b>	<b>262,779</b>
<b>HEALTH</b>						
Aging, Office for the	4,552	4,196	4,196	4,196	4,196	4,196
Health, Department of	317,957	349,439	376,689	379,103	380,497	381,644
<i>Essential Plan</i>	3,677	0	0	0	0	0
<i>Medicaid Administration</i>	54,794	57,950	66,630	66,697	66,937	66,937
<i>Public Health</i>	259,486	291,489	310,059	312,406	313,560	314,707
Medicaid Inspector General, Office of the	16,667	16,673	17,523	17,523	17,523	17,523
<b>Functional Total</b>	<b>339,176</b>	<b>370,308</b>	<b>398,408</b>	<b>400,822</b>	<b>402,216</b>	<b>403,363</b>
<b>SOCIAL WELFARE</b>						
Children and Family Services, Office of	151,502	215,501	244,718	256,528	265,529	265,529
<i>OCFS</i>	151,502	215,501	244,718	256,528	265,529	265,529
Housing and Community Renewal, Division of	41,125	46,683	54,760	54,760	54,760	54,760
Human Rights, Division of	14,662	15,215	24,339	24,339	24,339	24,339
Labor, Department of	35,826	36,851	49,921	49,933	49,933	49,933
National and Community Service	279	346	349	352	352	352
Temporary and Disability Assistance, Office of	66,392	70,269	81,314	81,212	81,212	81,212
<i>All Other</i>	66,392	70,269	81,314	81,212	81,212	81,212
<b>Functional Total</b>	<b>309,786</b>	<b>384,865</b>	<b>455,401</b>	<b>467,124</b>	<b>476,125</b>	<b>476,125</b>
<b>MENTAL HYGIENE</b>						
Addiction Services and Supports, Office of	72,527	83,995	91,054	99,989	95,676	96,544
<i>OASAS</i>	24,947	30,520	33,917	38,606	37,039	37,349
<i>OASAS - Other</i>	47,580	53,475	57,137	61,383	58,637	59,195
Developmental Disabilities, State Council on	0	0	1,500	1,500	1,500	1,500
Justice Center	28,246	26,695	32,095	34,047	32,745	33,063
Mental Health, Office of	1,389,863	1,456,788	1,615,532	1,737,157	1,691,790	1,707,816
<i>OMH</i>	385,317	426,722	489,093	527,357	513,125	517,641
<i>OMH - Other</i>	1,004,546	1,030,066	1,126,439	1,209,800	1,178,665	1,190,175
People with Developmental Disabilities, Office for	1,454,550	1,476,035	1,578,699	1,645,907	1,608,422	1,623,232
<i>OPWDD</i>	418	0	0	0	0	0
<i>OPWDD - Other</i>	1,454,132	1,476,035	1,578,699	1,645,907	1,608,422	1,623,232
<b>Functional Total</b>	<b>2,945,186</b>	<b>3,043,513</b>	<b>3,318,880</b>	<b>3,518,600</b>	<b>3,430,133</b>	<b>3,462,155</b>
<b>PUBLIC PROTECTION/CRIMINAL JUSTICE</b>						
Correction, Commission of	3,649	3,298	3,884	3,970	3,916	3,916
Corrections and Community Supervision, Department of	2,161,546	2,378,479	2,331,054	2,332,132	2,376,330	2,376,330
<i>DOCCS</i>	2,161,546	2,378,479	2,331,054	2,332,132	2,376,330	2,376,330
Criminal Justice Services, Division of	35,009	39,678	45,165	45,762	47,211	47,211
Homeland Security and Emergency Services, Division of	29,933	41,740	48,345	50,840	52,365	52,365
Indigent Legal Services, Office of	4,397	4,310	4,579	4,656	4,736	4,736
Judicial Conduct, Commission on	5,644	6,516	7,130	7,130	7,130	7,130
Military and Naval Affairs, Division of	188,584	225,120	116,278	118,604	120,976	123,395
Prosecutorial Conduct, Commission on	0	350	1,957	1,957	1,957	1,957
State Police, Division of	746,446	787,334	845,366	855,641	872,613	871,628
Statewide Financial System	13,086	12,806	13,068	13,336	13,336	13,336
Victim Services, Office of	4,020	4,784	4,847	4,847	4,924	4,924
<b>Functional Total</b>	<b>3,192,314</b>	<b>3,504,415</b>	<b>3,421,673</b>	<b>3,438,875</b>	<b>3,505,494</b>	<b>3,506,928</b>
<b>HIGHER EDUCATION</b>						
Higher Education Services Corporation, New York State	7,906	10,300	11,200	11,650	12,009	12,034
State University of New York	4,636,156	4,722,812	5,087,453	5,156,201	5,330,247	5,536,583
<b>Functional Total</b>	<b>4,644,062</b>	<b>4,733,112</b>	<b>5,098,653</b>	<b>5,167,851</b>	<b>5,342,256</b>	<b>5,548,617</b>
<b>EDUCATION</b>						
Arts, Council on the	2,848	2,995	3,824	3,885	3,886	3,886
Education, Department of	106,803	114,343	116,067	119,057	120,568	120,568
<i>All Other</i>	106,803	114,343	116,067	119,057	120,568	120,568
<b>Functional Total</b>	<b>109,651</b>	<b>117,338</b>	<b>119,891</b>	<b>122,942</b>	<b>124,454</b>	<b>124,454</b>
<b>GENERAL GOVERNMENT</b>						

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

	<b>FY 2024 Actuals</b>	<b>FY 2025 Projected</b>	<b>FY 2026 Projected</b>	<b>FY 2027 Projected</b>	<b>FY 2028 Projected</b>	<b>FY 2029 Projected</b>
Budget, Division of the	30,382	31,484	33,163	33,163	33,163	33,163
Civil Service, Department of	23,086	29,588	37,775	38,624	38,071	38,071
Deferred Compensation Board	429	438	447	456	456	456
Elections, State Board of	11,068	14,447	21,124	21,312	21,572	21,572
Employee Relations, Office of	6,913	11,487	11,666	11,849	11,849	11,849
Ethics and Lobbying, Independent Commission on	5,054	6,674	6,674	6,674	6,674	6,674
Gaming Commission, New York State	32,236	34,861	39,161	39,161	39,161	39,161
General Services, Office of	49,224	45,981	54,405	54,362	54,362	54,362
Information Technology Services, Office of	328,965	366,068	407,129	416,255	417,654	418,988
Inspector General, Office of the	7,663	8,877	9,399	9,523	9,523	9,523
Labor Management Committees	7,257	5,823	5,939	6,058	6,058	6,058
Prevention of Domestic Violence, Office for	2,169	2,695	3,418	3,133	3,173	3,173
Public Employment Relations Board	3,831	4,806	5,460	5,527	5,527	5,527
State, Department of	44,506	47,041	50,316	51,316	51,316	51,316
Tax Appeals, Division of	2,909	3,442	3,442	3,442	3,442	3,442
Taxation and Finance, Department of	276,002	273,026	275,774	277,356	277,356	277,356
Veterans' Services, Department of	6,735	7,951	8,131	8,185	8,185	8,185
Welfare Inspector General, Office of	696	699	713	727	727	727
Workers' Compensation Board	92,754	92,026	96,171	98,009	98,009	98,009
<b>Functional Total</b>	<b>931,879</b>	<b>987,414</b>	<b>1,070,307</b>	<b>1,085,132</b>	<b>1,086,278</b>	<b>1,087,612</b>
<b>ELECTED OFFICIALS</b>						
Audit and Control, Department of	141,011	153,840	167,374	169,915	172,758	172,758
Executive Chamber	16,285	17,731	20,031	20,031	20,031	20,031
Judiciary	1,792,135	1,992,900	2,170,300	2,170,300	2,170,300	2,170,300
Law, Department of	173,426	188,178	207,091	209,650	212,904	212,904
Legislature	196,616	223,497	228,418	228,418	228,418	228,418
Lieutenant Governor, Office of the	579	811	1,119	1,119	1,119	1,119
<b>Functional Total</b>	<b>2,320,052</b>	<b>2,576,957</b>	<b>2,794,333</b>	<b>2,799,433</b>	<b>2,805,530</b>	<b>2,805,530</b>
<b>ALL OTHER CATEGORIES</b>						
Miscellaneous	2,166	2,231	332,940	952,968	1,352,977	852,986
<b>Functional Total</b>	<b>2,166</b>	<b>2,231</b>	<b>332,940</b>	<b>952,968</b>	<b>1,352,977</b>	<b>852,986</b>
<b>TOTAL PERSONAL SERVICE SPENDING</b>	<b>15,749,297</b>	<b>16,726,400</b>	<b>18,061,266</b>	<b>19,023,063</b>	<b>19,605,495</b>	<b>19,356,621</b>

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

	FY 2024 Actuals	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected
<b>ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT</b>						
Agriculture and Markets, Department of	7,466	6,978	8,746	8,822	8,831	8,831
Alcoholic Beverage Control, Division of	24,654	26,460	26,101	24,278	24,771	24,771
Economic Development, Department of	9,433	4,283	4,283	4,283	4,283	4,283
Empire State Development Corporation	126	0	0	0	0	0
Financial Services, Department of	53,487	55,386	55,539	55,539	55,539	55,539
Olympic Regional Development Authority	5,328	6,216	6,216	6,216	6,216	6,216
Public Service Department	7,500	14,845	13,931	14,935	15,104	15,104
<b>Functional Total</b>	<b>107,994</b>	<b>114,168</b>	<b>114,816</b>	<b>114,073</b>	<b>114,744</b>	<b>114,744</b>
<b>PARKS AND THE ENVIRONMENT</b>						
Adirondack Park Agency	1,036	1,063	1,370	1,227	1,227	1,227
Environmental Conservation, Department of	41,445	48,611	45,804	47,256	49,759	52,761
Parks, Recreation and Historic Preservation, Office of	52,430	46,103	49,972	53,590	53,595	53,595
<b>Functional Total</b>	<b>94,911</b>	<b>95,777</b>	<b>97,146</b>	<b>102,073</b>	<b>104,581</b>	<b>107,583</b>
<b>TRANSPORTATION</b>						
Motor Vehicles, Department of	17,906	13,504	22,250	17,207	17,325	17,304
Transportation, Department of	179,931	179,067	184,026	189,071	194,260	200,083
Waterfront Commission	200	825	840	857	874	891
<b>Functional Total</b>	<b>198,037</b>	<b>193,396</b>	<b>207,116</b>	<b>207,135</b>	<b>212,459</b>	<b>218,278</b>
<b>HEALTH</b>						
Aging, Office for the	132	138	140	140	140	140
Health, Department of	682,180	412,352	528,748	516,434	526,152	512,624
<i>Essential Plan</i>	83,516	0	0	0	0	0
<i>Medicaid Administration</i>	238,646	322,306	283,549	285,183	296,886	280,062
<i>Public Health</i>	360,018	90,046	245,199	231,251	229,266	232,562
Medicaid Inspector General, Office of the	2,478	2,549	2,620	2,620	2,620	2,620
<b>Functional Total</b>	<b>684,790</b>	<b>415,039</b>	<b>531,508</b>	<b>519,194</b>	<b>528,912</b>	<b>515,384</b>
<b>SOCIAL WELFARE</b>						
Children and Family Services, Office of	67,663	90,643	99,657	100,698	104,252	104,252
<i>OCFS</i>	67,663	90,643	99,657	100,698	104,252	104,252
Housing and Community Renewal, Division of	11,579	15,701	22,633	15,982	17,880	17,880
Human Rights, Division of	1,627	3,614	6,814	6,814	6,814	6,814
Labor, Department of	19,620	22,650	35,805	25,805	25,805	25,805
National and Community Service	32	9	9	9	9	9
Temporary and Disability Assistance, Office of	139,952	62,011	70,380	69,524	69,524	69,524
<i>All Other</i>	139,952	62,011	70,380	69,524	69,524	69,524
<b>Functional Total</b>	<b>240,473</b>	<b>194,628</b>	<b>235,298</b>	<b>218,832</b>	<b>224,284</b>	<b>224,284</b>
<b>MENTAL HYGIENE</b>						
Addiction Services and Supports, Office of	34,031	38,055	46,078	55,256	55,356	56,004
<i>OASAS</i>	16,560	21,246	29,346	38,305	37,970	38,182
<i>OASAS - Other</i>	17,471	16,809	16,732	16,951	17,386	17,822
Justice Center	8,152	7,882	8,881	9,109	9,341	9,579
Mental Health, Office of	466,559	539,574	585,501	606,651	612,958	625,901
<i>OMH</i>	122,561	138,454	121,528	126,387	125,245	128,869
<i>OMH - Other</i>	343,998	401,120	463,973	480,264	487,713	497,032
People with Developmental Disabilities, Office for	198,977	228,951	265,013	261,029	267,045	273,061
<i>OPWDD</i>	25,801	202	202	202	202	202
<i>OPWDD - Other</i>	173,176	228,749	264,811	260,827	266,843	272,859
<b>Functional Total</b>	<b>707,719</b>	<b>814,462</b>	<b>905,473</b>	<b>932,045</b>	<b>944,700</b>	<b>964,545</b>
<b>PUBLIC PROTECTION/CRIMINAL JUSTICE</b>						
Correction, Commission of	181	269	275	281	279	279
Corrections and Community Supervision, Department of	517,007	505,008	554,060	551,460	561,460	561,460
<i>DOCCS</i>	517,007	505,008	554,060	551,460	561,460	561,460
Criminal Justice Services, Division of	13,960	10,392	11,666	11,865	12,958	12,958
Homeland Security and Emergency Services, Division of	15,696	21,354	25,754	26,706	27,451	27,451
Indigent Legal Services, Office of	606	900	923	941	959	959
Judicial Conduct, Commission on	1,917	2,200	2,200	2,200	2,200	2,200
Judicial Nomination, Commission on	10	30	30	30	30	30
Judicial Screening Committees, New York State	15	38	38	38	38	38
Military and Naval Affairs, Division of	48,486	75,333	17,576	15,895	16,179	16,179
Prosecutorial Conduct, Commission on	0	400	1,043	1,043	1,043	1,043
State Police, Division of	106,652	98,063	106,551	104,891	106,148	106,148
Statewide Financial System	20,495	19,376	22,199	20,700	20,700	20,700
Victim Services, Office of	1,180	8,105	8,414	8,114	8,169	8,169
<b>Functional Total</b>	<b>726,205</b>	<b>741,468</b>	<b>750,729</b>	<b>744,164</b>	<b>757,614</b>	<b>757,614</b>
<b>HIGHER EDUCATION</b>						
City University of New York	215	250	0	0	0	0
Higher Education Services Corporation, New York State	7,444	12,318	15,468	25,353	24,853	24,853
State University of New York	2,765,908	2,813,881	2,985,030	3,086,209	3,218,058	3,362,406
<b>Functional Total</b>	<b>2,773,567</b>	<b>2,826,449</b>	<b>3,000,498</b>	<b>3,111,562</b>	<b>3,242,911</b>	<b>3,387,259</b>



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

	<b>FY 2024 Actuals</b>	<b>FY 2025 Projected</b>	<b>FY 2026 Projected</b>	<b>FY 2027 Projected</b>	<b>FY 2028 Projected</b>	<b>FY 2029 Projected</b>
<b>EDUCATION</b>						
Arts, Council on the	1,483	3,429	3,717	3,766	3,767	3,767
Education, Department of	<u>51,807</u>	<u>83,216</u>	<u>79,220</u>	<u>77,513</u>	<u>78,623</u>	<u>78,623</u>
<i>All Other</i>	51,807	83,216	79,220	77,513	78,623	78,623
<b>Functional Total</b>	<u>53,290</u>	<u>86,645</u>	<u>82,937</u>	<u>81,279</u>	<u>82,390</u>	<u>82,390</u>
<b>GENERAL GOVERNMENT</b>						
Budget, Division of the	31,698	2,118	5,505	2,705	2,705	2,705
Civil Service, Department of	7,172	4,304	14,693	15,552	16,103	16,103
Deferred Compensation Board	17	184	190	193	193	193
Elections, State Board of	6,880	8,122	12,588	13,263	12,898	12,648
Employee Relations, Office of	139	422	228	233	233	233
Ethics and Lobbying, Independent Commission on	1,130	1,057	1,307	1,057	1,057	1,057
Gaming Commission, New York State	15,310	25,850	25,467	25,467	25,467	25,467
General Services, Office of	71,745	84,727	142,274	99,062	99,062	99,062
Information Technology Services, Office of	321,823	375,154	406,862	413,852	414,422	414,845
Inspector General, Office of the	1,502	1,814	2,342	2,379	2,379	2,379
Labor Management Committees	25,623	28,171	28,776	29,394	29,394	29,394
Prevention of Domestic Violence, Office for	298	779	951	861	865	865
Public Employment Relations Board	263	288	434	440	440	440
State, Department of	17,282	19,103	29,919	30,688	30,688	30,688
Tax Appeals, Division of	215	440	440	440	440	440
Taxation and Finance, Department of	54,018	71,760	79,409	75,678	75,678	75,678
Veterans' Services, Department of	525	1,537	773	777	777	777
Welfare Inspector General, Office of	3	109	109	109	109	109
Workers' Compensation Board	55,846	59,205	61,725	63,312	63,312	63,312
<b>Functional Total</b>	<u>611,489</u>	<u>685,144</u>	<u>813,992</u>	<u>775,462</u>	<u>776,222</u>	<u>776,395</u>
<b>ELECTED OFFICIALS</b>						
Audit and Control, Department of	42,852	37,618	39,342	40,182	40,950	40,950
Executive Chamber	6,544	3,472	4,772	4,772	4,772	4,772
Judiciary	359,216	415,900	474,400	474,400	474,400	474,400
Law, Department of	64,145	74,337	76,968	77,368	78,571	78,571
Legislature	60,370	70,378	71,174	71,174	71,174	71,174
Lieutenant Governor, Office of the	58	85	127	127	127	127
<b>Functional Total</b>	<u>533,185</u>	<u>601,790</u>	<u>666,783</u>	<u>668,023</u>	<u>669,994</u>	<u>669,994</u>
<b>ALL OTHER CATEGORIES</b>						
Long-Term Debt Service	48,761	39,450	41,015	38,515	38,515	38,515
Miscellaneous	<u>(951,144)</u>	<u>(497,513)</u>	<u>(421)</u>	<u>99,396</u>	<u>99,396</u>	<u>(604)</u>
<b>Functional Total</b>	<u>(902,383)</u>	<u>(458,063)</u>	<u>40,594</u>	<u>137,911</u>	<u>137,911</u>	<u>37,911</u>
<b>TOTAL NON-PERSONAL SERVICE/INDIRECT COSTS SPENDING</b>	<u>5,829,277</u>	<u>6,310,903</u>	<u>7,446,890</u>	<u>7,611,753</u>	<u>7,796,722</u>	<u>7,856,381</u>

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

	<b>FY 2024 Actuals</b>	<b>FY 2025 Projected</b>	<b>FY 2026 Projected</b>	<b>FY 2027 Projected</b>	<b>FY 2028 Projected</b>	<b>FY 2029 Projected</b>
<b>ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT</b>						
Agriculture and Markets, Department of	1,168	2,296	2,296	2,296	2,296	2,296
Alcoholic Beverage Control, Division of	9,684	14,477	15,877	15,877	16,093	16,093
Economic Development, Department of	0	28	28	28	28	28
Financial Services, Department of	113,847	116,803	120,114	120,114	120,114	120,114
Olympic Regional Development Authority	1,487	1,500	1,500	1,500	1,500	1,500
Public Service Department	32,830	40,255	41,686	44,813	47,360	50,297
<b>Functional Total</b>	<b>159,016</b>	<b>175,359</b>	<b>181,501</b>	<b>184,628</b>	<b>187,391</b>	<b>190,328</b>
<b>PARKS AND THE ENVIRONMENT</b>						
Environmental Conservation, Department of	45,640	46,972	49,670	49,492	49,708	49,841
Parks, Recreation and Historic Preservation, Office of	4,988	5,546	5,560	5,560	5,560	5,560
<b>Functional Total</b>	<b>50,628</b>	<b>52,518</b>	<b>55,230</b>	<b>55,052</b>	<b>55,268</b>	<b>55,401</b>
<b>TRANSPORTATION</b>						
Motor Vehicles, Department of	22,596	26,619	27,560	27,603	27,622	27,643
Transportation, Department of	2,149	2,232	2,348	2,470	2,893	2,954
Waterfront Commission	42	0	0	0	0	0
<b>Functional Total</b>	<b>24,787</b>	<b>28,851</b>	<b>29,908</b>	<b>30,073</b>	<b>30,515</b>	<b>30,597</b>
<b>HEALTH</b>						
Health, Department of	42,013	54,808	54,885	55,276	55,473	55,668
<i>Medicaid Administration</i>	3,933	5,001	5,001	5,001	5,001	5,001
<i>Public Health</i>	38,080	49,807	49,884	50,275	50,472	50,667
<b>Functional Total</b>	<b>42,013</b>	<b>54,808</b>	<b>54,885</b>	<b>55,276</b>	<b>55,473</b>	<b>55,668</b>
<b>SOCIAL WELFARE</b>						
Children and Family Services, Office of	1,869	2,502	2,600	2,701	2,787	2,787
<i>OCFS</i>	1,869	2,502	2,600	2,701	2,787	2,787
Housing and Community Renewal, Division of	20,328	26,552	30,181	29,953	29,953	29,953
Labor, Department of	23,757	27,886	26,399	26,408	26,408	26,408
Temporary and Disability Assistance, Office of	14	128	128	128	128	128
<i>All Other</i>	14	128	128	128	128	128
<b>Functional Total</b>	<b>45,968</b>	<b>57,068</b>	<b>59,308</b>	<b>59,190</b>	<b>59,276</b>	<b>59,276</b>
<b>MENTAL HYGIENE</b>						
Addiction Services and Supports, Office of	32	577	589	1,442	1,455	1,455
<i>OASAS</i>	32	577	589	1,442	1,455	1,455
Mental Health, Office of	0	388	393	398	398	398
<i>OMH</i>	0	388	393	398	398	398
<b>Functional Total</b>	<b>32</b>	<b>965</b>	<b>982</b>	<b>1,840</b>	<b>1,853</b>	<b>1,853</b>
<b>PUBLIC PROTECTION/CRIMINAL JUSTICE</b>						
Corrections and Community Supervision, Department of	333	637	639	642	642	642
<i>DOCCS</i>	333	637	639	642	642	642
Homeland Security and Emergency Services, Division of	631	876	879	882	900	900
Indigent Legal Services, Office of	2,891	2,836	3,001	3,050	3,100	3,100
Military and Naval Affairs, Division of	0	10	0	0	0	0
State Police, Division of	25,836	29,523	29,523	29,523	29,523	29,523
Victim Services, Office of	2,194	2,373	2,373	2,373	2,407	2,407
<b>Functional Total</b>	<b>31,885</b>	<b>36,255</b>	<b>36,415</b>	<b>36,470</b>	<b>36,572</b>	<b>36,572</b>
<b>HIGHER EDUCATION</b>						
Higher Education Services Corporation, New York State	4,447	5,770	6,207	0	0	0
State University of New York	440,153	591,366	609,642	628,461	647,420	666,841
<b>Functional Total</b>	<b>444,600</b>	<b>597,136</b>	<b>615,849</b>	<b>628,461</b>	<b>647,420</b>	<b>666,841</b>
<b>EDUCATION</b>						
Education, Department of	42,825	46,782	48,300	49,000	49,000	49,000
<i>All Other</i>	42,825	46,782	48,300	49,000	49,000	49,000
<b>Functional Total</b>	<b>42,825</b>	<b>46,782</b>	<b>48,300</b>	<b>49,000</b>	<b>49,000</b>	<b>49,000</b>
<b>GENERAL GOVERNMENT</b>						
Budget, Division of	1,222	1,225	1,300	1,300	1,300	1,300
Civil Service, Department of	0	256	261	266	266	266
Deferred Compensation Board	262	266	272	277	277	277
Gaming Commission, New York State	16,516	20,791	23,383	23,383	23,383	23,383
General Services, Office of	3,724	2,780	2,880	2,937	2,937	2,937
Labor Management Committees	7,766	5,306	5,412	5,520	5,520	5,520
State, Department of	24,638	21,230	22,995	22,995	22,995	22,995
Taxation and Finance, Department of	20,680	22,077	22,077	22,077	22,077	22,077
Veterans' Services, Department of	0	5	5	5	5	5
Workers' Compensation Board	61,942	60,562	64,090	66,377	66,419	66,462
<b>Functional Total</b>	<b>136,750</b>	<b>134,498</b>	<b>142,675</b>	<b>145,137</b>	<b>145,179</b>	<b>145,222</b>
<b>ELECTED OFFICIALS</b>						
Audit and Control, Department of	1,900	2,492	2,667	2,759	2,811	2,811
Judiciary	879,388	971,693	1,043,785	1,043,785	1,043,785	1,043,785
Law, Department of	27,573	28,812	30,087	30,588	31,088	31,088
Legislature	112	0	0	0	0	0
<b>Functional Total</b>	<b>908,973</b>	<b>1,002,997</b>	<b>1,076,539</b>	<b>1,077,132</b>	<b>1,077,684</b>	<b>1,077,684</b>
<b>ALL OTHER CATEGORIES</b>						

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

	<u>FY 2024 Actuals</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Projected</u>	<u>FY 2027 Projected</u>	<u>FY 2028 Projected</u>	<u>FY 2029 Projected</u>
General State Charges	8,807,095	8,174,407	8,702,225	9,757,779	10,966,014	11,960,276
Miscellaneous	1,405	1,281	1,565	1,596	1,599	1,602
<b>Functional Total</b>	<u>8,808,500</u>	<u>8,175,688</u>	<u>8,703,790</u>	<u>9,759,375</u>	<u>10,967,613</u>	<u>11,961,878</u>
<b>TOTAL GENERAL STATE CHARGES SPENDING</b>	<u><u>10,695,977</u></u>	<u><u>10,362,925</u></u>	<u><u>11,005,382</u></u>	<u><u>12,081,634</u></u>	<u><u>13,313,244</u></u>	<u><u>14,330,320</u></u>

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

	<b>FY 2024 Actuals</b>	<b>FY 2025 Projected</b>	<b>FY 2026 Projected</b>	<b>FY 2027 Projected</b>	<b>FY 2028 Projected</b>	<b>FY 2029 Projected</b>
<b>ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT</b>						
Agriculture and Markets, Department of	14,920	61,309	76,309	72,309	53,309	38,309
Economic Development, Department of	0	3,500	3,500	3,500	3,500	3,500
Empire State Development Corporation	7,814	1,002,639	1,040,825	620,281	655,545	525,545
Energy Research and Development Authority, New York State	18,213	61,579	30,000	34,313	38,038	42,040
Financial Services, Department of	0	15,000	22,500	22,500	0	0
Lake Ontario Resiliency/Economic Development	0	10,250	10,250	370	0	0
Olympic Regional Development Authority	64,629	63,300	173,300	54,800	22,500	25,000
Power Authority, New York	150	16,700	65,200	22,200	12,200	2,200
Regional Economic Development Program	0	1,295	1,295	1,295	1,295	295
Strategic Investment Program	0	2,000	2,000	2,000	2,000	2,000
<b>Functional Total</b>	<b>105,726</b>	<b>1,237,572</b>	<b>1,425,179</b>	<b>833,568</b>	<b>788,387</b>	<b>638,889</b>
<b>PARKS AND THE ENVIRONMENT</b>						
Adirondack Park Agency	0	0	2,000	14,000	9,000	4,000
Environmental Conservation, Department of	652,551	946,329	1,250,479	1,289,655	1,344,195	1,344,195
Hudson River Park Trust	16,050	10,000	5,633	0	2,000	3,000
Parks, Recreation and Historic Preservation, Office of	232,527	393,897	337,897	325,397	346,897	320,397
Public Facilities Sustainability Program	0	5,000	60,000	15,000	20,000	0
<b>Functional Total</b>	<b>901,128</b>	<b>1,355,226</b>	<b>1,656,009</b>	<b>1,644,052</b>	<b>1,722,092</b>	<b>1,671,592</b>
<b>TRANSPORTATION</b>						
Motor Vehicles, Department of	361,648	401,026	381,380	387,506	352,214	385,924
Transportation, Department of	2,463,334	2,926,588	3,362,375	3,733,930	4,100,267	4,312,480
<b>Functional Total</b>	<b>2,824,982</b>	<b>3,327,614</b>	<b>3,743,755</b>	<b>4,121,436</b>	<b>4,452,481</b>	<b>4,698,404</b>
<b>HEALTH</b>						
Health, Department of	71,952	111,367	264,629	240,743	522,368	495,908
<i>Public Health</i>	71,952	111,367	264,629	240,743	522,368	495,908
<b>Functional Total</b>	<b>71,952</b>	<b>111,367</b>	<b>264,629</b>	<b>240,743</b>	<b>522,368</b>	<b>495,908</b>
<b>SOCIAL WELFARE</b>						
Children and Family Services, Office of	20,212	82,695	83,754	72,317	59,817	59,817
<i>OCFS</i>	20,212	82,695	83,754	72,317	59,817	59,817
Temporary and Disability Assistance, Office of	1,093	1,784	1,784	784	784	784
<i>All Other</i>	1,093	1,784	1,784	784	784	784
<b>Functional Total</b>	<b>21,305</b>	<b>84,479</b>	<b>85,538</b>	<b>73,101</b>	<b>60,601</b>	<b>60,601</b>
<b>MENTAL HYGIENE</b>						
Addiction Services and Supports, Office of	9,612	11,152	12,280	12,301	12,341	12,384
<i>OASAS</i>	9,612	11,152	12,280	12,301	12,341	12,384
Mental Health, Office of	364,455	374,617	461,185	448,770	445,444	445,371
<i>OMH</i>	364,455	374,617	461,185	448,770	445,444	445,371
People with Developmental Disabilities, Office for	140,871	135,700	204,221	173,840	178,934	175,886
<i>OPWDD</i>	140,871	135,700	204,221	173,840	178,934	175,886
<b>Functional Total</b>	<b>514,938</b>	<b>521,469</b>	<b>677,686</b>	<b>634,911</b>	<b>636,719</b>	<b>633,641</b>
<b>PUBLIC PROTECTION/CRIMINAL JUSTICE</b>						
Corrections and Community Supervision, Department of	390,183	354,964	415,008	340,052	340,052	340,052
<i>DOCCS</i>	390,183	354,964	415,008	340,052	340,052	340,052
Criminal Justice Services, Division of	1,130	84,500	72,250	72,528	66,000	66,000
Homeland Security and Emergency Services, Division of	7,606	23,914	44,225	33,675	21,675	21,675
Military and Naval Affairs, Division of	63,739	(6,491)	89,939	69,295	39,633	38,953
State Police, Division of	93,066	68,648	75,448	108,839	71,039	71,039
Victim Services, Office of	701	4,100	1,976	0	0	0
<b>Functional Total</b>	<b>556,425</b>	<b>529,635</b>	<b>698,846</b>	<b>624,389</b>	<b>538,399</b>	<b>537,719</b>
<b>HIGHER EDUCATION</b>						
City University of New York	321,617	446,292	730,505	720,513	682,605	647,738
State University of New York	1,155,492	1,309,344	1,588,650	1,594,001	1,613,210	1,559,665
<b>Functional Total</b>	<b>1,477,109</b>	<b>1,755,636</b>	<b>2,319,155</b>	<b>2,314,514</b>	<b>2,295,815</b>	<b>2,207,403</b>
<b>EDUCATION</b>						
Education, Department of	15,238	34,630	83,707	104,464	60,541	53,643
<i>All Other</i>	15,238	34,630	83,707	104,464	60,541	53,643
<b>Functional Total</b>	<b>15,238</b>	<b>34,630</b>	<b>83,707</b>	<b>104,464</b>	<b>60,541</b>	<b>53,643</b>
<b>GENERAL GOVERNMENT</b>						
Elections, State Board of	6,171	5,500	11,347	16,700	8,000	3,000
General Services, Office of	213,576	258,189	282,624	237,126	253,021	263,021
Information Technology Services, Office of	86,827	165,114	189,647	100,200	134,921	134,921
Public Employment Relations Board	22	2,478	0	0	0	0
State, Department of	1,983	21,513	89,866	112,000	141,088	81,088
Veterans' Services, Department of	255	3,000	745	1,000	0	0
Workers' Compensation Board	1,396	9,000	11,000	11,000	1,918	0
<b>Functional Total</b>	<b>310,230</b>	<b>464,794</b>	<b>585,229</b>	<b>478,026</b>	<b>538,948</b>	<b>482,030</b>
<b>ELECTED OFFICIALS</b>						
Audit and Control, Department of	2,045	8,105	6,769	12,696	4,509	1,805
Judiciary	25,109	50,000	43,700	24,423	9,000	0
Law, Department of	1,638	1,750	7,945	3,981	1,850	608
<b>Functional Total</b>	<b>28,792</b>	<b>59,855</b>	<b>58,414</b>	<b>41,100</b>	<b>15,359</b>	<b>2,413</b>

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

	<u>FY 2024 Actuals</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Projected</u>	<u>FY 2027 Projected</u>	<u>FY 2028 Projected</u>	<u>FY 2029 Projected</u>
<b>ALL OTHER CATEGORIES</b>						
Arts and Cultural Facilities Improvement	279	0	0	0	0	0
Community Resiliency, Economic Sustainability and Technology	0	20,000	30,000	55,000	55,000	55,000
Local Community Assistance Program	0	10,000	10,000	15,000	15,000	15,000
Miscellaneous	54,149	(1,326,464)	(1,326,080)	(1,274,841)	(1,281,182)	(1,326,592)
Special Infrastructure Account	2,755	106,625	153,677	126,423	19,352	19,352
<b>Functional Total</b>	<u>57,183</u>	<u>(1,189,839)</u>	<u>(1,132,403)</u>	<u>(1,078,418)</u>	<u>(1,191,830)</u>	<u>(1,237,240)</u>
<b>TOTAL CAPITAL PROJECTS SPENDING</b>	<u>6,885,008</u>	<u>8,292,438</u>	<u>10,465,744</u>	<u>10,031,886</u>	<u>10,439,880</u>	<u>10,245,003</u>

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

	<b>FY 2024 Actuals</b>	<b>FY 2025 Projected</b>	<b>FY 2026 Projected</b>	<b>FY 2027 Projected</b>	<b>FY 2028 Projected</b>	<b>FY 2029 Projected</b>
<b>ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT</b>						
Alcoholic Beverage Control, Division of	10,000	4,856	5,000	72,524	72,524	72,524
Financial Services, Department of	66,784	94,272	94,272	94,272	94,272	94,272
Public Service Department	279	131	133	133	133	133
<b>Functional Total</b>	<b>77,063</b>	<b>99,259</b>	<b>99,405</b>	<b>166,929</b>	<b>166,929</b>	<b>166,929</b>
<b>PARKS AND THE ENVIRONMENT</b>						
Parks, Recreation and Historic Preservation, Office of	5,290	6,650	6,650	6,650	6,650	6,650
<b>Functional Total</b>	<b>5,290</b>	<b>6,650</b>	<b>6,650</b>	<b>6,650</b>	<b>6,650</b>	<b>6,650</b>
<b>TRANSPORTATION</b>						
Transportation, Department of	4,712,736	4,891,423	5,069,221	5,070,798	5,072,390	5,073,999
<b>Functional Total</b>	<b>4,712,736</b>	<b>4,891,423</b>	<b>5,069,221</b>	<b>5,070,798</b>	<b>5,072,390</b>	<b>5,073,999</b>
<b>HEALTH</b>						
Health, Department of	8,427,560	8,854,316	11,033,404	10,721,681	9,191,102	8,284,864
<i>Medical Assistance</i>	7,205,231	6,914,226	9,333,613	8,961,333	7,405,444	6,452,814
<i>Public Health</i>	1,222,329	1,940,090	1,699,791	1,760,348	1,785,658	1,832,050
<b>Functional Total</b>	<b>8,427,560</b>	<b>8,854,316</b>	<b>11,033,404</b>	<b>10,721,681</b>	<b>9,191,102</b>	<b>8,284,864</b>
<b>SOCIAL WELFARE</b>						
Children and Family Services, Office of	819	1,482	3,482	3,582	3,582	3,582
<i>OCFS</i>	819	1,482	3,482	3,582	3,582	3,582
Housing and Community Renewal, Division of	4,673	3,102	3,102	3,102	3,102	3,102
Labor, Department of	42	150	150	150	150	150
Temporary and Disability Assistance, Office of	0	15,000	0	0	0	0
<i>All Other</i>	0	15,000	0	0	0	0
<b>Functional Total</b>	<b>5,534</b>	<b>19,734</b>	<b>6,734</b>	<b>6,834</b>	<b>6,834</b>	<b>6,834</b>
<b>MENTAL HYGIENE</b>						
Addiction Services and Supports, Office of	107,913	101,154	129,209	135,726	126,186	118,974
<i>OASAS</i>	107,913	101,154	129,209	135,726	126,186	118,974
Mental Health, Office of	92	1,075	1,075	1,075	1,075	1,075
<i>OMH</i>	92	1,075	1,075	1,075	1,075	1,075
<b>Functional Total</b>	<b>108,005</b>	<b>102,229</b>	<b>130,284</b>	<b>136,801</b>	<b>127,261</b>	<b>120,049</b>
<b>PUBLIC PROTECTION/CRIMINAL JUSTICE</b>						
Criminal Justice Services, Division of	31,648	34,390	35,390	35,390	35,390	35,390
Homeland Security and Emergency Services, Division of	55,142	76,369	84,104	84,036	83,965	83,965
Indigent Legal Services, Office of	217,488	222,296	315,296	315,296	315,296	350,296
Victim Services, Office of	22,773	51,458	54,160	47,058	47,058	47,058
<b>Functional Total</b>	<b>327,051</b>	<b>384,513</b>	<b>488,950</b>	<b>481,780</b>	<b>481,709</b>	<b>516,709</b>
<b>EDUCATION</b>						
Arts, Council on the	250	398	398	398	398	398
Education, Department of	6,152,571	6,531,276	6,686,750	6,272,874	6,238,725	6,239,688
<i>School Aid</i>	4,539,684	5,064,700	5,276,656	4,939,700	4,978,700	5,046,300
<i>STAR Property Tax Relief</i>	1,607,753	1,453,393	1,396,911	1,319,991	1,246,842	1,180,205
<i>All Other</i>	5,134	13,183	13,183	13,183	13,183	13,183
<b>Functional Total</b>	<b>6,152,821</b>	<b>6,531,674</b>	<b>6,687,148</b>	<b>6,273,272</b>	<b>6,239,123</b>	<b>6,240,086</b>
<b>GENERAL GOVERNMENT</b>						
Elections, State Board of	0	36,000	10,000	100,000	10,000	50,000
Gaming Commission, New York State	117,930	120,000	116,700	117,000	116,800	124,200
Taxation and Finance, Department of	4,525	5,850	5,850	5,850	5,850	5,850
Veterans' Services, Department of	120	512	930	650	650	650
<b>Functional Total</b>	<b>122,575</b>	<b>162,362</b>	<b>133,480</b>	<b>223,500</b>	<b>133,300</b>	<b>180,700</b>
<b>ELECTED OFFICIALS</b>						
Judiciary	117,208	122,900	127,600	127,600	127,600	127,600
<b>Functional Total</b>	<b>117,208</b>	<b>122,900</b>	<b>127,600</b>	<b>127,600</b>	<b>127,600</b>	<b>127,600</b>
<b>ALL OTHER CATEGORIES</b>						
Miscellaneous	26,381	(1,004,300)	(1,229,800)	(1,379,800)	(1,379,800)	(1,379,800)
<b>Functional Total</b>	<b>26,381</b>	<b>(1,004,300)</b>	<b>(1,229,800)</b>	<b>(1,379,800)</b>	<b>(1,379,800)</b>	<b>(1,379,800)</b>
<b>TOTAL ASSISTANCE AND GRANTS SPENDING</b>	<b>20,082,224</b>	<b>20,170,760</b>	<b>22,553,076</b>	<b>21,836,045</b>	<b>20,173,098</b>	<b>19,344,620</b>

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

	<u>FY 2024 Actuals</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Projected</u>	<u>FY 2027 Projected</u>	<u>FY 2028 Projected</u>	<u>FY 2029 Projected</u>
<b>ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT</b>						
Agriculture and Markets, Department of	2,284	3,804	3,810	3,816	3,816	3,816
Alcoholic Beverage Control, Division of	14,703	23,167	26,055	26,429	26,811	26,811
Economic Development, Department of	0	103	103	103	103	103
Financial Services, Department of	176,282	163,054	168,554	168,554	168,554	168,554
Public Service Department	48,365	61,174	63,890	66,623	68,126	70,022
<b>Functional Total</b>	<u>241,634</u>	<u>251,302</u>	<u>262,412</u>	<u>265,525</u>	<u>267,410</u>	<u>269,306</u>
<b>PARKS AND THE ENVIRONMENT</b>						
Environmental Conservation, Department of	80,598	88,337	92,986	90,708	90,792	90,878
Parks, Recreation and Historic Preservation, Office of	31,856	50,472	52,691	53,425	53,425	53,425
<b>Functional Total</b>	<u>112,454</u>	<u>138,809</u>	<u>145,677</u>	<u>144,133</u>	<u>144,217</u>	<u>144,303</u>
<b>TRANSPORTATION</b>						
Motor Vehicles, Department of	35,141	39,390	40,903	40,903	40,903	40,903
Transportation, Department of	3,201	3,348	3,449	3,552	3,659	3,768
Waterfront Commission	0	1,554	1,554	1,554	1,554	1,554
<b>Functional Total</b>	<u>38,342</u>	<u>44,292</u>	<u>45,906</u>	<u>46,009</u>	<u>46,116</u>	<u>46,225</u>
<b>HEALTH</b>						
Health, Department of	140,489	152,065	159,194	162,287	163,441	164,588
<i>Medicaid Administration</i>	1,721	1	1	1	1	1
<i>Public Health</i>	138,768	152,064	159,193	162,286	163,440	164,587
<b>Functional Total</b>	<u>140,489</u>	<u>152,065</u>	<u>159,194</u>	<u>162,287</u>	<u>163,441</u>	<u>164,588</u>
<b>SOCIAL WELFARE</b>						
Children and Family Services, Office of	2,717	3,754	3,818	3,885	3,925	3,925
<i>OCFS</i>	2,717	3,754	3,818	3,885	3,925	3,925
Housing and Community Renewal, Division of	36,561	39,883	44,834	44,834	44,834	44,834
Labor, Department of	35,577	36,295	46,615	46,627	46,627	46,627
<b>Functional Total</b>	<u>74,855</u>	<u>79,932</u>	<u>95,267</u>	<u>95,346</u>	<u>95,386</u>	<u>95,386</u>
<b>MENTAL HYGIENE</b>						
Addiction Services and Supports, Office of	0	865	865	2,198	2,198	2,198
<i>OASAS</i>	0	865	865	2,198	2,198	2,198
Mental Health, Office of	0	632	632	632	632	632
<i>OMH</i>	0	632	632	632	632	632
<b>Functional Total</b>	<u>0</u>	<u>1,497</u>	<u>1,497</u>	<u>2,830</u>	<u>2,830</u>	<u>2,830</u>
<b>PUBLIC PROTECTION/CRIMINAL JUSTICE</b>						
Corrections and Community Supervision, Department of	191	223	223	223	223	223
<i>DOCCS</i>	191	223	223	223	223	223
Criminal Justice Services, Division of	341	411	419	427	435	435
Homeland Security and Emergency Services, Division of	26,549	34,496	37,174	38,327	39,233	39,233
Indigent Legal Services, Office of	4,397	4,310	4,579	4,656	4,736	4,736
Military and Naval Affairs, Division of	0	172	0	0	0	0
State Police, Division of	46,230	53,497	54,567	55,659	56,772	56,772
Victim Services, Office of	3,574	4,284	4,347	4,347	4,414	4,414
<b>Functional Total</b>	<u>81,282</u>	<u>97,393</u>	<u>101,309</u>	<u>103,639</u>	<u>105,813</u>	<u>105,813</u>
<b>HIGHER EDUCATION</b>						
Higher Education Services Corporation, New York State	7,443	9,400	10,300	0	0	0
State University of New York	4,635,397	4,722,570	5,087,100	5,155,848	5,329,894	5,536,230
<b>Functional Total</b>	<u>4,642,840</u>	<u>4,731,970</u>	<u>5,097,400</u>	<u>5,155,848</u>	<u>5,329,894</u>	<u>5,536,230</u>
<b>EDUCATION</b>						
Education, Department of	66,079	71,326	72,757	74,214	75,671	75,671
<i>All Other</i>	66,079	71,326	72,757	74,214	75,671	75,671
<b>Functional Total</b>	<u>66,079</u>	<u>71,326</u>	<u>72,757</u>	<u>74,214</u>	<u>75,671</u>	<u>75,671</u>
<b>GENERAL GOVERNMENT</b>						
Budget, Division of	1,080	1,560	1,560	1,560	1,560	1,560
Civil Service, Department of	0	387	395	403	403	403
Deferred Compensation Board	395	404	412	421	421	421
Gaming Commission, New York State	28,415	32,383	36,683	36,683	36,683	36,683
General Services, Office of	5,780	4,138	4,287	4,372	4,372	4,372
State, Department of	32,412	34,565	36,340	37,340	37,340	37,340
Taxation and Finance, Department of	30,919	45,523	45,523	45,523	45,523	45,523
Workers' Compensation Board	92,754	92,026	96,171	98,009	98,009	98,009
<b>Functional Total</b>	<u>191,755</u>	<u>210,986</u>	<u>221,371</u>	<u>224,311</u>	<u>224,311</u>	<u>224,311</u>
<b>ELECTED OFFICIALS</b>						
Audit and Control, Department of	14,702	18,351	20,183	20,501	20,852	20,852
Judiciary	105,681	87,900	95,500	95,500	95,500	95,500
Law, Department of	39,657	43,064	48,675	49,095	49,863	49,863
<b>Functional Total</b>	<u>160,040</u>	<u>149,315</u>	<u>164,358</u>	<u>165,096</u>	<u>166,215</u>	<u>166,215</u>
<b>ALL OTHER CATEGORIES</b>						
Miscellaneous	2,103	2,175	(147,396)	(197,376)	(197,376)	(197,376)
<b>Functional Total</b>	<u>2,103</u>	<u>2,175</u>	<u>(147,396)</u>	<u>(197,376)</u>	<u>(197,376)</u>	<u>(197,376)</u>
<b>TOTAL PERSONAL SERVICE SPENDING</b>	<u>5,751,873</u>	<u>5,931,062</u>	<u>6,219,752</u>	<u>6,241,862</u>	<u>6,423,928</u>	<u>6,633,502</u>

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

	<b>FY 2024 Actuals</b>	<b>FY 2025 Projected</b>	<b>FY 2026 Projected</b>	<b>FY 2027 Projected</b>	<b>FY 2028 Projected</b>	<b>FY 2029 Projected</b>
<b>ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT</b>						
Agriculture and Markets, Department of	2,122	2,573	2,573	2,574	2,574	2,574
Alcoholic Beverage Control, Division of	23,127	24,545	21,739	22,267	22,720	22,720
Economic Development, Department of	640	1,847	1,847	1,847	1,847	1,847
Financial Services, Department of	53,487	55,386	55,539	55,539	55,539	55,539
Olympic Regional Development Authority	0	150	150	150	150	150
Public Service Department	7,500	14,845	13,931	14,935	15,104	15,104
<b>Functional Total</b>	<b>86,876</b>	<b>99,346</b>	<b>95,779</b>	<b>97,312</b>	<b>97,934</b>	<b>97,934</b>
<b>PARKS AND THE ENVIRONMENT</b>						
Environmental Conservation, Department of	28,715	24,702	25,092	25,094	25,097	25,099
Parks, Recreation and Historic Preservation, Office of	38,973	37,211	37,515	37,822	37,822	37,822
<b>Functional Total</b>	<b>67,688</b>	<b>61,913</b>	<b>62,607</b>	<b>62,916</b>	<b>62,919</b>	<b>62,921</b>
<b>TRANSPORTATION</b>						
Motor Vehicles, Department of	16,149	10,616	14,362	14,319	14,300	14,279
Transportation, Department of	5,313	5,563	5,720	5,875	6,034	6,214
Waterfront Commission	10	300	300	300	300	300
<b>Functional Total</b>	<b>21,472</b>	<b>16,479</b>	<b>20,382</b>	<b>20,494</b>	<b>20,634</b>	<b>20,793</b>
<b>HEALTH</b>						
Health, Department of	141,023	149,046	164,553	167,023	165,038	168,334
<i>Medicaid Administration</i>	26	1	1	1	1	1
<i>Public Health</i>	140,997	149,045	164,552	167,022	165,037	168,333
<b>Functional Total</b>	<b>141,023</b>	<b>149,046</b>	<b>164,553</b>	<b>167,023</b>	<b>165,038</b>	<b>168,334</b>
<b>SOCIAL WELFARE</b>						
Children and Family Services, Office of	11,415	16,774	17,108	17,003	17,339	17,339
<i>OCFS</i>	11,415	16,774	17,108	17,003	17,339	17,339
Housing and Community Renewal, Division of	9,883	14,814	20,622	13,971	15,869	15,869
Labor, Department of	19,090	22,034	24,038	24,038	24,038	24,038
Temporary and Disability Assistance, Office of	62	200	200	200	200	200
<i>All Other</i>	62	200	200	200	200	200
<b>Functional Total</b>	<b>40,450</b>	<b>53,822</b>	<b>61,968</b>	<b>55,212</b>	<b>57,446</b>	<b>57,446</b>
<b>MENTAL HYGIENE</b>						
Addiction Services and Supports, Office of	7,952	9,105	9,272	13,261	13,248	13,248
<i>OASAS</i>	7,952	9,105	9,272	13,261	13,248	13,248
Mental Health, Office of	2,643	5,526	5,526	5,526	5,526	5,526
<i>OMH</i>	2,643	5,526	5,526	5,526	5,526	5,526
People with Developmental Disabilities, Office for	296	202	202	202	202	202
<i>OPWDD</i>	296	202	202	202	202	202
<b>Functional Total</b>	<b>10,891</b>	<b>14,833</b>	<b>15,000</b>	<b>18,989</b>	<b>18,976</b>	<b>18,976</b>
<b>PUBLIC PROTECTION/CRIMINAL JUSTICE</b>						
Corrections and Community Supervision, Department of	41	2,448	2,448	2,448	2,448	2,448
<i>DOCCS</i>	41	2,448	2,448	2,448	2,448	2,448
Criminal Justice Services, Division of	9	1,953	1,991	2,030	2,069	2,069
Homeland Security and Emergency Services, Division of	12,125	14,892	16,345	17,155	17,674	17,674
Indigent Legal Services, Office of	606	900	923	941	959	959
Military and Naval Affairs, Division of	3,233	4,252	4,507	4,583	4,661	4,661
State Police, Division of	29,055	36,887	37,050	37,216	37,355	37,355
Victim Services, Office of	546	6,075	6,384	6,084	6,098	6,098
<b>Functional Total</b>	<b>45,615</b>	<b>67,407</b>	<b>69,648</b>	<b>70,457</b>	<b>71,264</b>	<b>71,264</b>
<b>HIGHER EDUCATION</b>						
Higher Education Services Corporation, New York State	7,444	12,318	15,468	2,000	2,000	2,000
State University of New York	2,762,400	2,813,139	2,984,288	3,085,467	3,217,316	3,361,664
<b>Functional Total</b>	<b>2,769,844</b>	<b>2,825,457</b>	<b>2,999,756</b>	<b>3,087,467</b>	<b>3,219,316</b>	<b>3,363,664</b>
<b>EDUCATION</b>						
Education, Department of	34,024	35,361	35,804	34,371	35,221	35,221
<i>All Other</i>	34,024	35,361	35,804	34,371	35,221	35,221
<b>Functional Total</b>	<b>34,024</b>	<b>35,361</b>	<b>35,804</b>	<b>34,371</b>	<b>35,221</b>	<b>35,221</b>
<b>GENERAL GOVERNMENT</b>						
Budget, Division of	1,209	1,348	1,905	1,905	1,905	1,905
Civil Service, Department of	0	474	485	497	497	497
Deferred Compensation Board	11	157	162	165	165	165
Elections, State Board of	1,040	875	375	875	375	125
Gaming Commission, New York State	13,744	21,477	21,594	21,594	21,594	21,594
General Services, Office of	5,461	8,382	13,585	13,790	13,790	13,790
Labor Management Committees	0	329	337	346	346	346
Prevention of Domestic Violence, Office for	14	3	3	3	3	3
Public Employment Relations Board	33	48	50	51	51	51
State, Department of	12,111	11,507	22,323	23,092	23,092	23,092
Taxation and Finance, Department of	29,372	30,344	30,344	30,344	30,344	30,344
Veterans' Services, Department of	122	160	160	160	160	160
Workers' Compensation Board	55,846	59,205	61,725	63,312	63,312	63,312
<b>Functional Total</b>	<b>118,963</b>	<b>134,309</b>	<b>153,048</b>	<b>156,134</b>	<b>155,634</b>	<b>155,384</b>
<b>ELECTED OFFICIALS</b>						



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

	<u>FY 2024 Actuals</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Projected</u>	<u>FY 2027 Projected</u>	<u>FY 2028 Projected</u>	<u>FY 2029 Projected</u>
Audit and Control, Department of	6,523	7,492	7,602	7,711	7,865	7,865
Judiciary	87,198	60,600	55,000	55,000	55,000	55,000
Law, Department of	43,872	52,982	55,036	55,128	56,042	56,042
Legislature	1,263	950	950	950	950	950
<b>Functional Total</b>	<u>138,856</u>	<u>122,024</u>	<u>118,588</u>	<u>118,789</u>	<u>119,857</u>	<u>119,857</u>
<b>ALL OTHER CATEGORIES</b>						
Miscellaneous	1,445	2,030	(73,248)	(123,431)	(123,431)	(123,431)
<b>Functional Total</b>	<u>1,445</u>	<u>2,030</u>	<u>(73,248)</u>	<u>(123,431)</u>	<u>(123,431)</u>	<u>(123,431)</u>
<b>TOTAL NON-PERSONAL SERVICE/INDIRECT COSTS SPENDING</b>	<u><u>3,477,147</u></u>	<u><u>3,582,027</u></u>	<u><u>3,723,885</u></u>	<u><u>3,765,733</u></u>	<u><u>3,900,808</u></u>	<u><u>4,048,363</u></u>

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

	<b>FY 2024 Actuals</b>	<b>FY 2025 Projected</b>	<b>FY 2026 Projected</b>	<b>FY 2027 Projected</b>	<b>FY 2028 Projected</b>	<b>FY 2029 Projected</b>
<b>ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT</b>						
Agriculture and Markets, Department of	1,168	2,296	2,296	2,296	2,296	2,296
Alcoholic Beverage Control, Division of	9,684	14,477	15,877	15,877	16,093	16,093
Economic Development, Department of	0	28	28	28	28	28
Financial Services, Department of	113,847	116,803	120,114	120,114	120,114	120,114
Public Service Department	32,830	40,255	41,686	44,813	47,360	50,297
<b>Functional Total</b>	<b>157,529</b>	<b>173,859</b>	<b>180,001</b>	<b>183,128</b>	<b>185,891</b>	<b>188,828</b>
<b>PARKS AND THE ENVIRONMENT</b>						
Environmental Conservation, Department of	45,640	46,972	49,670	49,492	49,708	49,841
Parks, Recreation and Historic Preservation, Office of	4,988	5,546	5,560	5,560	5,560	5,560
<b>Functional Total</b>	<b>50,628</b>	<b>52,518</b>	<b>55,230</b>	<b>55,052</b>	<b>55,268</b>	<b>55,401</b>
<b>TRANSPORTATION</b>						
Motor Vehicles, Department of	22,596	26,619	27,560	27,603	27,622	27,643
Transportation, Department of	2,149	2,232	2,348	2,470	2,893	2,954
<b>Functional Total</b>	<b>24,745</b>	<b>28,851</b>	<b>29,908</b>	<b>30,073</b>	<b>30,515</b>	<b>30,597</b>
<b>HEALTH</b>						
Health, Department of	38,708	47,738	47,815	48,206	48,403	48,598
<i>Medicaid Administration</i>	633	1	1	1	1	1
<i>Public Health</i>	38,075	47,737	47,814	48,205	48,402	48,597
<b>Functional Total</b>	<b>38,708</b>	<b>47,738</b>	<b>47,815</b>	<b>48,206</b>	<b>48,403</b>	<b>48,598</b>
<b>SOCIAL WELFARE</b>						
Children and Family Services, Office of	1,839	2,502	2,600	2,701	2,787	2,787
<i>OCFS</i>	1,839	2,502	2,600	2,701	2,787	2,787
Housing and Community Renewal, Division of	20,328	26,552	30,181	29,953	29,953	29,953
Labor, Department of	23,757	27,886	26,399	26,408	26,408	26,408
Temporary and Disability Assistance, Office of	14	128	128	128	128	128
<i>All Other</i>	14	128	128	128	128	128
<b>Functional Total</b>	<b>45,938</b>	<b>57,068</b>	<b>59,308</b>	<b>59,190</b>	<b>59,276</b>	<b>59,276</b>
<b>MENTAL HYGIENE</b>						
Addiction Services and Supports, Office of	0	577	589	1,442	1,455	1,455
<i>OASAS</i>	0	577	589	1,442	1,455	1,455
Mental Health, Office of	0	388	393	398	398	398
<i>OMH</i>	0	388	393	398	398	398
<b>Functional Total</b>	<b>0</b>	<b>965</b>	<b>982</b>	<b>1,840</b>	<b>1,853</b>	<b>1,853</b>
<b>PUBLIC PROTECTION/CRIMINAL JUSTICE</b>						
Corrections and Community Supervision, Department of	127	137	139	142	142	142
<i>DOCCS</i>	127	137	139	142	142	142
Homeland Security and Emergency Services, Division of	631	876	879	882	900	900
Indigent Legal Services, Office of	2,891	2,836	3,001	3,050	3,100	3,100
Military and Naval Affairs, Division of	0	10	0	0	0	0
State Police, Division of	25,824	29,523	29,523	29,523	29,523	29,523
Victim Services, Office of	2,194	2,373	2,373	2,373	2,407	2,407
<b>Functional Total</b>	<b>31,667</b>	<b>35,755</b>	<b>35,915</b>	<b>35,970</b>	<b>36,072</b>	<b>36,072</b>
<b>HIGHER EDUCATION</b>						
Higher Education Services Corporation, New York State	4,447	5,770	6,207	0	0	0
State University of New York	440,089	591,321	609,597	628,416	647,375	666,796
<b>Functional Total</b>	<b>444,536</b>	<b>597,091</b>	<b>615,804</b>	<b>628,416</b>	<b>647,375</b>	<b>666,796</b>
<b>EDUCATION</b>						
Education, Department of	42,825	46,782	48,300	49,000	49,000	49,000
<i>All Other</i>	42,825	46,782	48,300	49,000	49,000	49,000
<b>Functional Total</b>	<b>42,825</b>	<b>46,782</b>	<b>48,300</b>	<b>49,000</b>	<b>49,000</b>	<b>49,000</b>
<b>GENERAL GOVERNMENT</b>						
Budget, Division of the	723	925	1,000	1,000	1,000	1,000
Civil Service, Department of	0	256	261	266	266	266
Deferred Compensation Board	262	266	272	277	277	277
Gaming Commission, New York State	16,516	20,791	23,383	23,383	23,383	23,383
General Services, Office of	3,724	2,780	2,880	2,937	2,937	2,937
State, Department of	24,638	21,230	22,995	22,995	22,995	22,995
Taxation and Finance, Department of	20,680	22,077	22,077	22,077	22,077	22,077
Workers' Compensation Board	61,942	60,562	64,090	66,377	66,419	66,462
<b>Functional Total</b>	<b>128,485</b>	<b>128,887</b>	<b>136,958</b>	<b>139,312</b>	<b>139,354</b>	<b>139,397</b>
<b>ELECTED OFFICIALS</b>						
Audit and Control, Department of	1,900	2,492	2,667	2,759	2,811	2,811
Judiciary	49,495	44,901	48,666	48,666	48,666	48,666
Law, Department of	27,573	28,812	30,087	30,588	31,088	31,088
<b>Functional Total</b>	<b>78,968</b>	<b>76,205</b>	<b>81,420</b>	<b>82,013</b>	<b>82,565</b>	<b>82,565</b>
<b>ALL OTHER CATEGORIES</b>						
Miscellaneous	1,405	1,281	1,565	1,596	1,599	1,602
<b>Functional Total</b>	<b>1,405</b>	<b>1,281</b>	<b>1,565</b>	<b>1,596</b>	<b>1,599</b>	<b>1,602</b>
<b>TOTAL GENERAL STATE CHARGES SPENDING</b>	<b>1,045,434</b>	<b>1,247,000</b>	<b>1,293,206</b>	<b>1,313,796</b>	<b>1,337,171</b>	<b>1,359,985</b>

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

	<b>FY 2024 Actuals</b>	<b>FY 2025 Projected</b>	<b>FY 2026 Projected</b>	<b>FY 2027 Projected</b>	<b>FY 2028 Projected</b>	<b>FY 2029 Projected</b>
<b>ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT</b>						
Agriculture and Markets, Department of	1,049	0	0	0	0	0
Economic Development, Department of	7,198	47,055	10,055	10,055	10,055	10,055
Empire State Development Corporation	155,255	3,500	98,500	24,750	24,750	24,750
Public Service Department	4,648	0	0	0	0	0
<b>Functional Total</b>	<b>168,150</b>	<b>50,555</b>	<b>108,555</b>	<b>34,805</b>	<b>34,805</b>	<b>34,805</b>
<b>PARKS AND THE ENVIRONMENT</b>						
Parks, Recreation and Historic Preservation, Office of	915	16,270	16,270	16,270	16,270	16,270
<b>Functional Total</b>	<b>915</b>	<b>16,270</b>	<b>16,270</b>	<b>16,270</b>	<b>16,270</b>	<b>16,270</b>
<b>TRANSPORTATION</b>						
Motor Vehicles, Department of	17,628	18,000	18,000	18,000	18,000	18,000
Transportation, Department of	39,254	42,504	42,504	42,504	42,504	42,504
<b>Functional Total</b>	<b>56,882</b>	<b>60,504</b>	<b>60,504</b>	<b>60,504</b>	<b>60,504</b>	<b>60,504</b>
<b>HEALTH</b>						
Aging, Office for the	91,912	98,694	98,694	98,694	98,694	98,694
Health, Department of	68,699,526	70,617,449	72,485,136	74,012,445	73,125,941	74,872,464
<i>Medical Assistance</i>	55,820,068	55,428,858	56,212,343	56,985,145	55,783,979	57,017,917
<i>Essential Plan</i>	9,745,025	11,730,500	13,097,000	13,796,000	14,331,000	14,788,000
<i>Medicaid Administration</i>	833,277	708,834	769,834	769,834	494,834	494,834
<i>Public Health</i>	2,301,156	2,749,257	2,405,959	2,461,466	2,516,128	2,571,713
<b>Functional Total</b>	<b>68,791,438</b>	<b>70,716,143</b>	<b>72,583,830</b>	<b>74,111,139</b>	<b>73,224,635</b>	<b>74,971,158</b>
<b>SOCIAL WELFARE</b>						
Children and Family Services, Office of	2,286,460	1,550,268	1,032,400	1,044,300	1,044,300	1,044,300
<i>OCFS</i>	2,286,460	1,550,268	1,032,400	1,044,300	1,044,300	1,044,300
Housing and Community Renewal, Division of	137,206	83,500	81,500	82,500	66,500	48,434
Labor, Department of	164,015	151,892	151,892	151,892	151,892	151,892
Temporary and Disability Assistance, Office of	3,605,559	3,810,776	3,904,776	4,014,276	3,760,776	3,760,776
<i>Welfare Assistance</i>	2,326,849	2,693,776	2,787,776	2,897,276	2,643,776	2,643,776
<i>All Other</i>	1,278,710	1,117,000	1,117,000	1,117,000	1,117,000	1,117,000
<b>Functional Total</b>	<b>6,193,240</b>	<b>5,596,436</b>	<b>5,170,568</b>	<b>5,292,968</b>	<b>5,023,468</b>	<b>5,005,402</b>
<b>MENTAL HYGIENE</b>						
Addiction Services and Supports, Office of	151,779	130,440	130,440	130,440	130,440	130,440
<i>OASAS</i>	151,779	130,440	130,440	130,440	130,440	130,440
Mental Health, Office of	72,198	70,965	55,965	55,965	55,965	55,965
<i>OMH</i>	72,198	70,965	55,965	55,965	55,965	55,965
<b>Functional Total</b>	<b>223,977</b>	<b>201,405</b>	<b>186,405</b>	<b>186,405</b>	<b>186,405</b>	<b>186,405</b>
<b>PUBLIC PROTECTION/CRIMINAL JUSTICE</b>						
Criminal Justice Services, Division of	13,770	15,800	15,800	15,800	15,800	15,800
Homeland Security and Emergency Services, Division of	4,257,688	3,978,000	2,108,000	1,008,000	1,008,000	1,008,000
Victim Services, Office of	109,398	93,000	93,000	93,000	93,000	93,000
<b>Functional Total</b>	<b>4,380,856</b>	<b>4,086,800</b>	<b>2,216,800</b>	<b>1,116,800</b>	<b>1,116,800</b>	<b>1,116,800</b>
<b>HIGHER EDUCATION</b>						
City University of New York	0	6,000	0	0	0	0
<b>Functional Total</b>	<b>0</b>	<b>6,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>EDUCATION</b>						
Arts, Council on the	121	600	600	600	600	600
Education, Department of	8,474,379	8,601,355	4,177,645	4,177,645	4,177,645	4,177,645
<i>School Aid</i>	7,418,800	7,648,493	3,295,938	3,295,938	3,295,938	3,295,938
<i>Special Education Categorical Programs</i>	973,272	871,155	800,000	800,000	800,000	800,000
<i>All Other</i>	82,307	81,707	81,707	81,707	81,707	81,707
<b>Functional Total</b>	<b>8,474,500</b>	<b>8,601,955</b>	<b>4,178,245</b>	<b>4,178,245</b>	<b>4,178,245</b>	<b>4,178,245</b>
<b>GENERAL GOVERNMENT</b>						
Elections, State Board of	144	0	0	0	0	0
General Services, Office of	0	250	250	250	250	250
Prevention of Domestic Violence, Office for	185	0	0	0	0	0
State, Department of	64,534	57,957	57,957	57,957	57,957	57,957
<b>Functional Total</b>	<b>64,863</b>	<b>58,207</b>	<b>58,207</b>	<b>58,207</b>	<b>58,207</b>	<b>58,207</b>
<b>ALL OTHER CATEGORIES</b>						
Miscellaneous	(416,232)	(467,938)	(467,938)	(467,938)	(467,938)	(467,938)
<b>Functional Total</b>	<b>(416,232)</b>	<b>(467,938)</b>	<b>(467,938)</b>	<b>(467,938)</b>	<b>(467,938)</b>	<b>(467,938)</b>
<b>TOTAL ASSISTANCE AND GRANTS SPENDING</b>	<b>87,938,589</b>	<b>88,926,337</b>	<b>84,111,446</b>	<b>84,587,405</b>	<b>83,431,401</b>	<b>85,159,858</b>

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

	<b>FY 2024 Actuals</b>	<b>FY 2025 Projected</b>	<b>FY 2026 Projected</b>	<b>FY 2027 Projected</b>	<b>FY 2028 Projected</b>	<b>FY 2029 Projected</b>
<b>ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT</b>						
Agriculture and Markets, Department of	4,891	3,413	3,413	3,413	3,413	3,413
Public Service Department	1,000	1,202	1,427	1,427	1,427	1,427
<b>Functional Total</b>	<b>5,891</b>	<b>4,615</b>	<b>4,840</b>	<b>4,840</b>	<b>4,840</b>	<b>4,840</b>
<b>PARKS AND THE ENVIRONMENT</b>						
Environmental Conservation, Department of	23,648	30,511	30,511	30,511	30,511	30,511
Parks, Recreation and Historic Preservation, Office of	3,065	2,867	2,867	2,867	2,867	2,867
<b>Functional Total</b>	<b>26,713</b>	<b>33,378</b>	<b>33,378</b>	<b>33,378</b>	<b>33,378</b>	<b>33,378</b>
<b>TRANSPORTATION</b>						
Motor Vehicles, Department of	4,118	4,795	4,795	4,795	4,795	4,795
Transportation, Department of	9,799	10,484	10,799	11,122	11,456	11,800
Waterfront Commission	0	40	40	40	40	40
<b>Functional Total</b>	<b>13,917</b>	<b>15,319</b>	<b>15,634</b>	<b>15,957</b>	<b>16,291</b>	<b>16,635</b>
<b>HEALTH</b>						
Aging, Office for the	3,277	6,068	6,068	6,068	6,068	6,068
Health, Department of	109,936	116,730	121,683	122,352	123,044	123,044
<i>Essential Plan</i>	0	5,452	5,702	5,852	6,078	6,078
<i>Medicaid Administration</i>	49,757	51,161	55,842	56,368	56,816	56,816
<i>Public Health</i>	60,179	60,117	60,139	60,132	60,150	60,150
Medicaid Inspector General, Office of the	16,667	16,708	17,558	17,558	17,558	17,558
<b>Functional Total</b>	<b>129,880</b>	<b>139,506</b>	<b>145,309</b>	<b>145,978</b>	<b>146,670</b>	<b>146,670</b>
<b>SOCIAL WELFARE</b>						
Children and Family Services, Office of	37,126	34,791	35,398	36,012	36,244	36,244
<i>OCFS</i>	37,126	34,791	35,398	36,012	36,244	36,244
Housing and Community Renewal, Division of	6,843	8,447	8,452	8,452	8,452	8,452
Human Rights, Division of	0	3,421	3,421	3,421	3,421	3,421
Labor, Department of	201,660	179,753	179,892	180,035	180,035	180,035
National and Community Service	645	461	470	479	479	479
Temporary and Disability Assistance, Office of	115,611	79,311	79,311	79,311	79,311	79,311
<i>All Other</i>	115,611	79,311	79,311	79,311	79,311	79,311
<b>Functional Total</b>	<b>361,885</b>	<b>306,184</b>	<b>306,944</b>	<b>307,710</b>	<b>307,942</b>	<b>307,942</b>
<b>MENTAL HYGIENE</b>						
Addiction Services and Supports, Office of	4,809	5,204	5,256	5,309	5,309	5,309
<i>OASAS</i>	4,809	5,204	5,256	5,309	5,309	5,309
Developmental Disabilities, State Council on	1,154	1,266	100	100	100	100
Justice Center	13,688	16,310	12,685	12,688	12,690	12,690
Mental Health, Office of	1,475	1,065	1,065	1,065	1,065	1,065
<i>OMH</i>	1,475	1,065	1,065	1,065	1,065	1,065
People with Developmental Disabilities, Office for	147	0	0	0	0	0
<i>OPWDD</i>	147	0	0	0	0	0
<b>Functional Total</b>	<b>21,273</b>	<b>23,845</b>	<b>19,106</b>	<b>19,162</b>	<b>19,164</b>	<b>19,164</b>
<b>PUBLIC PROTECTION/CRIMINAL JUSTICE</b>						
Corrections and Community Supervision, Department of	11,500	3,753	3,753	3,753	3,753	3,753
<i>DOCCS</i>	11,500	3,753	3,753	3,753	3,753	3,753
Criminal Justice Services, Division of	2,339	4,965	5,062	5,162	5,259	5,259
Homeland Security and Emergency Services, Division of	16,011	15,000	15,000	15,000	15,000	15,000
Military and Naval Affairs, Division of	29,170	24,102	24,584	25,076	25,578	26,089
State Police, Division of	19,183	13,163	13,426	13,695	13,969	13,969
Victim Services, Office of	4,541	2,455	2,455	2,455	2,455	2,455
<b>Functional Total</b>	<b>82,744</b>	<b>63,438</b>	<b>64,280</b>	<b>65,141</b>	<b>66,014</b>	<b>66,525</b>
<b>HIGHER EDUCATION</b>						
Higher Education Services Corporation, New York State	43	836	836	836	836	836
State University of New York	9,240	8,306	8,306	8,306	8,306	8,306
<b>Functional Total</b>	<b>9,283</b>	<b>9,142</b>	<b>9,142</b>	<b>9,142</b>	<b>9,142</b>	<b>9,142</b>
<b>EDUCATION</b>						
Education, Department of	97,072	87,737	87,737	87,737	87,737	87,737
<i>School Aid</i>	2,788	0	0	0	0	0
<i>All Other</i>	94,284	87,737	87,737	87,737	87,737	87,737
<b>Functional Total</b>	<b>97,072</b>	<b>87,737</b>	<b>87,737</b>	<b>87,737</b>	<b>87,737</b>	<b>87,737</b>
<b>GENERAL GOVERNMENT</b>						
Elections, State Board of	981	969	704	718	732	732
Information Technology Services, Office of	707	0	0	0	0	0
Prevention of Domestic Violence, Office for	180	0	0	0	0	0
State, Department of	3,533	10,758	10,758	10,758	10,758	10,758
Veterans' Services, Department of	746	894	903	912	912	912
<b>Functional Total</b>	<b>6,147</b>	<b>12,621</b>	<b>12,365</b>	<b>12,388</b>	<b>12,402</b>	<b>12,402</b>
<b>ELECTED OFFICIALS</b>						
Judiciary	1,576	2,200	1,500	1,500	1,500	1,500
Law, Department of	20,747	24,000	25,473	25,473	25,916	25,916
<b>Functional Total</b>	<b>22,323</b>	<b>26,200</b>	<b>26,973</b>	<b>26,973</b>	<b>27,416</b>	<b>27,416</b>
<b>TOTAL PERSONAL SERVICE SPENDING</b>	<b>777,128</b>	<b>721,985</b>	<b>725,708</b>	<b>728,406</b>	<b>730,996</b>	<b>731,851</b>

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

	<b>FY 2024 Actuals</b>	<b>FY 2025 Projected</b>	<b>FY 2026 Projected</b>	<b>FY 2027 Projected</b>	<b>FY 2028 Projected</b>	<b>FY 2029 Projected</b>
<b>ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT</b>						
Agriculture and Markets, Department of	16,360	9,808	9,808	9,808	9,808	9,808
Economic Development, Department of	1,154	245	245	245	245	245
Financial Services, Department of	0	1,400	1,400	1,400	1,400	1,400
Public Service Department	947	93	130	130	130	130
<b>Functional Total</b>	<b>18,461</b>	<b>11,546</b>	<b>11,583</b>	<b>11,583</b>	<b>11,583</b>	<b>11,583</b>
<b>PARKS AND THE ENVIRONMENT</b>						
Adirondack Park Agency	0	350	350	350	350	350
Environmental Conservation, Department of	22,854	16,942	16,942	16,942	16,942	16,942
Parks, Recreation and Historic Preservation, Office of	2,211	1,147	1,147	1,147	1,147	1,147
<b>Functional Total</b>	<b>25,065</b>	<b>18,439</b>	<b>18,439</b>	<b>18,439</b>	<b>18,439</b>	<b>18,439</b>
<b>TRANSPORTATION</b>						
Motor Vehicles, Department of	2,390	4,311	4,311	4,311	4,311	4,311
Transportation, Department of	9,607	13,477	13,849	14,231	14,776	15,219
<b>Functional Total</b>	<b>11,997</b>	<b>17,788</b>	<b>18,160</b>	<b>18,542</b>	<b>19,087</b>	<b>19,530</b>
<b>HEALTH</b>						
Aging, Office for the	1,611	4,348	4,348	4,348	4,348	4,348
Health, Department of	586,404	1,590,252	934,820	980,221	973,363	958,925
<i>Essential Plan</i>	0	680,339	131,172	138,863	156,040	164,616
<i>Medicaid Administration</i>	301,222	624,781	570,891	606,857	579,441	554,441
<i>Public Health</i>	285,182	285,132	232,757	234,501	237,882	239,868
Medicaid Inspector General, Office of the	3,177	3,015	3,086	3,086	3,086	3,086
<b>Functional Total</b>	<b>591,192</b>	<b>1,597,615</b>	<b>942,254</b>	<b>987,655</b>	<b>980,797</b>	<b>966,359</b>
<b>SOCIAL WELFARE</b>						
Children and Family Services, Office of	65,430	75,660	77,156	76,798	77,712	77,712
<i>OCFS</i>	65,430	75,660	77,156	76,798	77,712	77,712
Housing and Community Renewal, Division of	3,064	3,367	3,368	3,368	3,368	3,368
Human Rights, Division of	2,333	1,339	1,339	1,339	1,339	1,339
Labor, Department of	104,792	81,679	81,679	81,679	81,679	81,679
National and Community Service	13,284	16,931	17,277	17,194	17,194	17,194
Temporary and Disability Assistance, Office of	110,383	73,954	73,954	73,954	73,954	73,954
<i>All Other</i>	110,383	73,954	73,954	73,954	73,954	73,954
<b>Functional Total</b>	<b>299,286</b>	<b>252,930</b>	<b>254,773</b>	<b>254,332</b>	<b>255,246</b>	<b>255,246</b>
<b>MENTAL HYGIENE</b>						
Addiction Services and Supports, Office of	15,875	3,762	3,858	3,956	3,956	3,956
<i>OASAS</i>	15,875	3,762	3,858	3,956	3,956	3,956
Developmental Disabilities, State Council on	3,832	2,149	3,315	3,315	3,315	3,315
Justice Center	2,624	2,819	2,553	2,568	2,581	2,581
Mental Health, Office of	645	10,416	10,416	10,416	10,416	10,416
<i>OMH</i>	645	10,416	10,416	10,416	10,416	10,416
People with Developmental Disabilities, Office for	60,593	1,000	1,000	1,000	1,000	1,000
<i>OPWDD</i>	60,593	1,000	1,000	1,000	1,000	1,000
<b>Functional Total</b>	<b>83,569</b>	<b>20,146</b>	<b>21,142</b>	<b>21,255</b>	<b>21,268</b>	<b>21,268</b>
<b>PUBLIC PROTECTION/CRIMINAL JUSTICE</b>						
Corrections and Community Supervision, Department of	764	1,191	1,191	1,191	1,191	1,191
<i>DOCCS</i>	764	1,191	1,191	1,191	1,191	1,191
Criminal Justice Services, Division of	4,077	4,602	4,693	4,784	4,874	4,874
Homeland Security and Emergency Services, Division of	31,338	25,000	25,000	25,000	25,000	25,000
Military and Naval Affairs, Division of	19,539	17,026	17,440	17,865	18,217	18,217
State Police, Division of	14,244	21,337	15,544	16,197	16,521	16,521
Victim Services, Office of	1,198	919	919	919	919	919
<b>Functional Total</b>	<b>71,160</b>	<b>70,075</b>	<b>64,787</b>	<b>65,956</b>	<b>66,722</b>	<b>66,722</b>
<b>HIGHER EDUCATION</b>						
City University of New York	25	2,000	2,000	2,000	2,000	2,000
Higher Education Services Corporation, New York State	2,703	5,797	5,797	5,797	5,797	5,797
State University of New York	356,453	340,330	340,330	340,330	340,330	340,330
<b>Functional Total</b>	<b>359,181</b>	<b>348,127</b>	<b>348,127</b>	<b>348,127</b>	<b>348,127</b>	<b>348,127</b>
<b>EDUCATION</b>						
Arts, Council on the	0	100	100	100	100	100
Education, Department of	88,765	75,291	65,381	65,381	65,381	65,381
<i>School Aid</i>	4,991	0	0	0	0	0
<i>All Other</i>	83,774	75,291	65,381	65,381	65,381	65,381
<b>Functional Total</b>	<b>88,765</b>	<b>75,391</b>	<b>65,481</b>	<b>65,481</b>	<b>65,481</b>	<b>65,481</b>
<b>GENERAL GOVERNMENT</b>						
Elections, State Board of	6,498	8,156	7,819	7,938	6,037	6,037
General Services, Office of	18,707	17,193	17,193	17,193	17,193	17,193
Information Technology Services, Office of	6,363	0	0	0	0	0
Prevention of Domestic Violence, Office for	29	0	0	0	0	0
State, Department of	1,634	9,046	9,046	9,046	9,046	9,046
Taxation and Finance, Department of	118	500	500	500	500	500
Veterans' Services, Department of	305	885	898	910	910	910
<b>Functional Total</b>	<b>33,654</b>	<b>35,780</b>	<b>35,456</b>	<b>35,587</b>	<b>33,686</b>	<b>33,686</b>

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

	<u>FY 2024 Actuals</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Projected</u>	<u>FY 2027 Projected</u>	<u>FY 2028 Projected</u>	<u>FY 2029 Projected</u>
<b>ELECTED OFFICIALS</b>						
Judiciary	9,624	8,800	11,000	11,000	11,000	11,000
Law, Department of	<u>5,200</u>	<u>12,005</u>	<u>11,192</u>	<u>11,192</u>	<u>11,374</u>	<u>11,374</u>
<b>Functional Total</b>	<u>14,824</u>	<u>20,805</u>	<u>22,192</u>	<u>22,192</u>	<u>22,374</u>	<u>22,374</u>
<b>ALL OTHER CATEGORIES</b>						
Miscellaneous	<u>960,929</u>	<u>500,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Functional Total</b>	<u>960,929</u>	<u>500,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>TOTAL NON-PERSONAL SERVICE/INDIRECT COSTS SPENDING</b>	<u>2,558,083</u>	<u>2,968,642</u>	<u>1,802,394</u>	<u>1,849,149</u>	<u>1,842,810</u>	<u>1,828,815</u>

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

	<b>FY 2024 Actuals</b>	<b>FY 2025 Projected</b>	<b>FY 2026 Projected</b>	<b>FY 2027 Projected</b>	<b>FY 2028 Projected</b>	<b>FY 2029 Projected</b>
<b>ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT</b>						
Agriculture and Markets, Department of	3,144	2,216	2,216	2,216	2,216	2,216
Public Service Department	0	781	921	921	921	921
<b>Functional Total</b>	<b>3,144</b>	<b>2,997</b>	<b>3,137</b>	<b>3,137</b>	<b>3,137</b>	<b>3,137</b>
<b>PARKS AND THE ENVIRONMENT</b>						
Environmental Conservation, Department of	15,221	18,752	18,752	18,752	18,752	18,752
Parks, Recreation and Historic Preservation, Office of	16	24	24	24	24	24
<b>Functional Total</b>	<b>15,237</b>	<b>18,776</b>	<b>18,776</b>	<b>18,776</b>	<b>18,776</b>	<b>18,776</b>
<b>TRANSPORTATION</b>						
Motor Vehicles, Department of	2,816	3,090	3,090	3,090	3,090	3,090
Transportation, Department of	6,220	6,862	7,218	7,594	8,706	8,706
<b>Functional Total</b>	<b>9,036</b>	<b>9,952</b>	<b>10,308</b>	<b>10,684</b>	<b>11,796</b>	<b>11,796</b>
<b>HEALTH</b>						
Aging, Office for the	20	0	0	0	0	0
Health, Department of	45,014	54,154	53,933	53,934	53,907	53,899
<i>Essential Plan</i>	0	0	41	30	(13)	(33)
<i>Medicaid Administration</i>	4,792	9,482	9,158	9,158	9,158	9,158
<i>Public Health</i>	40,222	44,672	44,734	44,746	44,762	44,774
Medicaid Inspector General, Office of the	11,036	10,862	10,862	10,862	10,862	10,862
<b>Functional Total</b>	<b>56,070</b>	<b>65,016</b>	<b>64,795</b>	<b>64,796</b>	<b>64,769</b>	<b>64,761</b>
<b>SOCIAL WELFARE</b>						
Children and Family Services, Office of	17,731	22,771	23,660	24,590	25,284	25,284
<i>OCFS</i>	17,731	22,771	23,660	24,590	25,284	25,284
Housing and Community Renewal, Division of	4,406	5,604	5,606	5,501	5,501	5,501
Labor, Department of	129,231	120,191	120,280	120,378	120,378	120,378
National and Community Service	0	245	248	252	252	252
Temporary and Disability Assistance, Office of	74,218	50,476	50,476	50,476	50,476	50,476
<i>All Other</i>	74,218	50,476	50,476	50,476	50,476	50,476
<b>Functional Total</b>	<b>225,586</b>	<b>199,287</b>	<b>200,270</b>	<b>201,197</b>	<b>201,891</b>	<b>201,891</b>
<b>MENTAL HYGIENE</b>						
Developmental Disabilities, State Council on	740	785	785	785	785	785
Justice Center	0	149	153	157	169	169
Mental Health, Office of	940	612	612	612	612	612
<i>OMH</i>	940	612	612	612	612	612
People with Developmental Disabilities, Office for	95	0	0	0	0	0
<i>OPWDD</i>	95	0	0	0	0	0
<b>Functional Total</b>	<b>1,775</b>	<b>1,546</b>	<b>1,550</b>	<b>1,554</b>	<b>1,566</b>	<b>1,566</b>
<b>PUBLIC PROTECTION/CRIMINAL JUSTICE</b>						
Corrections and Community Supervision, Department of	646	2,261	2,271	2,281	2,281	2,281
<i>DOCCS</i>	646	2,261	2,271	2,281	2,281	2,281
Criminal Justice Services, Division of	414	369	376	384	391	391
Homeland Security and Emergency Services, Division of	6,576	7,000	7,000	7,000	7,000	7,000
Military and Naval Affairs, Division of	10,228	7,431	7,431	7,431	7,431	7,431
State Police, Division of	2,742	1,500	1,500	1,500	1,500	1,500
Victim Services, Office of	407	450	450	450	450	450
<b>Functional Total</b>	<b>21,013</b>	<b>19,011</b>	<b>19,028</b>	<b>19,046</b>	<b>19,053</b>	<b>19,053</b>
<b>HIGHER EDUCATION</b>						
Higher Education Services Corporation, New York State	50	1	1	1	1	1
State University of New York	35	51	51	51	51	51
<b>Functional Total</b>	<b>85</b>	<b>52</b>	<b>52</b>	<b>52</b>	<b>52</b>	<b>52</b>
<b>EDUCATION</b>						
Education, Department of	62,002	56,000	56,000	56,000	56,000	56,000
<i>School Aid</i>	1,687	0	0	0	0	0
<i>All Other</i>	60,315	56,000	56,000	56,000	56,000	56,000
<b>Functional Total</b>	<b>62,002</b>	<b>56,000</b>	<b>56,000</b>	<b>56,000</b>	<b>56,000</b>	<b>56,000</b>
<b>GENERAL GOVERNMENT</b>						
Elections, State Board of	620	511	453	469	478	478
Information Technology Services, Office of	370	0	0	0	0	0
State, Department of	2,325	5,812	5,812	5,812	5,812	5,812
Veterans' Services, Department of	480	545	591	594	594	594
<b>Functional Total</b>	<b>3,795</b>	<b>6,868</b>	<b>6,856</b>	<b>6,875</b>	<b>6,884</b>	<b>6,884</b>
<b>ELECTED OFFICIALS</b>						
Judiciary	599	800	300	300	300	300
Law, Department of	13,784	15,745	16,212	16,212	16,486	16,486
<b>Functional Total</b>	<b>14,383</b>	<b>16,545</b>	<b>16,512</b>	<b>16,512</b>	<b>16,786</b>	<b>16,786</b>
<b>TOTAL GENERAL STATE CHARGES SPENDING</b>	<b>412,126</b>	<b>396,050</b>	<b>397,284</b>	<b>398,629</b>	<b>400,710</b>	<b>400,702</b>

**General Fund Transfers From Other Funds**  
(thousands of dollars)

<b>Fund</b>	<b>Account Name</b>	<b>FY 2025 Projected</b>	<b>FY 2026 Projected</b>	<b>FY 2027 Projected</b>	<b>FY 2028 Projected</b>	<b>FY 2029 Projected</b>
<b>PIT in Excess of Revenue Bond Debt Service</b>		<b>28,314,274</b>	<b>28,427,576</b>	<b>29,512,407</b>	<b>30,648,500</b>	<b>32,535,894</b>
<b>PTET in Excess of Revenue Bond Debt Service</b>		<b>7,984,000</b>	<b>6,733,500</b>	<b>8,057,000</b>	<b>8,206,000</b>	<b>8,380,000</b>
<b>ECEP in Excess of Revenue Bond Debt Service</b>		<b>7,500</b>	<b>7,500</b>	<b>8,500</b>	<b>9,500</b>	<b>10,000</b>
<b>Sales Tax in Excess of Revenue Bond Debt Service</b>		<b>8,963,195</b>	<b>9,027,819</b>	<b>9,111,381</b>	<b>9,108,811</b>	<b>9,252,052</b>
<b>Sales Tax in Excess of LGAC Bond Debt Service</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Real Estate Taxes in Excess of CW/CA Debt Service</b>		<b>903,099</b>	<b>989,785</b>	<b>1,093,670</b>	<b>1,219,314</b>	<b>1,296,245</b>
<b>Total All Other Transfers</b>		<b>2,552,261</b>	<b>2,335,762</b>	<b>2,136,058</b>	<b>1,727,608</b>	<b>1,842,605</b>
339.22094	Accident Prevention Course Program	271	0	0	0	0
339.21982	Administration Program	518	518	518	518	518
339.22080	Adult Shelter Sanction Account	30,000	0	0	0	0
290.25546	American Rescue Plan Fiscal Recovery Funds	0	350,000	300,000	50,000	0
339.22003	Bell Jar Collection Account	500	500	500	500	500
339.21977	Business and Licensing Services Account	81,828	91,828	91,828	91,828	91,828
061.20810	Child Health Plus	85	85	85	85	85
025.20401	Child Performer Protection Account	27	27	27	27	27
E01.60850	City University of New York Senior College Operating Fund	3,924	3,924	3,924	3,924	3,924
334.55055	Civil Service Administration Account	1,651	1,651	1,651	1,651	1,651
396.55301	Civil Service Employee Benefit Administration Reimbursement	639	639	639	639	639
339.21962	Clinical Laboratory Reference Fee Account	894	894	894	894	894
501.23702	Commercial Gaming Regulation	2	2	2	2	2
339.21945	Criminal Justice Improvement Account	737	737	737	737	737
339.22124	Cuba Lake Management Fund	5	5	5	5	5
072.30050	Dedicated Highway and Bridge Trust	365,547	773,145	818,617	1,055,601	1,253,587
366.23102	Department of Health - Drinking Water Program	1,108	1,108	1,108	1,108	1,108
323.55010	Design and Construction Account	1,866	1,866	1,866	1,866	1,866
339.22100	DHCR Housing Credit Agency Application Fees Account	404	404	404	404	404
061.20818	Elderly Pharmaceutical Insurance Coverage Premium	47	47	47	47	47
061.20809	Emergency Medical Services Training Account	185	185	185	185	185
301.21080	Environmental Conservation Magazine Account	150	150	150	150	150
339.21959	Environmental Laboratory Fee Account	283	283	283	283	283
301.21081	Environmental Regulatory Account	2,835	2,835	2,835	2,835	2,835
339.22065	Examination and Miscellaneous Revenue Account	1,961	1,961	1,961	1,961	1,961
267.25200	Federal Education Fund	1,070	1,070	1,070	1,070	1,070
301.21065	Federal Grant Indirect Cost Recovery Account	1,041	1,041	1,041	1,041	1,041
265.25100	Federal Health and Human Services Fund	107,955	107,955	107,955	107,955	107,955
290.25300	Federal Miscellaneous Operating Grants Fund	35,460	20,460	20,460	5,460	5,460
261.25000	Federal USDA/Food and Nutrition Services Fund	33,742	33,742	33,742	33,742	33,742
339.21911	Financial Control Board Account	12	12	12	12	12
339.21950	Fingerprint Identification & Technology Account	14,543	14,543	14,543	14,543	14,543
339.21904	Fire Prevention and Code Enforcement Account	19,810	19,810	19,810	19,810	19,810
339.22075	Funeral Directing Program Account	21	21	21	21	21
312.31500	Hazardous Waste Remedial Fund	25,200	25,200	25,200	25,200	25,200
S06.24850	Health Care Transformation Fund	250,000	250,000	250,000	0	0
396.55300	Health Insurance Internal Services Account	3,428	3,428	3,428	3,428	3,428
339.21960	HESC - Insurance Premium Payments	10,500	10,500	0	0	0
339.22090	Housing Indirect Cost Recovery Account	201	201	201	201	201
390.23551	Indigent Legal Services	234,000	214,000	214,000	122,000	122,000
301.21060	Indirect Charges Account	2,085	2,085	2,085	2,085	2,085
339.22096	Legal Services Assistance Fund	9,830	9,830	9,830	9,830	9,830
160.20902	Lottery Administration - New	4,204	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	2,810,835	1,931,004	1,742,342	1,711,592	1,679,592
314.21452	Mobile Source Account	7,104	6,404	6,404	6,404	6,404
339.21976	Motorcycle Safety Fund	298	0	0	0	0
S08.24800	New York State Cannabis Revenue	50,000	0	0	0	0
339.22177	Occupational Health Clinic Account	22	22	22	22	22
323.5502X	Office of General Services Executive Direction Account	105	105	105	105	105
339.219YN	OGS Standards and Purchase - Special Revenue State	3,000	3,000	3,000	3,000	3,000
339.22163	Patron Services Account	1,568	1,568	1,568	1,568	1,568
061.20814	Primary Care Initiatives Account	22	22	22	22	22
339.22088	Professional Medical Conduct Account	1,075	1,075	1,075	1,075	1,075
339.22123	Public Safety Communication Account	4,161	4,161	4,161	4,161	4,161
339.22011	Public Service Account	6,128	6,128	6,128	6,128	6,128
061.20823	Qualified Health Plan Administration	79	79	79	79	79
339.21965	Radiological Health Protection	150	150	150	150	150
301.21067	Recreation Account	200	200	200	200	200
339.22021	Regulation of Manufactured Housing Account	4,819	0	0	0	0
339.21912	Regulation of Racing Account	458	458	458	458	458
339.22156	Rent Revenue Other - New York City	115	115	115	115	115
339.21900	Reserve for Transaction Risks	(2,000,000)	(2,000,000)	(2,000,000)	(2,000,000)	(2,000,000)
339.22024	Revenue Arrearage Account	18,659	18,659	18,659	18,659	18,659
339.22028	State Central Register Account	97	97	97	97	97
354.22802	State Police Motor Vehicle Enforcement Account	112,420	112,420	112,420	112,420	112,420
330.40350	State University Dormitory Income Fund	1,659	1,659	1,659	1,659	1,656
345.22653	State University General IFR Account	28,316	27,555	26,555	26,122	25,136
345.22656	State University Hospital IFR Operations Account	0	55,674	67,357	60,106	60,106
339.21902	Statewide Planning and Research Cooperative System (SPARCS)	36	36	36	36	36
339.22162	Systems and Technology Account	5,569	4,487	4,487	4,487	4,487
061.20801	Tobacco Control and Cancer Services Account	156	156	156	156	156
339.22055	Traffic Adjudication Account	477	477	477	477	477
339.22067	Transportation Regulation Account	2,443	2,443	2,443	2,443	2,443
339.21933	Transportation Surplus Property Account	8,505	974	974	974	974



**General Fund Transfers From Other Funds**  
(thousands of dollars)

<b>Fund</b>	<b>Account Name</b>	<b>FY 2025 Projected</b>	<b>FY 2026 Projected</b>	<b>FY 2027 Projected</b>	<b>FY 2028 Projected</b>	<b>FY 2029 Projected</b>
339.22169	Tribal State Compact Revenue Account	167,000	143,000	143,000	143,000	143,000
339.22172	Underground Facilities Safety Training Account	2,175	3,697	0	0	0
480.25900	Unemployment Insurance Administration Fund	36,569	36,569	36,569	36,569	36,569
482.23601	Unemployment Insurance Special Interest and Penalty Fund	5,163	5,163	5,163	5,163	5,163
339.22103	Vital Records Management Account	787	787	787	787	787
160.20903	VLT Administration Account	666	666	666	666	666
301.21053	Waste Tire Management and Recycling Account	10,000	3,000	0	0	0
339.21995	Workers' Compensation Account	12,753	12,753	12,753	12,753	12,753
		<b><u>48,724,329</u></b>	<b><u>47,521,942</u></b>	<b><u>49,919,016</u></b>	<b><u>50,919,733</u></b>	<b><u>53,316,796</u></b>

**General Fund Transfers To Other Funds**  
(thousands of dollars)

<b>Fund</b>	<b>Account Name</b>	<b>FY 2025 Projected</b>	<b>FY 2026 Projected</b>	<b>FY 2027 Projected</b>	<b>FY 2028 Projected</b>	<b>FY 2029 Projected</b>
<b>Transfers to Debt Service Funds</b>		<b>276,819</b>	<b>299,561</b>	<b>327,864</b>	<b>334,101</b>	<b>568,082</b>
<b>Transfers to Capital Projects Funds</b>		<b>4,921,712</b>	<b>4,438,679</b>	<b>3,353,651</b>	<b>4,134,515</b>	<b>4,377,084</b>
<b>Transfers to SUNY University Operations</b>		<b>1,738,676</b>	<b>1,863,842</b>	<b>1,807,696</b>	<b>1,777,446</b>	<b>1,777,258</b>
<b>Total All Other Transfers</b>		<b>2,248,377</b>	<b>2,071,432</b>	<b>1,869,543</b>	<b>1,656,134</b>	<b>1,697,848</b>
334.55050	Agencies Internal Service	50,000	50,000	50,000	50,000	50,000
020.20143	Alzheimers Disease Assistance	214	270	270	270	270
339.22138	Authority Budget Office Account	250	0	0	0	0
334.55057	Banking Services	44,160	44,160	44,160	44,160	44,160
339.22032	Batavia School For the Blind Account	900	900	900	900	900
020.20155	Breast Cancer Research and Education Account	390	500	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	156,300	186,300	186,300	186,300	186,300
397.55350	Correctional Industries	23,773	23,773	23,773	23,773	23,773
340.22501	Court Facility Income Account	132,000	132,000	132,000	132,000	132,000
339.21945	Criminal Justice Improvement Account	38,938	38,938	38,938	38,938	38,938
073.20853	Dedicated Mass Transportation Non MTA	5,274	5,274	5,274	5,274	5,274
303.21203	Department of Environmental Conservation Account	0	10,000	0	0	0
339.22247	Entertainment Diversity Job Training Development	1,500	1,500	1,500	1,500	1,500
339.22266	Hazard Mitigation Revolve Loan	2,000	0	0	0	0
506.24850	Health Care Transformation	125,000	125,000	125,000	0	0
319.40300	Health Income Fund	16,079	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
390.23551	Indigent Legal Services	28,000	28,000	28,000	28,000	28,000
481.50651	Interest Assessment Account	0	165,000	0	0	0
502.23755	MCF-Health Operation and Oversight Account	6,550	6,550	6,550	6,550	6,550
313.21402	Metropolitan Mass Transportation Operating Assistance Account	21,175	21,175	21,175	21,175	21,175
225.23651	Mobility Tax Trust Account	244,250	244,250	244,250	244,250	244,250
339.22144	Montrose State Veterans Home	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	156,090	157,651	159,228	160,820	162,429
368.23151	New York City County Clerk Operations Offset Fund	2,700	2,700	2,700	2,700	2,700
339.22141	New York City Veterans Home (St. Albans) Account	4,117	3,041	1,106	1,106	1,106
339.22211	New York State Campaign Finance	36,000	10,000	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	5,020	20	20	20	20
323.5502Y	OGS Building Administration - Internal Service	9,500	9,500	9,500	9,500	9,500
339.22163	Patron Services Account	0	4,000	0	0	0
339.22088	Professional Medical Conduct Account	369	369	369	369	369
020.20183	Prostate Cancer Research and Education	91	200	200	200	200
313.21401	Public Transportation Systems Operating Assistance Account	17,203	17,203	17,203	17,203	17,203
073.20852	Railroad Account	9,216	9,216	9,216	9,216	9,216
339.22171	Recruitment Incentive Account	2,587	2,587	2,587	2,587	2,587
339.22053	Rome School for the Deaf Account	1,020	1,020	1,020	1,020	1,020
339.21987	Spinal Cord Injury	8,500	8,500	8,500	8,500	8,500
325.50050	State Fair Receipts Fund	6,000	6,000	6,000	6,000	6,000
345.22656	State University Hospital IFR Operations Account	604,842	604,842	504,842	504,842	504,842
339.21902	Statewide Planning and Research Cooperative System (SPARCS)	8	8	8	8	8
339.22168	Tax Revenue Arrearage Account	1,500	1,500	1,500	1,500	1,500
073.20851	Transit Authorities Account	51,394	51,394	51,394	51,394	51,394
020.20128	WB Hoyt Memorial Trust Fund	622	622	622	622	622
339.22143	Western New York Veterans Home (Batavia) Account	1,713	1,125	278	278	283
		<b>9,185,584</b>	<b>8,673,514</b>	<b>7,358,754</b>	<b>7,902,196</b>	<b>8,420,272</b>

**CASH COMBINING STATEMENT**  
**GENERAL FUND**  
**FY 2025**  
(millions of dollars)

	General Fund	Stabilization Reserve Fund	Tax Reserve Fund	Contingency Reserve Fund	Community Projects Fund	Rainy Day Reserve Fund	Refund Reserve Account	Eliminations	Total
<b>Opening Fund Balance</b>	0	1,618	21	25	4,638	40,029	0	46,331	
<b>Receipts:</b>									
Taxes	58,512	0	0	0	0	0	0	58,512	
Miscellaneous Receipts	4,633	0	0	0	0	0	0	4,633	
Federal Receipts	3,645	0	0	0	0	0	0	3,645	
<b>Total Receipts</b>	66,790	0	0	0	0	0	0	66,790	
<b>Disbursements:</b>									
Assistance and Grants	76,603	0	0	0	0	0	0	76,603	
State Operations	13,484	0	0	0	0	0	0	13,484	
General State Charges	9,116	0	0	0	0	0	0	9,116	
Debt Service	0	0	0	0	0	0	0	0	
Capital Projects	0	0	0	0	0	0	0	0	
<b>Total Disbursements</b>	99,203	0	0	0	0	0	0	99,203	
<b>Other financing sources (uses):</b>									
Transfers from Other Funds	37,105	218	0	0	5,776	5,625	0	48,724	
Transfers to Other Funds	(4,692)	(218)	0	0	(3,276)	(1,000)	0	(9,186)	
Bond and Note Proceeds	0	0	0	0	0	0	0	0	
<b>Net other financing sources (uses)</b>	32,413	0	0	0	2,500	4,625	0	39,538	
<b>Change in Fund Balance</b>	0	0	0	0	2,500	4,625	0	7,125	
<b>Closing Fund Balance</b>	0	1,618	21	25	7,138	44,654	0	53,456	

**CASH COMBINING STATEMENT  
SPECIAL REVENUE FUNDS  
FY 2025  
(Thousands of dollars)**

	MENTAL HEALTH GIFTS AND DONATIONS (2000-2099)	COMBINED EXPENDABLE TRUST (20100-2099)	NEW YORK INTEREST ON LAWYER ACCOUNT (20902-2099)	NEW YORK STATE ARCHIVES PARTNERSHIP TRUST (20350-2099)	CHILD PERFORMERS PROTECTION (20400-2049)	TUTION REIMBURSEMENT (20500-2099)	LOCAL GOVERNMENT RECORDS MANAGEMENT IMPROVEMENT (20500-2099)	SCHOOL TAX RELIEF (20550-2099)	CHARTER SCHOOL STIMULUS (20600-2049)	HEALTH CARE REFORM ACT RESOURCES (20802-2099)	DEDICATED MASS TRANSPORTATION TRUST (20850-2099)
Opening Fund Balance	877	64,412	413,163	(2)	253	12,026	8,642	0	9,404	55,428	86,764
<b>Receipts:</b>											
Taxes	0	0	0	0	0	0	0	1,453,393	0	579,000	447,097
Miscellaneous Receipts	72	(143,341)	188,000	318	120	5,098	9,396	0	0	6,996,496	141,237
Federal Receipts	0	0	0	0	0	0	0	0	0	0	0
<b>Total Receipts</b>	72	(143,341)	188,000	318	120	5,098	9,396	1,453,393	0	7,575,496	588,334
<b>Disbursements:</b>											
Assistance and Grants	0	8,888	60,000	0	0	0	5,056	1,453,393	4,837	7,424,806	646,510
State Operations	72	4,920	2,178	449	233	3,297	2,392	0	0	90,315	0
General State Charges	0	191	652	196	168	1,376	1,257	0	0	10,626	0
Debt Service	0	0	0	0	0	0	0	0	0	0	0
Capital Projects	0	0	0	0	0	0	0	0	0	0	0
<b>Total Disbursements</b>	72	13,999	62,830	645	401	4,673	8,705	1,453,393	4,837	7,525,747	646,510
<b>Other Financing Sources (Uses):</b>											
Transfers from Other Funds	0	157,617	0	300	600	0	0	0	4,837	0	65,884
Transfers to Other Funds	0	0	0	(8)	(27)	(242)	(601)	0	0	(105,178)	0
Bond & Note Proceeds	0	0	0	0	0	0	0	0	0	0	0
<b>Net Other Financing Sources (Uses)</b>	0	157,617	0	292	573	(242)	(601)	0	4,837	(105,178)	65,884
Change in Fund Balance	0	277	125,170	(35)	292	183	90	0	0	(55,429)	7,708
Closing Fund Balance	877	64,689	538,333	(37)	545	12,209	8,732	0	9,404	(1)	94,472

	STATE LOTTERY (2090-2099)	COMBINED STUDENT LOAN (20950-2099)	MTA FINANCIAL ASSISTANCE (21550-2199)	FEDERAL USDA/FOOD AND NUTRITION SERVICES (22900-2199)	FEDERAL HEALTH AND HUMAN SERVICES (23100-2199)	FEDERAL EDUCATION (23200-2199)	MISCELLANEOUS OPERATING GRANTS (23300-2199)	SEWAGE TREATMENT PROGRAM MANAGEMENT AND ADMINISTRATION (21000-2109)	ENCON SPECIAL REVENUE (21600-2149)	CONSERVATION (21350-2199)	ENVIRONMENTAL PROTECTION AND OIL SPILL COMPENSATION (22000-2149)
Opening Fund Balance	753,873	10,713	125,290	(73,031)	7,003,188	(65,343)	4,161,074	290	23,107	120,961	2,775
<b>Receipts:</b>											
Taxes	0	0	0	0	0	0	0	0	0	0	0
Miscellaneous Receipts	3,657,961	20,000	0	100,000	606,811	0	29,279	900	77,910	46,792	58,593
Federal Receipts	0	(11,500)	0	3,040,955	78,839,337	7,665,626	1,519,409	0	0	0	0
<b>Total Receipts</b>	3,657,961	8,500	0	3,140,955	79,446,148	7,665,626	1,548,688	900	77,910	46,792	58,593
<b>Disbursements:</b>											
Assistance and Grants	3,903,000	0	400,340	2,997,288	74,463,753	7,018,995	4,294,420	0	0	0	0
State Operations	35,551	4,000	0	70,975	1,994,626	570,632	793,074	432	64,387	28,275	16,136
General State Charges	14,215	0	0	15,336	136,553	63,717	60,294	266	23,790	13,387	9,287
Debt Service	0	0	0	0	0	0	0	0	0	0	0
Capital Projects	0	0	0	0	0	0	0	0	0	0	0
<b>Total Disbursements</b>	3,952,766	4,000	400,340	3,083,599	76,594,932	7,653,344	5,147,788	698	88,177	41,662	25,423
<b>Other Financing Sources (Uses):</b>											
Transfers from Other Funds	46,000	0	400,340	0	0	0	0	0	20,957	75	19,006
Transfers to Other Funds	(4,870)	0	0	(57,356)	(3,132,609)	(12,328)	(45,900)	0	(23,751)	(1,895)	(46,493)
Bond & Note Proceeds	0	0	0	0	0	0	0	0	0	0	0
<b>Net Other Financing Sources (Uses)</b>	41,130	0	400,340	(57,356)	(3,132,609)	(12,328)	(45,900)	0	(2,794)	(1,820)	(27,487)
Change in Fund Balance	(253,675)	4,500	0	(73,031)	(281,393)	(46)	(3,645,000)	202	(13,061)	3,310	5,683
Closing Fund Balance	500,198	15,213	125,290	(73,031)	6,721,795	(65,389)	516,074	492	10,046	124,271	8,458

**CASH COMBINING STATEMENT  
SPECIAL REVENUE FUNDS**  
(Thousands of dollars)

	TRAINING AND EDUCATION PROGRAM ON OCCUPATIONAL SAFETY AND HEALTH (2150-2199)	LAWYERS' FUND FOR CLIENT PROTECTION (2190-2149)	EQUIPMENT LOAN FUND FOR THE DISABLED (2195-2199)	MASS TRANSPORTATION OPERATING ASSISTANCE (2140-2148)	CLEAN AIR (2140-2149)	NEW YORK STATE INFRASTRUCTURE TRUST (2150-2194)	LEGISLATIVE COMPUTER SERVICES (2150-2199)	STATE UNIVERSITY DORMITORY INCOME (4039-4039)	COMBINED NON-EXPENDABLE TRUST (2160-2169)	WINTER SPORTS EDUCATION TRUST (2170-2179)	ARTS CAPITAL GRANTS (2185-2189)
Opening Fund Balance	4,171	15,025	546	1,072,259	(36,609)	77	14,100	378,797	501	0	686
<b>Receipts:</b>											
Taxes	0	0	0	3,804,029	0	0	0	0	0	0	0
Miscellaneous Receipts	48,496	9,000	28	17,500	42,200	0	1,719	344,024	6	75	60
Federal Receipts	0	0	0	0	0	0	0	0	0	0	0
<b>Total Receipts</b>	48,496	9,000	28	3,821,529	42,200	0	1,719	344,024	6	75	60
<b>Disbursements:</b>											
Assistance and Grants	0	0	0	3,844,573	0	0	0	0	0	0	98
State Operations	43,466	10,800	109	4,067	26,035	0	950	0	6	75	0
General State Charges	19,435	300	0	2,232	13,248	0	0	0	0	0	0
Debt Service	0	0	0	0	0	0	0	0	0	0	0
Capital Projects	0	0	0	0	0	0	0	0	0	0	0
<b>Total Disbursements</b>	62,901	11,100	109	3,850,872	39,283	0	950	0	6	75	98
<b>Other Financing Sources (Uses):</b>											
Transfers from Other Funds	0	0	0	38,378	0	0	0	0	0	0	0
Transfers to Other Funds	0	0	0	0	(7,104)	0	0	(350,954)	0	0	0
Bond & Note Proceeds	0	0	0	0	0	0	0	0	0	0	0
<b>Net Other Financing Sources (Uses)</b>	(14,405)	(2,100)	(81)	38,378	(7,104)	0	769	(350,954)	0	0	(38)
<b>Change in Fund Balance</b>	(10,234)	12,925	465	1,081,294	(40,796)	77	14,869	371,867	501	0	646
Closing Fund Balance	2,574,024	7,251	57	1,907,934	2,118	457	101,060	418	26	3,936	(23,623)

	MISCELLANEOUS STATE SPECIAL REVENUE (2190-2149)	COURT FACILITIES INCENTIVE AID (2190-2149)	EMPLOYMENT TRAINING (2150-2199)	STATE UNIVERSITY INCOME (2150-2199)	CHEMICAL DEPENDENCE SERVICE (2270-2278)	LAKE GEORGE PARK TRUST (2270-2279)	STATE POLICE MOTOR VEHICLE LAW ENFORCEMENT AND TRAFFIC SAFETY (2280-2284)	NEW YORK GREAT LAKES PROTECTION (2280-2289)	FEDERAL INVESTMENT CONTRACT (2290-2294)	NYSDOT HIGHWAY SAFETY PROGRAM (2300-2304)
Opening Fund Balance	2,574,024	7,251	57	1,907,934	2,118	457	101,060	418	26	(23,623)
<b>Receipts:</b>										
Taxes	414	0	0	0	0	0	0	0	0	0
Miscellaneous Receipts	363,833	150	0	5,732,320	7,070	1,208	123,625	160	0	3,068
Federal Receipts	89	0	0	0	0	0	0	0	0	0
<b>Total Receipts</b>	364,336	150	0	5,732,320	7,070	1,208	123,625	160	0	3,068
<b>Disbursements:</b>										
Assistance and Grants	766,456	122,900	0	0	0	0	4,237	0	0	3,102
State Operations	1,694,660	1,900	0	7,282,171	7,047	972	9,850	157	0	3,890
General State Charges	485,091	1,000	0	591,321	0	500	0	61	0	0
Debt Service	0	0	0	0	0	0	0	0	0	0
Capital Projects	0	0	0	0	0	0	0	0	0	0
<b>Total Disbursements</b>	2,946,207	125,800	0	7,873,492	7,047	1,472	14,087	218	0	3,890
<b>Other Financing Sources (Uses):</b>										
Transfers from Other Funds	1,029,495	132,000	0	2,892,921	0	0	0	0	0	0
Transfers to Other Funds	1,425,231	0	0	(208,781)	0	0	(112,420)	0	0	0
Bond & Note Proceeds	0	0	0	0	0	0	0	0	0	0
<b>Net Other Financing Sources (Uses)</b>	2,454,726	132,000	0	2,684,140	0	0	(112,420)	0	0	0
<b>Change in Fund Balance</b>	(127,145)	6,350	0	542,968	23	(264)	(2,882)	(58)	0	(2,202)
Closing Fund Balance	2,446,879	13,601	57	2,450,902	2,141	193	98,178	360	26	1,734

**CASH COMBINING STATEMENT  
SPECIAL REVENUE FUNDS  
FY 2025**  
(Thousands of dollars)

	VOCATIONAL REHABILITATION (2390-2399)	DRINKING WATER PRODUCTION MANAGEMENT AND ADMINISTRATION (23100-23149)	NEW YORK CITY CORRECTIONAL OPERATIONS OFFSET (23150-23159)	JUDICIARY PROCESSING OFFSET (23200-23249)	US OLYMPIC COMMITTEE/ LAW ENFORCEMENT TRAINING (23500-23549)	INDIGENT LEGAL SERVICES (23550-23599)	UNEMPLOYMENT ADMINISTRATION (23900-23949)	UNEMPLOYMENT INTEREST AND PENALTY (23600-23649)	UNEMPLOYMENT OCCUPATIONAL TRAINING (23950-23952-23959)	FEDERAL EMPLOYMENT AND TRAINING GRANTS (26000-26049)	COMMERCIAL GAMING REVENUE (23700-23749)
<b>Opening Fund Balance</b>	107	1	(29,296)	26,586	329	940,506	138,005	52,217	(510)	(10,323)	5,980
<b>Receipts:</b>											
Taxes	0	0	0	0	0	0	0	0	0	0	0
Miscellaneous Receipts	70	0	35,000	60,000	85	212,662	56,151	15,866	0	0	178,341
Federal Receipts	0	0	0	0	0	0	345,227	0	7,780	167,019	0
<b>Total Receipts</b>	70	0	35,000	60,000	85	212,662	401,378	15,866	7,780	167,019	178,341
<b>Disbursements:</b>											
Assistance and Grants	20	0	0	0	0	233,184	9,339	0	7,780	134,762	163,200
State Operations	27	0	25,400	50,000	75	30,210	237,171	1,325	0	24,149	3,138
General State Charges	0	0	14,600	19,901	0	2,836	111,892	1,173	0	8,258	2,042
Debt Service	0	0	0	0	0	0	0	0	0	0	0
Capital Projects	0	0	0	0	0	0	0	0	0	0	0
<b>Total Disbursements</b>	47	0	40,000	69,901	75	266,230	358,402	2,498	7,780	167,169	168,380
<b>Other Financing Sources (Use):</b>											
Transfers from Other Funds	0	0	2,700	0	0	28,000	0	0	0	0	0
Transfers to Other Funds	0	(1,108)	0	0	0	(234,000)	(36,569)	(5,163)	0	0	(2)
Bond & Note Proceeds	0	0	0	0	0	0	0	0	0	0	0
<b>Net Other Financing Sources (Uses)</b>	0	(1,108)	2,700	(9,901)	0	(206,000)	(36,569)	(5,163)	0	0	(2)
<b>Change in Fund Balance</b>	23	(1,108)	(2,300)	16,685	10	(259,568)	6,407	8,205	0	(150)	9,959
<b>Closing Fund Balance</b>	130	(1,107)	(31,596)	43,271	339	680,938	144,412	60,422	(510)	(10,473)	15,939

	MEDICAL GAMING TRUST (23750-23799)	DEDICATED STATE SPECIAL REVENUE (23800-23899)	INTERACTIVE FANTASY SPORTS (24950-24954)	HEALTH CARE TRANSFORMATION (24850-24899)	CHARITABLE GIFTS TRUST FUND (24900-24949)	NEW YORK STATE GAMING REVENUE (24800-24849)	MOBILE SPORTS WAGERING (24952-24959)	SPECIAL REVENUE OTHER	SUB-TOTAL	ELIMINATIONS	FINANCIAL PLAN
<b>Opening Fund Balance</b>	13,273	300,282	42,413	375,000	126	1,231	201,840	0	20,794,842	0	20,794,842
<b>Receipts:</b>											
Taxes	3,028	1,400	0	0	0	158,722	0	0	6,447,083	0	6,447,083
Miscellaneous Receipts	0	197,656	6,000	0	0	0	1,079,000	0	20,331,915	0	20,331,915
Federal Receipts	0	0	0	0	0	0	0	0	91,573,942	0	91,573,942
<b>Total Receipts</b>	3,028	199,056	6,000	0	0	158,722	1,079,000	0	118,352,940	0	118,352,940
<b>Disbursements:</b>											
Assistance and Grants	6,350	75,154	0	0	0	4,856	1,039,800	0	109,097,097	0	109,097,097
State Operations	5,221	5,737	367	0	0	52,797	0	0	13,203,716	0	13,203,716
General State Charges	1,614	1,486	64	0	0	14,685	0	0	1,643,050	0	1,643,050
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
<b>Total Disbursements</b>	13,185	82,377	431	0	0	72,338	1,039,800	0	123,943,863	0	123,943,863
<b>Other Financing Sources (Use):</b>											
Transfers from Other Funds	6,550	0	0	125,000	0	0	0	0	4,970,660	(1,040,460)	3,930,200
Transfers to Other Funds	0	(45)	(46,000)	(250,000)	0	(50,000)	0	0	(3,308,173)	1,040,460	(2,267,713)
Bond & Note Proceeds	0	0	0	0	0	0	0	0	0	0	0
<b>Net Other Financing Sources (Uses)</b>	6,550	(45)	(46,000)	(125,000)	0	(50,000)	0	0	1,662,487	0	1,662,487
<b>Change in Fund Balance</b>	(3,607)	116,634	(40,431)	(125,000)	0	36,384	39,200	0	(3,928,436)	0	(3,928,436)
<b>Closing Fund Balance</b>	9,666	416,916	1,982	250,000	126	37,615	241,040	0	16,866,406	0	16,866,406

CASH COMBINING STATEMENT BY ACCOUNT  
SPECIAL REVENUE OTHER FUNDS (Excluding Fund 339)  
FY 2025

(thousands of dollars)

Fund Account	Opening Balance	Taxes	Misc. Receipts	Federal Receipts	Bond Proceeds	Transfers From	Total Receipts	Assistance and Grants	PS	NPS	Indirect Costs	UI Benefits	GSCs	Debt	Capital	Transfers To	Total Distb.	Closing Balance
019.20000-Ment Hyg Gifts	875	0	72	0	0	0	72	0	0	72	0	0	0	0	0	0	72	875
020.20100-Combined Exp Tr	(35)	0	(156,300)	0	0	156,300	0	0	0	0	0	0	0	0	0	0	0	(35)
020.20101-Planting Fields	1,265	0	350	0	0	0	350	216	216	48	7	0	162	0	0	0	433	1,182
020.20103-Chambers Restor	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1
020.20105-Animal Disease	51	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	51
020.20107-DOCS Gift & Don	57	0	805	0	0	0	805	0	0	805	0	0	0	0	0	0	805	57
020.20109-Helen Hayes Hsp	69	0	0	0	0	0	0	0	0	35	0	0	0	0	0	0	35	34
020.20110-Oxford Donation	326	0	166	0	0	0	166	0	0	50	0	0	0	0	0	0	50	442
020.20111-Donat-St.Albans	5	0	0	0	0	0	0	0	0	13	0	0	0	0	0	0	13	(8)
020.20112-CVB Gifts & Beq	125	0	5	0	0	0	5	0	0	8	0	0	0	0	0	0	8	122
020.20113-Donations-Bataw	103	0	19	0	0	0	19	0	0	40	0	0	0	0	0	0	40	82
020.20114-Montrose Donati	267	0	12	0	0	0	12	0	0	13	0	0	0	0	0	0	13	266
020.20116-IBR Genetic Cou	121	0	108	0	0	0	108	0	0	108	0	0	0	0	0	0	108	121
020.20118-Tech Transfer	(1)	0	50	0	0	0	50	0	0	27	0	0	0	0	0	0	27	22
020.20120-Spec Events	1,037	0	1,012	0	0	0	1,012	0	30	893	1	0	20	0	0	0	944	1,105
020.20123-L.M. Josephthal	50	0	1	0	0	0	1	0	0	1	0	0	0	0	0	0	1	50
020.20124-OSC Misc. Grant	15	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	15
020.20126-NYSCB Ven Stand	3,776	0	2,350	0	0	0	2,350	0	0	900	0	0	0	0	0	0	900	5,226
020.20127-DMNA Military	12	0	(1)	0	0	0	(1)	0	0	(1)	0	0	0	0	0	0	(1)	12
020.20128-WB Hoyr Memoria	5,197	0	0	0	0	622	622	750	0	0	0	0	0	0	0	0	750	5,069
020.20129-NYSCB Gift& Beq	170	0	0	0	0	0	0	0	0	17	0	0	0	0	0	0	17	153
020.20130-St Transm Money	13,176	0	260	0	0	0	260	0	0	0	0	0	0	0	0	0	0	13,436
020.20142-Youth Grants &	306	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	306
020.20143-Alzheimers Dis	795	0	270	0	0	214	484	670	0	0	0	0	0	0	0	0	670	609
020.20144-Local Gov Comm	162	0	12	0	0	0	12	0	0	7	0	0	0	0	0	0	7	167
020.20147-Prostate/Testic	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1
020.20149-Autism Aware &	898	0	139	0	0	0	139	0	0	22	0	0	0	0	0	0	22	1,015
020.20150-Emergency Serv	22,206	0	3,000	0	0	0	3,000	3,349	0	0	0	0	0	0	0	0	3,349	21,957
020.20151-Batavia-Charlot	426	0	20	0	0	0	20	0	0	25	0	0	0	0	0	0	25	421
020.20152-Rome-Gifts And	124	0	20	0	0	0	20	0	0	20	0	0	0	0	0	0	20	124
020.20155-Br Can Res & Ed	1,795	0	540	0	0	390	930	1,620	0	0	0	0	0	0	0	0	1,620	1,105
020.20159-Community Relat	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1
020.20162-Disab Tech Asst	30	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	30
020.20165-DMNA Youth Prog	40	0	5	0	0	0	5	0	0	6	0	0	0	0	0	0	6	39
020.20166-Erie Canal Muse	30	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	30
020.20167-Grants and Bequ	9	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	9
020.20174-Life Pass It on	542	0	530	0	0	0	530	0	0	639	0	0	0	0	0	0	639	433
020.20176-Misc. Gifts Acc	(1,051)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(1,051)
020.20178-Multiple Sclero	17	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	17
020.20182-Parole Otrc Mem	43	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	43
020.20183-Prostate Cancer	3,072	0	240	0	0	91	331	520	0	0	0	0	0	0	0	0	520	2,883
020.20185-Percy T Phillip	59	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	59
020.20192-Missing Children	449	0	407	0	0	0	407	0	276	143	0	0	0	0	0	0	419	437
020.20197-DCJ01 Comb Gift	(2)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(2)
020.20199-HESC Gifts Dona	603	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	603
020.201B4-DFY Rec & Welfr	(3)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(3)
020.201DR-Human Rights Dis	(9)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(9)
020.201F1-Women Vet Monum	150	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	150
020.201GW-CCF Grts & Beqs	66	0	60	0	0	0	60	0	14	100	1	0	9	0	0	0	124	2
020.201HH-OMH Grant & Beq	73	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	73
020.201RW-RW Johnson Foun	(5)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(5)
020.201XK-Grants Account	1,277	0	1,500	0	0	0	1,500	1,000	0	71	0	0	0	0	0	0	1,071	1,706
020.201XX-S U Restrict Cur	12	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	12
020.201ZS-Grants	379	0	300	0	0	0	300	0	0	0	0	0	0	0	0	0	0	679
020.201ZZ-Donated Funds	(92)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(92)
020.20200-NY Teen Hth Ed	109	0	120	0	0	0	120	120	0	0	0	0	0	0	0	0	120	109

**CASH COMBINING STATEMENT BY ACCOUNT  
SPECIAL REVENUE OTHER FUNDS (Excluding Fund 339)  
FY 2025**

(thousands of dollars)																		
Fund Account	Opening Balance	Taxes	Misc. Receipts	Federal Receipts	Bond Proceeds	Transfers From	Total Receipts	Assistance and Grants	PS	NPS	Indirect Costs	UI Benefits	GSCs	Debt	Capital	Transfers To	Total Distb.	Closing Balance
020.20201-Veteran's Rem Ce	2,648	0	75	0	0	0	75	0	0	160	0	0	0	0	0	0	160	2,563
020.20204-Homeless Vet AS	529	0	154	0	0	0	154	512	0	0	0	0	0	0	0	0	512	171
020.20205-Mental Illness	210	0	58	0	0	0	58	247	0	0	0	0	0	0	0	0	247	21
020.20206-Women's Cancer	164	0	75	0	0	0	75	100	0	0	0	0	0	0	0	0	100	139
020.20208-Vets Home Assis	220	0	75	0	0	0	75	0	0	0	0	0	0	0	0	0	0	295
020.20209-Combined Gifts	2,218	0	222	0	0	0	222	0	0	225	0	0	0	0	0	0	225	2,215
023.20300-N Y Int Lawyers	413,166	0	188,000	0	0	0	188,000	60,000	990	1,160	28	0	652	0	0	0	62,830	538,336
024.20350-NYS Archvs Pine	(3)	0	318	0	0	300	618	0	310	129	10	0	196	0	0	8	653	(38)
025.20401-Child Performer	256	0	120	0	0	600	720	0	217	9	7	0	168	0	0	27	428	548
050.20451-Tuition Reimb	5,818	0	705	0	0	0	705	0	0	211	0	0	101	0	0	0	312	6,211
050.20452-Voc School Supe	6,210	0	4,393	0	0	0	4,393	0	1,992	1,041	53	0	1,275	0	0	242	4,603	6,000
052.20501-Loc Govt Record	8,637	0	9,396	0	0	0	9,396	5,056	1,961	379	52	0	1,257	0	0	601	9,306	8,727
053.20550-Sch Tax Relief	(1)	1,453,393	0	0	0	0	1,453,393	1,453,393	0	0	0	0	0	0	0	0	1,453,393	(1)
054.20601-Charter School	9,406	0	0	0	0	4,837	4,837	4,837	0	0	0	0	0	0	0	0	4,837	9,406
056.20701-Greenway Commun	(1)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(1)
056.20702-Greenway Herit	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1
059.20751-Alcohol&Subst A	(1)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(1)
061.20801-Tobacco Cntr &	(171)	0	0	0	0	0	0	0	1,968	153	62	0	1,451	0	0	156	3,790	(3,961)
061.20802-Health Care Sv	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1
061.20803-Medicatd Fraud	(1)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(1)
061.20804-Medical Assist.	1,422	0	0	0	0	0	0	4,884,420	0	0	0	0	0	0	0	0	4,884,420	(4,882,998)
061.20805-Enhanced Com	(2)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(2)
061.20807-HCRA Program	10,022	0	0	0	0	0	0	382,013	896	17,052	25	0	564	0	0	0	400,550	(390,528)
061.20809-EMS Training	6,505	0	0	0	0	0	0	7,570	5,407	2,735	112	0	2,051	0	0	185	18,060	(11,555)
061.20810-Child Health In	7,852	0	0	0	0	0	0	1,464,829	1,039	14,940	218	0	662	0	0	85	1,481,773	(1,473,921)
061.20811-HCRA Undistrib	829	579,000	6,950,080	0	0	7,529,080	7,529,080	0	0	0	0	0	0	0	0	100,304	100,304	7,429,605
061.20812-Hospital Based	(2)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(2)
061.20813-Ad Home Res Co	37	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	37
061.20814-Primary Care In	277	0	0	0	0	0	0	0	348	0	9	0	205	0	0	22	584	(307)
061.20815-Prov Coll Monit	(1)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(1)
061.20816-Pilot Health In	3	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	3
061.20817-Indigent Care	12,307	0	0	0	0	0	0	626,800	0	0	0	0	0	0	0	4,300	631,100	(618,793)
061.20818-EPIC Premium	4,081	0	46,416	0	0	0	46,416	59,174	1,044	9,768	24	0	543	0	0	47	70,600	(20,103)
061.20819-Health Occup De	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1
061.20820-Matern & Ch HIV	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1
061.20821-Health Care Del	692	0	0	0	0	0	0	0	242	3	7	0	176	0	0	0	428	264
061.20822-Cig Task Force	398	0	0	0	0	0	0	0	2,419	206	64	0	1,487	0	0	0	4,176	(3,778)
061.20823-NYSOH	11,178	0	0	0	0	0	0	0	4,271	25,208	2,095	0	3,487	0	0	79	35,140	(23,962)
073.20851-Transit Authori	66,329	349,219	109,809	0	0	51,394	510,422	504,126	0	0	0	0	0	0	0	0	504,126	72,625
073.20852-Railroad Accoun	11,894	61,627	19,357	0	0	9,216	90,200	89,107	0	0	0	0	0	0	0	0	89,107	12,987
073.20853-DMTF	8,541	36,251	12,071	0	0	5,274	53,596	53,277	0	0	0	0	0	0	0	0	53,277	8,860
160.20901-Education - New	532,895	0	2,523,000	0	0	46,000	2,569,000	2,807,000	0	0	0	0	0	0	0	0	2,807,000	294,895
160.20902-Lottery Adm New	144,439	0	42,921	0	0	0	42,921	0	17,501	14,206	681	0	12,747	0	0	4,204	49,339	138,021
160.20903-VLT Administrat	22,465	0	12,040	0	0	0	12,040	0	1,970	1,114	79	0	1,468	0	0	666	5,297	29,208
160.20904-VLT - Education	54,074	0	1,080,000	0	0	0	1,080,000	1,096,000	0	4,000	0	0	0	0	0	0	1,096,000	38,074
221.20950-Comb Student Ln	10,716	0	20,000	(11,500)	0	0	8,500	0	0	0	0	0	0	0	0	0	4,000	15,216
225.23651-Mobility Tax Tr	2,908	0	0	0	0	2,442,250	2,442,250	244,250	0	0	0	0	0	0	0	0	244,250	2,908
225.23652-MTA Aid Trust	428	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	428
225.23653-NY Cen Bus Dis	121,957	0	0	0	0	156,090	156,090	156,090	0	0	0	0	0	0	0	0	156,090	121,957
300.21002-Encon Admin Acc	289	0	900	0	0	0	900	0	418	14	0	0	266	0	0	0	698	491
301.21051-EnCon Energy Ef	111	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	111
301.21052-EnCon-Seized As	88	0	20	0	0	0	20	0	0	0	0	0	0	0	0	0	0	108
301.21053-Wst Tire Mgt/Re	49,390	0	20,000	0	0	0	20,000	0	11,860	391	373	0	7,768	0	0	13,000	33,392	35,998
301.21054-Oil & Gas Accou	86	0	108	0	0	0	108	0	0	119	0	0	0	0	0	0	119	75
301.21055-Marine/Coastal	190	0	13	0	0	10,157	13	0	0	6,904	164	0	3,289	0	0	2,085	19,224	203
301.21060-Indirect Charge	2,719	0	0	0	0	10,157	10,157	0	6,782	6,904	164	0	0	0	0	0	19,224	(6,348)



**CASH COMBINING STATEMENT BY ACCOUNT  
SPECIAL REVENUE OTHER FUNDS (Excluding Fund 339)  
FY 2025**

Fund Account	(thousands of dollars)																	
	Opening Balance	Taxes	Misc. Receipts	Federal Receipts	Bond Proceeds	Transfers From	Total Receipts	Assistance and Grants	PS	NPS	Indirect Costs	UI Benefits	GSCs	Debt	Capital	Transfers To	Total Distb.	Closing Balance
301.21061-Hazardous Sub B	2,424	0	350	0	0	0	350	0	215	40	8	0	113	0	0	0	376	2,398
301.21063 S-Area Landfill	13	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	13
301.21064-Utility Envir R	0	0	0	0	0	1,800	1,800	0	1,250	0	33	0	672	0	0	0	1,955	(155)
301.21065-Federal Grant I	1,020	0	40	0	0	9,000	9,040	0	8,495	168	0	0	0	0	0	1,041	9,704	356
301.21066-Low Level Radio	(598)	0	2,811	0	0	0	2,811	0	1,441	214	47	0	975	0	0	433	3,110	(897)
301.21067-Recreation Acco	27,999	0	10,200	0	0	0	10,200	0	2,322	776	85	0	887	0	0	455	4,525	33,674
301.21077-Public Safety R	64	0	30	0	0	0	30	0	0	38	0	0	0	0	0	0	38	56
301.21080-Encon Magazine	119	0	705	0	0	0	705	0	164	0	0	0	0	0	0	150	314	510
301.21081-Environmental R	(86,940)	0	28,600	0	0	0	28,600	0	12,046	2,439	447	0	5,965	0	0	6,187	27,084	(85,424)
301.21082-Natural Resourc	(2,960)	0	4,811	0	0	0	4,811	0	577	397	19	0	388	0	0	400	1,781	70
301.21083-UST-Trust Recov	914	0	12	0	0	0	12	0	0	0	67	0	0	0	0	0	0	926
301.21084-Mined Land Recl	7,565	0	4,210	0	0	0	4,210	0	1,955	105	0	0	1,308	0	0	0	3,435	8,340
301.210R9-SEQR Review	(43)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(43)
301.210S7-Town Of Riverhe	17	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	17
301.210ZZ-Monitors-Aggre	20,921	0	6,000	0	0	0	6,000	0	3,849	480	117	0	2,425	0	0	0	6,871	20,050
302.21150-Conservation	31,406	0	43,222	0	0	75	43,297	0	20,694	5,667	609	0	12,663	0	0	1,820	41,453	33,250
302.21151-Marine Resource	7,434	0	1,480	0	0	0	1,480	0	1,077	0	33	0	666	0	0	0	1,776	7,138
302.21152-Migratory Bird	0	0	10	0	0	0	10	0	0	45	0	0	0	0	0	0	45	(35)
302.21153-Guides License	544	0	55	0	0	0	55	0	66	9	2	0	38	0	0	0	115	484
302.21154-Fish And Game T	81,420	0	2,000	0	0	0	2,000	0	0	75	0	0	0	0	0	75	75	83,345
302.21155-Surf Clam/Quaho	(3)	0	0	0	0	0	0	0	34	38	1	0	20	0	0	0	93	(96)
302.21156-Habitat Account	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1
302.21157-Venison Donato	70	0	25	0	0	0	25	0	0	0	0	0	0	0	0	0	0	95
302.21158-OUTDOOR REC & T	78	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	78
303.21201-Oil Spill - DAC	3	0	590	0	0	705	1,295	0	730	61	18	0	486	0	0	0	1,295	3
303.21202-Oil Sp Relocain	3	0	0	0	0	301	301	0	201	9	6	0	147	0	0	0	363	(59)
303.21203-Oil Spill - DEC	(3)	0	0	0	0	18,000	18,000	0	11,292	1,676	363	0	7,545	0	0	0	20,876	(2,879)
303.21204-Oil Spill - DAC	2,771	0	43,996	0	0	0	43,996	0	0	0	0	0	0	0	0	32,793	32,793	13,974
303.21205-License Fee Sur	0	0	13,700	0	0	0	13,700	0	0	0	0	0	0	0	0	13,700	13,700	0
303.21206-Law Oil Spill	0	0	307	0	0	0	307	0	1,684	50	46	0	1,109	0	0	0	2,889	(2,582)
305.21251-OSH Trng & Educ	2,953	0	26,357	0	0	0	26,357	0	13,464	11,713	628	0	9,800	0	0	0	35,605	(6,895)
305.21252-OSHA Inspection	1,816	0	22,139	0	0	0	22,139	0	12,924	4,219	518	0	9,635	0	0	0	27,296	(3,341)
306.21301-CSF Regis Fee	15,026	0	9,000	0	0	0	9,000	0	700	10,100	0	0	300	0	0	0	11,100	12,926
307.21351-Equipment Loan	549	0	28	0	0	0	28	0	0	109	0	0	0	0	0	0	109	468
313.21401-Pub Tran Systems	18,070	102,883	0	0	0	17,203	120,086	116,973	684	195	23	0	456	0	0	0	118,331	19,825
313.21402-Metropolitan Ma	1,054,069	3,701,146	17,500	0	0	21,175	3,739,821	3,727,600	2,664	410	91	0	1,776	0	0	0	3,732,541	1,061,349
313.21403-Urban Mass Tran	121	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	121
313.21404-Add Mass Trans	(1)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(1)
314.21451-Operating Permit	(46,006)	0	9,200	0	0	0	9,200	0	3,624	2,047	86	0	1,763	0	0	0	7,520	(44,326)
314.21452-Mobile Source	9,385	0	33,000	0	0	0	33,000	0	17,077	2,669	532	0	11,485	0	0	7,104	38,867	3,518
318.21501-Housing Resene	76	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	76
321.21551-Legisl Comp R&D	14,028	0	1,717	0	0	0	1,717	0	0	950	0	0	0	0	0	0	950	14,795
321.21552-Demographics/Re	70	0	2	0	0	0	2	0	0	0	0	0	0	0	0	0	0	72
330.40350-S U Donn Income	378,795	0	344,024	0	0	0	344,024	0	0	6	0	0	0	0	0	350,954	350,954	371,865
332.21651-Brunner Award	55	0	6	0	0	0	6	0	0	0	0	0	0	0	0	0	6	55
332.21652-William Vorce F	262	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	262
332.21653-Rocky Pocantico	(2)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(2)
332.21654-OPWDD Nonexp Tr	74	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	74
332.21656-Helen Hayes Hos	15	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	15
332.21657-Cunningham Fund	100	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	100
333.21700-Winir Sports Ed	0	0	75	0	0	0	75	0	0	75	0	0	0	0	0	0	75	0
338.21851-ANIS Capital Re	685	0	60	0	0	0	60	98	0	0	0	0	0	0	0	0	98	647
340.22501-CFIA Undistrib	7,252	0	150	0	0	132,000	132,150	122,900	1,800	100	0	0	1,000	0	0	0	125,800	13,602
341.22552-DFY-NYC Summer	57	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	57
345.22652-L I Vets Home	26,393	0	64,539	0	0	0	64,539	0	37,927	23,478	0	0	0	0	0	0	61,405	29,527
345.22653-S U Genl IFR	1,019,259	0	999,463	0	0	31,487	1,030,950	0	272,969	662,917	0	0	13,969	0	0	53,618	1,003,473	1,046,736

CASH COMBINING STATEMENT BY ACCOUNT  
SPECIAL REVENUE OTHER FUNDS (Excluding Fund 339)  
FY 2025

(thousands of dollars)

Fund Account	Opening Balance	Taxes	Misc. Receipts	Federal Receipts	Bond Proceeds	Transfers From	Total Receipts	Assistance and Grants	PS	NPS	Indirect Costs	UI Benefits	GSCs	Debt	Capital	Transfers To	Total Dist.	Closing Balance
345.22654-S U Inc Offset	(22,299)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(22,299)
345.22655-Gen Rev Offset	415,211	0	1,359,060	0	0	1,738,676	3,097,736	0	2,509,749	203,819	0	0	576	0	0	91,729	2,805,873	707,074
345.22656-S U Hosp Ops	87,915	0	3,129,009	0	0	1,117,758	4,246,767	0	1,653,587	1,726,945	0	0	576,776	0	0	63,434	4,020,742	313,940
345.22657-SUNY Stabilizat	166,279	0	0	0	0	5,000	5,000	0	400	600	0	0	0	0	0	0	1,000	170,279
345.22658-State Univ Hosp	5,873	0	96,291	0	0	0	96,291	0	56,090	40,469	0	0	0	0	0	0	96,559	5,605
345.22659-SUNY Tuition Re	209,305	0	83,958	0	0	0	83,958	0	61,073	32,148	0	0	0	0	0	0	93,221	200,042
346.22700-Chem Dep Svcs	2,115	0	7,070	0	0	0	7,070	0	701	250	21	0	500	0	0	0	1,472	2,138
349.22751-Lk George Park	461	0	1,208	0	0	0	1,208	4,237	135	8	0	0	0	0	0	0	4,380	6,659
354.22801-MVTIFA	6,239	0	4,800	0	0	0	4,800	0	4,245	5,462	0	0	0	0	0	112,420	122,127	91,522
354.22802-St Police MV En	94,824	0	118,825	0	0	0	118,825	0	84	70	3	0	61	0	0	0	218	357
355.22851-Great Lakes Pro	415	0	160	0	0	0	160	0	0	0	0	0	0	0	0	0	0	1,577
359.22901-Revenue Maximiz	1,577	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1
359.22902-Local Maximizat	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(1,554)
359.22903-Rev Maxim Contr	(1,554)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,733
360.22950-Housing Develop	3,935	0	900	0	0	0	900	3,102	3,327	563	0	0	0	0	0	0	3,890	(24,445)
362.23001-DOT Comm Veh Sa	(23,623)	0	3,068	0	0	0	3,068	0	20	27	0	0	0	0	0	0	47	133
365.23051-Vocatl Rehabil	110	0	70	0	0	0	70	0	0	0	0	0	0	0	0	0	0	1
366.23101-Drinking Water	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1
366.23102-Drink Water DOH	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,108	1,108	
368.23151-NYC County Cler	(29,295)	0	35,000	0	0	2,700	37,700	0	24,300	1,100	0	14,600	0	0	0	0	40,000	(31,595)
369.23201-Jud Data Proc O	26,584	0	60,000	0	0	0	60,000	0	39,500	10,500	0	0	19,901	0	0	0	69,901	16,683
385.23501-Lk Placid Train	329	0	85	0	0	0	85	0	0	75	0	0	0	0	0	0	75	339
390.23551-Indigent Legal	940,503	0	212,662	0	0	28,000	240,662	233,184	4,310	25,782	118	2,836	0	0	0	234,000	500,230	680,935
482.23601-UJ Sp Int & Pen	52,214	0	15,866	0	0	0	15,866	0	207	1,067	51	0	1,173	0	0	5,163	7,661	60,419
501.23701-Commercial Gami	25,680	0	164,000	0	0	0	164,000	153,900	189	126	6	0	0	0	0	0	154,221	35,459
501.23702-Comm Game Regul	(26,821)	0	5,041	0	0	0	5,041	0	2,570	270	103	0	1,916	0	0	2	4,861	(26,641)
501.23703-Prob Gambli Svcs	7,119	0	9,300	0	0	0	9,300	9,300	0	0	0	0	0	0	0	0	9,300	7,119
502.23750-Med Can Collect	(16)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(16)
502.23752-MCF - Cnty Dist	920	2,868	0	0	0	0	2,868	5,850	0	0	0	0	0	0	0	0	5,850	(2,062)
502.23753-MCF - Law Enfor	2,566	80	0	0	0	0	80	0	0	0	0	0	0	0	0	0	0	2,646
502.23754-MCF - Addiction	2,715	80	0	0	0	0	80	500	0	0	0	0	0	0	0	0	500	2,295
502.23755-MCF-Hlth Operat	7,083	0	0	0	0	6,550	6,550	0	2,381	2,770	70	0	1,614	0	0	0	6,835	6,798
503.23800-Inter Recip Pos	111,285	0	1,200	0	0	0	1,200	0	466	446	13	0	298	0	0	45	1,268	111,217
503.23801-Hwy Use Tax Adm	2,604	1,400	500	0	0	0	1,900	0	181	202	6	0	111	0	0	0	500	4,004
503.23802-Cure Childhood	69	0	10	0	0	0	10	0	0	0	0	0	0	0	0	0	0	79
503.23804-Lipus Research	309	0	60	0	0	0	60	0	0	0	0	0	0	0	0	0	0	369
503.23806-NYS Secure Choi	(1,068)	0	0	0	0	0	0	0	700	770	30	0	500	0	0	0	2,000	(3,068)
503.23807-Military Fam Re	289	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	289
503.23808-Gifts For Food	424	0	150	0	0	0	150	0	0	0	0	0	0	0	0	0	0	574
503.23809-NYS ALS Res&Edu	213	0	35	0	0	0	35	0	0	0	0	0	0	0	0	0	0	248
503.23810-Down's Syn Res	7	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	7
503.23811-School Bas Hlth	125	0	50	0	0	0	50	0	0	0	0	0	0	0	0	0	0	175
503.23812-WTC Mem Scholar	354	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	354
503.23813-Leuk Lymph Myel	283	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	283
503.23814-Gift to the Art	195	0	300	0	0	0	300	300	0	0	0	0	0	0	0	0	300	195
503.23815-Sr Well Nutriti	425	0	40	0	0	0	40	0	0	0	0	0	0	0	0	0	0	465
503.23817-Oploid Settle	184,509	0	195,311	0	0	0	195,311	74,854	865	2,031	27	0	577	0	0	0	78,354	301,466
503.23818-SUD Ed & Recov	114	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	114
503.23819-Gift Gun Vio Re	67	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	67
503.23820-Lyme&Tick Res	36	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	36
503.23821-Gifts State Lib	44	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	44
504.24950-Fan Spors Educ	42,564	0	6,000	0	0	0	6,000	0	0	0	0	0	0	0	0	46,000	46,000	2,564
504.24951-Fan Sport Admin	(153)	0	0	0	0	0	0	0	86	278	3	0	64	0	0	0	0	(584)
506.24850-Hlth Care Trans	375,000	0	0	0	0	125,000	125,000	0	0	0	0	0	0	0	0	250,000	250,000	250,000
507.24900-Hlth Caritable	20	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	20
507.24901-Elem Sec Ed Cha	106	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	106

CASH COMBINING STATEMENT BY ACCOUNT  
SPECIAL REVENUE OTHER FUNDS (Excluding Fund 339)  
FY 2025

(thousands of dollars)

Fund Account	Opening Balance	Taxes	Misc. Receipts	Federal Receipts	Bond Proceeds	Transfers From	Total Receipts	Assistance and Grants	PS	NPS	Indirect Costs	UI Benefits	GSCs	Debt	Capital	Transfers To	Total Disb.	Closing Balance
508.24800-NY Cannabis Rev	(6,870)	188,722	0	0	0	0	188,722	0	23,046	28,082	956	0	14,297	0	0	50,000	116,381	35,471
508.24801-Cannabis Educat	258	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	258
508.24802-NYS Drug Tr&Ed	2,614	0	0	0	0	0	0	0	632	63	18	0	388	0	0	0	1,101	1,513
508.24803-NYS Com Grants	5,228	0	0	0	0	0	0	4,856	0	0	0	0	0	0	0	0	4,856	372
509.24955-Mob Sports Wage	201,839	0	1,079,000	0	0	0	1,079,000	1,039,800	0	0	0	0	0	0	0	0	1,039,800	241,039

CASH COMBINING STATEMENT BY ACCOUNT  
MISCELLANEOUS SPECIAL REVENUE FUND (339)

FY 2025

(thousands of dollars)

Account Code-Name	Opening Balance	Taxes	Miscellaneous Receipts	Federal Receipts	Bond & Note Proceeds	Transfers From	Total Receipts	Assistance and Grants	PS	NPS	Indirect Costs	UI Benefits	GSCs	Debt	Capital	Transfers To	Closing Balance
339.211901-Article VII Int	9,344	0	500	0	0	0	500	131	0	0	0	0	0	0	0	0	9,713
339.211902-S P A R C S	7,073	0	6,600	0	0	8	6,608	0	985	3,772	33	0	725	0	0	36	8,130
339.211904-Fire Prev/Code	121,128	0	14,810	0	0	0	14,810	0	1,648	731	52	0	1,055	0	0	19,810	112,642
339.211905-NYS Twp Police	4,970	0	64,213	0	0	0	64,213	0	40,461	29	0	0	26,001	0	0	0	2,692
339.211906-DMV Seiz Assets	131	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	131
339.211907-Mental Hygiene	(2,134)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(2,134)
339.211909-M H Patient Inc	9	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	9
339.211911-Fin Cntrl Board	(771)	0	2,668	0	0	0	2,668	0	1,185	799	43	0	629	0	0	12	(771)
339.211912-Reg of Racing	(2,854)	0	12,647	0	0	0	12,647	0	5,911	3,684	236	0	1,378	0	0	458	(1,874)
339.211914-S U Constr Fund	122	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	122
339.211916-Nurses Aide Reg	1,149	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,149
339.211917-Med Frd Seized	182	0	172	0	0	0	172	0	0	172	0	0	0	0	0	0	182
339.211918-Child Care & Pr	3,591	0	287	0	0	0	287	0	0	0	0	0	0	0	0	0	3,878
339.211919-Cyber Sec Upgr	1,294	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,294
339.211920-Cert of Need	13,167	0	10,372	0	0	0	10,372	0	2,556	1,790	91	0	1,802	0	0	4,283	13,017
339.211921-Lobbying Enforc	2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2
339.211922-Continuing Care	1,809	0	131	0	0	0	131	0	76	5	2	0	37	0	0	0	1,820
339.211923-DOL Fee Penalty	29,107	0	20,383	0	0	800	21,183	0	6,628	2,222	239	0	4,972	0	0	600	35,629
339.211924-Educ Museum	402	0	892	0	0	0	892	0	294	353	10	0	190	0	0	62	385
339.211925-NS Him Receiptship	1,167	0	25	0	0	0	25	0	0	0	0	0	0	0	0	0	1,192
339.211926-3rd Party Hlth	517	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	517
339.211927-Boating Noise L	2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2
339.211928-I Love NY Ves	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1
339.211929-Summer Sch Arts	42	0	684	0	0	0	684	0	117	572	4	0	75	0	0	0	(42)
339.211930-I Lve NY W Boat	154	0	280	0	0	0	280	0	70	25	4	0	59	0	0	0	276
339.211932-Snowmobile	5,435	0	6,650	0	0	0	6,650	6,650	111	150	9	0	81	0	0	0	5,084
339.211933-Tr Surplus Prop	17,336	0	2,200	0	0	0	2,200	0	0	0	0	0	0	0	0	8,505	11,031
339.211934-Hosp & Nurs Mgt	4	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	4
339.211935-Watershed Ptrnr	(4)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(4)
339.211936-World Univ Game	3	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	3
339.211937-S U Dorm Reimb	(6)	0	0	0	0	243,538	243,538	0	130,775	112,763	0	0	0	0	0	0	(6)
339.211938-ODTA Train Cont	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1
339.211939-ODTA State Matc	3	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	3
339.211941-Methadone Regis	(1)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1
339.211943-Energy Research	5,670	0	5,000	0	0	0	5,000	3,000	809	177	32	0	489	0	0	0	(1)
339.211944-Radiology	44,353	0	16,373	0	0	38,938	55,311	51,458	3,792	5,722	147	0	2,373	0	0	737	35,435
339.211945-Crim Jus Improv	549	0	1,390	0	0	0	1,390	0	721	124	22	0	436	0	0	0	636
339.211948-Farm Prod Insp-	96,275	0	15,000	0	0	0	15,000	0	0	1,802	0	0	0	0	0	14,543	94,930
339.211950-FgprintID&Tech	380	0	468	0	0	0	468	0	320	365	10	0	258	0	0	0	(105)
339.211953-NY Fire Academy	126	0	7	0	0	0	7	0	0	3	0	0	0	0	0	0	130
339.211958-Domestic Awaren	2,871	0	4,121	0	0	0	4,121	0	1,812	609	57	0	1,301	0	0	283	2,930
339.211959-Environmental L	81,549	0	3,300	0	0	0	3,300	0	9,400	12,090	228	0	5,770	0	0	10,500	46,861
339.211960-HESC Ins Prem P	(353)	0	1,200	0	0	0	1,200	0	1,711	114	53	0	1,141	0	0	0	(2,172)
339.211961-Train Mgmt Eval	(12,460)	0	18,059	0	0	0	18,059	0	5,375	2,305	184	0	4,396	0	0	5,453	(12,114)
339.211962-Clin Lab Refrmc	946	0	86	0	0	0	86	0	2,281	148	72	0	1,721	0	0	730	984
339.211964-Pub Emp Rel Brd	11	0	5,132	0	0	0	5,132	0	0	48	0	0	0	0	0	0	191
339.211965-Radio Hlth Prot	57	0	0	0	0	0	0	0	0	148	0	0	0	0	0	0	57
339.211966-Cons Food Indus	7,813	0	100	0	0	1,400	1,500	0	0	4,288	0	0	0	0	0	0	5,025
339.211967-OHRD St Match	238	0	65	0	0	0	65	0	0	63	0	0	0	0	0	0	240
339.211968-Educatn Library	15,295	0	8,138	0	0	0	8,138	0	4,597	3,364	102	0	2,919	0	0	450	12,001
339.211969-Teacher Certif																	

**CASH COMBINING STATEMENT BY ACCOUNT**  
**MISCELLANEOUS SPECIAL REVENUE FUND (339)**  
**FY 2025**  
(thousands of dollars)

Account Code-Name	Opening Balance	Taxes	Miscellaneous Receipts	Federal Receipts	Bond & Note Proceeds	Transfers From	Total Receipts	Assistance and Grants	PS	NPS	Indirect Costs	UI Benefits	GSCs	Debt	Capital	Transfers To	Closing Balance
339.21970-Banking Deptmt	56,510	0	110,509	0	0	0	110,509	0	50,710	14,109	1,561	0	37,622	0	0	5,600	57,417
339.21971-Cable TV Acct	11,459	0	2,433	0	0	0	2,433	0	1,401	109	50	0	945	0	0	0	11,387
339.21972-Econ Devel Asst	369	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	369
339.21973-Fin Svcs Seized	794	0	250	0	0	0	250	0	250	0	0	0	0	0	0	0	794
339.21975-ODD Earned Revn	(1)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(1)
339.21976-Motorcycle Sfty	286	0	0	0	0	0	0	0	0	0	0	0	0	0	0	298	(12)
339.21977-Business and Li	371,719	0	125,000	0	0	0	125,000	0	30,405	7,871	1,028	0	18,261	0	0	81,828	357,326
339.21978-Indir Cost Reco	1,303	0	0	0	0	18,954	18,954	0	9,837	4,720	273	0	6,236	0	0	2,757	(3,566)
339.21979-High School Equ	1,847	0	225	0	0	0	225	0	0	238	0	0	0	0	0	0	1,834
339.21980-OTDA Program	2,539	0	0	0	0	500	500	0	0	200	0	0	128	0	0	0	2,711
339.21981-Disas Prep Conf	26	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	26
339.21982-Administration	5,770	0	13	0	0	13,350	13,363	0	3,628	6,908	115	0	2,860	0	0	560	5,062
339.21983-Rail Safety Ins	4	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	4
339.21984-Fedl Admin Reim	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1
339.21985-Abandon Prop Au	2	0	23,383	0	0	0	23,383	0	14,618	6,849	334	0	0	0	0	0	1,584
339.21986-Seized Assets	37	0	2	0	0	0	2	0	0	0	0	0	0	0	0	0	39
339.21987-Spinal Injury	23,458	0	0	0	0	8,500	8,500	6,500	0	0	0	0	0	0	0	0	25,458
339.21988-Child Supp Rev	78	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	78
339.21989-Mult Agen Train	4,419	0	0	0	0	12,000	12,000	0	1,877	10,156	58	0	1,251	0	0	0	3,077
339.21990-OC TF Crime Forf	2,971	0	1,471	0	0	0	1,471	0	0	1,471	0	0	0	0	0	0	2,971
339.21991-DMNA-Seiz Asset	2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2
339.21992-Critical Infrass	279	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	279
339.21993-Radon Detection	885	0	20	0	0	20	20	0	0	24	0	0	0	0	0	0	881
339.21994-Insurance Dept	179,158	0	321,349	0	0	0	321,349	93,781	112,344	36,101	3,315	0	79,181	0	0	8,400	167,385
339.21995-Workers' Compen	19,021	0	240,538	0	0	0	240,538	0	92,026	56,692	2,513	0	60,562	0	0	12,753	35,013
339.21996-Fire Protection	(1)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(1)
339.21998-Public Work Enf	20,839	0	3,982	0	0	0	3,982	0	2,855	1,216	145	0	2,138	0	0	0	18,467
339.21999-Asset Forfeitur	(3)	0	250	0	0	0	250	0	0	250	0	0	0	0	0	0	(3)
339.219AC-Non-Ivd Wage Wl	(58)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(58)
339.219IG-Ins Genl Opems	(22)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(22)
339.219SA-Health Services	31	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	31
339.219XX-A&M-Aggregated	1,698	0	17,000	0	0	17,000	17,000	0	473	14	15	0	286	0	0	0	17,910
339.219YL-OGS Bldg Admin	12,076	0	18,197	0	0	0	18,197	0	3,184	5,110	103	0	2,139	0	0	0	19,737
339.219YN-OGS Std & Purch	13,670	0	5,660	0	0	0	5,660	0	924	2,028	30	0	621	0	0	3,000	12,727
339.219Z7-Just Ct Oper	(2,114)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(2,114)
339.219ZV-S T A Research	(19)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(19)
339.22001-VESID SS	(384)	0	2,500	0	0	0	2,500	2,000	194	108	5	0	125	0	0	52	(368)
339.22003-Bell Jar Collec	93	0	1,875	0	0	0	1,875	0	548	437	22	0	409	0	0	500	52
339.22004-Ind & Util Serv	3,946	0	2,547	0	0	0	2,547	0	1,750	150	46	0	1,076	0	0	0	3,471
339.22008-Courts Special	319	0	8,100	0	0	0	8,100	0	0	8,100	0	0	0	0	0	0	319
339.22009-Asbestos Trning	494	0	867	0	0	0	867	0	236	6	7	0	176	0	0	0	936
339.22010-IMP R P Tax Adm	3	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	3
339.22011-Public Service	71,424	0	98,244	0	0	0	98,244	0	61,135	11,963	1,849	0	40,220	0	0	7,928	46,573
339.22012-Atty Licensing	39,194	0	42,000	0	0	0	42,000	0	21,600	5,700	0	0	9,100	0	0	0	44,794
339.22014-DSS Prov Recovs	216	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	216
339.22015-Crimes Against	560	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	560
339.22017-Camp Smith Bill	526	0	197	0	0	0	197	0	172	12	4	0	10	0	0	0	525
339.22020-Comm Feed Lic	(1)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(1)
339.22021-Regulation of M	4,442	0	377	0	0	0	377	0	0	0	0	0	0	0	0	4,819	0
339.22023-Discover Queens	39	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	39
339.22024-Reven Arrearage	177,279	0	25,000	0	0	0	25,000	0	1,000	843	35	0	575	0	0	21,985	177,841

**CASH COMBINING STATEMENT BY ACCOUNT**  
**MISCELLANEOUS SPECIAL REVENUE FUND (339)**  
**FY 2025**  
(thousands of dollars)

Account Code-Name	Opening Balance	Taxes	Miscellaneous Receipts	Federal Receipts	Bond & Note Proceeds	Transfers From	Total Receipts	Assistance and Grants	PS	NPS	Indirect Costs	UI Benefits	GSCs	Debt	Capital	Transfers To	Closing Balance
339.22025-Comm Svce Assis	8,475	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	8,475
339.22026-Cell Phone Towe	8,006	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	8,006
339.22027-Spec Conserv Ac	33	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	33
339.22028-State Central R	17,869	0	4,600	0	0	0	4,600	0	152	0	5	0	101	0	0	97	22,114
339.22029-Plant Industry	1,703	0	529	0	0	0	529	0	809	91	26	0	486	0	0	0	820
339.22032-Batavia School	(9,568)	0	9,600	0	0	900	10,500	0	5,771	1,287	161	0	3,679	0	0	522	(10,478)
339.22034-Investment Serv	6,943	0	4,038	0	0	0	4,038	0	2,070	673	64	0	1,231	0	0	0	6,943
339.22035-Diabetes Resear	75	0	6	0	0	0	6	0	0	0	0	0	0	0	0	0	81
339.22037-Keep Kids Drug	103	0	9	0	0	0	9	0	0	0	0	0	0	0	0	0	112
339.22038-OPWDD Day Servi	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1
339.22039-OSDC Finan Over	(2,028)	0	5,239	0	0	0	5,239	0	3,003	134	96	0	2,006	0	0	0	(2,028)
339.22040-Senate Recyclab	741	0	20	0	0	0	20	0	0	0	0	0	0	0	0	0	761
339.22041-Medicaid Fraud	32,437	0	15,955	0	0	0	15,955	0	8,030	3,311	500	0	5,249	0	0	0	31,302
339.22042-DED Marketing A	4,334	0	1,944	0	0	0	1,944	0	63	1,710	2	0	28	0	0	0	4,475
339.22044-Tug Hill Admin	129	0	188	0	0	0	188	0	29	153	0	0	0	0	0	0	135
339.22045-Settlement Enf	418	0	541	0	0	0	541	491	0	50	0	0	0	0	0	0	418
339.22046-Regulation of I	(123,944)	0	13,388	0	0	0	13,388	0	9,072	726	299	0	6,205	0	0	0	(126,858)
339.22047-NYS FLEX Spend	1,914	0	300	0	0	0	300	0	0	329	0	0	0	0	0	0	1,885
339.22050-Crime Victims B	5	0	105	0	0	0	105	0	0	82	0	0	0	0	0	0	28
339.22051-Ofc of Professi	73,658	0	61,200	0	0	0	61,200	0	28,182	11,906	681	0	18,526	0	0	3,324	72,239
339.22052-Armory Rental A	2,694	0	0	0	0	0	0	0	0	459	0	0	0	0	0	0	2,235
339.22053-Rome School	(5,870)	0	9,600	0	0	1,020	10,620	0	4,322	706	121	0	2,760	0	0	436	(3,595)
339.22054-Seized Assets	1,738	0	1,300	0	0	0	1,300	0	0	650	0	0	0	0	0	0	2,388
339.22055-Trat Adjudicain	(62,273)	0	34,000	0	0	0	34,000	0	22,181	6,580	690	0	15,048	0	0	477	(73,249)
339.22056-Fed Salary Shar	(1)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(1)
339.22057-Cook/Chill Acco	2,507	0	1,000	0	0	0	1,000	0	0	1,000	0	0	0	0	0	0	2,507
339.22060-Credential Svcs	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1
339.22061-Seized Assets	(2)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(2)
339.22062-NYC Assessment	52,146	0	79,653	0	0	0	79,653	0	36,881	24,553	1,420	0	16,799	0	0	0	52,146
339.22063-Cultural Educat	(1,753)	0	31,608	0	0	0	31,608	0	12,981	7,746	348	0	8,974	0	0	2,393	(2,587)
339.22064-Distance Learn	(1)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(1)
339.22065-Exam & Misc Rev	116	0	125	0	0	0	125	0	387	461	13	0	256	0	0	1,961	(2,837)
339.22067-Trans Regul Acc	11,174	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2,443	8,731
339.22068-Cons Prot Actt	3,239	0	91	0	0	0	91	0	0	67	0	0	174	0	0	0	3,089
339.22070-OER NASDER	(4)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(4)
339.22071-Fin Aid Audit	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1
339.22072-8th Air Force H	3	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	3
339.22074-FMS Account	35	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	35
339.22075-Funeral	2,519	0	470	0	0	0	470	0	240	10	8	0	178	0	0	108	2,445
339.22076-FSHRP	14	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	14
339.22077-Educ Archives	52	0	15	0	0	0	15	0	0	15	0	0	0	0	0	0	52
339.22078-Local Services	1,564	0	1,153	0	0	0	1,153	0	722	50	19	0	373	0	0	0	1,553
339.22080-Adult Shelter	38,589	0	2,600	0	0	0	2,600	0	0	0	0	0	0	0	0	30,000	11,189
339.22081-QAA Earned Rev	451	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	451
339.22082-Family Pres Svc	10,950	0	0	0	0	3,618	3,618	732	0	0	0	0	0	0	0	0	13,836
339.22083-Electronic Bene	51	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	51
339.22084-Federal-Seized	5	0	0	0	0	0	0	0	0	38	0	0	0	0	0	0	(33)
339.22085-DHCR Mortgage S	2,114	0	3,833	0	0	0	3,833	0	2,031	4	0	0	0	0	0	0	3,912
339.22086-OMH-Research OH	88	0	2,920	0	0	0	2,920	0	0	2,920	0	0	0	0	0	0	88
339.22087-DMV-Compulsory	770	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	770
339.22088-Prof Medic Cond	14,653	0	24,900	0	0	369	25,269	990	12,000	6,297	374	0	8,842	0	0	3,800	7,619

CASH COMBINING STATEMENT BY ACCOUNT  
MISCELLANEOUS SPECIAL REVENUE FUND (339)  
FY 2025

(thousands of dollars)

Account Code-Name	Opening Balance	Taxes	Miscellaneous Receipts	Federal Receipts	Bond & Note Proceeds	Transfers From	Total Receipts	Assistance and Grants	PS	NPS	Indirect Costs	UI Benefits	GSCs	Debt	Capital	Transfers To	Closing Balance
339.22089-Hway Const & Ma	2,240	0	260	0	0	0	260	0	0	135	0	0	0	0	0	0	2,365
339.22090-Housing Indirec	8,639	0	0	0	0	5,739	5,739	0	2,815	5	0	0	0	0	0	201	11,357
339.22091-Adult Home Qual	2,888	0	193	0	0	0	193	0	0	0	0	0	0	0	0	0	3,081
339.22092-Homeless Hsg	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1
339.22093-COCOT	(1)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(1)
339.22094-Accid Prevent C	265	0	0	0	0	0	0	0	0	0	0	0	0	0	0	271	(6)
339.22095-IG Szd Assets	83	0	0	0	0	0	0	19,265	0	0	0	0	0	0	0	0	83
339.22096-Leg Svcs Assist	141,194	0	25,100	0	0	0	25,100	0	0	2	10	0	236	0	0	9,830	137,199
339.22097-Loc Pub Hlth	13,717	0	3,405	0	0	0	3,405	0	299	750	0	0	0	0	0	54	16,521
339.22099-Voing Mach Exa	508	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(242)
339.22100-DHCR HCA Applic	(16,911)	0	5,000	0	0	0	5,000	0	3,646	13	92	2,204	0	0	0	893	(18,759)
339.22101-EPIC Premium Ac	(2)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(2)
339.22102-Drug Enforce Ta	(2)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(2)
339.22103-Vital Records M	13,687	0	4,840	0	0	0	4,840	0	472	563	19	0	465	0	0	5,069	11,939
339.22104-CHCCDP Transfer	40	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	40
339.22105-Tobacco Enforce	2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2
339.22108-Hwy Rev/Soc Sec	944	0	125	0	0	0	125	0	0	258	0	0	0	0	0	0	811
339.22109-Conference & Sp	169	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	169
339.22110-Assisted Living	3,987	0	259	0	0	0	259	250	0	0	0	0	0	0	0	0	3,996
339.22111-OCFS Program	420	0	0	0	0	0	0	0	0	715	0	0	0	0	0	0	(295)
339.22112-OTDA Income Acc	139	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	139
339.22114-Disabil Determs	3	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	3
339.22115-OPWDD Jt Clin O	42	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	42
339.22116-Special Medical	2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2
339.22117-Litigation Sett	16,602	0	90,139	0	0	0	90,139	0	31,923	41,859	868	21,492	0	0	0	0	10,599
339.22118-Animal Populati	46	0	855	0	0	0	855	0	0	876	0	0	0	0	0	0	25
339.22119-Love Your Libra	93	0	6	0	0	0	6	150	0	0	0	0	0	0	0	0	(51)
339.22120-DISTINCTIVE PLA	0	0	0	0	0	0	0	0	15	0	1	9	0	0	0	0	(25)
339.22122-Local Wireless	133	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	133
339.22123-Pub Safe Commun	287,560	0	152,000	0	0	0	152,000	69,820	33,185	39,801	0	0	0	0	0	6,916	289,838
339.22124-Cuba Lake Mgmt	168	0	200	0	0	0	200	0	0	217	0	0	0	0	0	5	146
339.22126-St Justice Inst	79	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	79
339.22128-Med Reimb Acct	996	0	1,500	0	0	0	1,500	828	0	0	0	0	0	0	0	0	1,668
339.22130-Low Inc Housing	12,036	0	3,631	0	0	0	3,631	0	2,097	6	74	1,690	0	0	0	150	11,650
339.22131-Medicaid Inquir	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1
339.22132-New York Alert	61	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	61
339.22133-Procure Op News	56	0	0	0	0	0	0	0	40	135	0	0	0	0	0	0	(119)
339.22134-OVS RESTITUTION	211	0	593	0	0	0	593	0	492	116	0	0	0	0	0	0	196
339.22136-Food Prod Ctr	3,556	0	1,323	0	0	0	1,323	0	223	1,073	6	137	0	0	0	0	3,440
339.22137-Pet Dealer	14	0	32	0	0	0	32	0	0	0	0	0	0	0	0	0	46
339.22138-Auth Bldgt Office	850	414	50	0	0	3,576	4,040	0	1,465	506	47	1,045	0	0	0	0	1,827
339.22139-Patient Safety	5,187	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	5,187
339.22140-Helen Hayes Hos	16,926	0	3,115	0	0	60,486	63,601	0	40,524	22,316	152	5,096	0	0	1,286	0	11,153
339.22141-NYC Veterans	4,131	0	350	0	0	35,619	35,969	0	19,193	9,223	32	3,193	0	0	285	0	8,174
339.22142-NYS Home-Vetera	1,219	0	120	0	0	23,397	23,517	0	15,584	6,639	25	2,100	0	0	462	(74)	1,744
339.22143-WNY Vets Home	754	0	55	0	0	13,463	13,518	0	8,828	4,415	11	1,296	0	0	132	0	(410)
339.22144-Montrose S V H	5,397	0	30	0	0	29,360	29,390	0	20,270	8,083	36	2,500	0	0	228	0	3,670
339.22145-DOH Hospital Ho	5,368	0	0	0	0	115,333	115,333	0	0	0	0	0	0	0	101,178	0	19,523
339.22146-HEAP Earned Rev	(2)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(2)
339.22147-Quality of Care	20,164	0	1,387	0	0	0	1,387	1,000	0	0	0	0	0	0	0	0	20,551
339.22149-Motor Fuel Qual	260	0	2,800	0	0	0	2,800	0	1,271	1,227	39	768	0	0	0	0	(245)

**CASH COMBINING STATEMENT BY ACCOUNT  
MISCELLANEOUS SPECIAL REVENUE FUND (339)  
FY 2025**  
(thousands of dollars)

Account Code-Name	Opening Balance	Taxes	Miscellaneous Receipts	Federal Receipts	Bond & Note Proceeds	Transfers From	Total Receipts	Assistance and Grants	PS	NPS	Indirect Costs	UI Benefits	GSCs	Debt	Capital	Transfers To	Closing Balance
339.22150-Weights Measure	86	0	325	0	0	0	325	0	246	102	8	0	149	0	0	0	(94)
339.22151-Defer Comp Adm	(130)	0	820	0	0	0	820	0	404	133	24	0	266	0	0	0	(137)
339.22152-Hazard Abatement	1,144	0	200	0	0	0	200	150	0	0	0	0	0	0	0	0	1,194
339.22153-Education Stais	1,954	0	0	89	0	0	89	0	0	36	0	0	0	0	0	0	2,007
339.22154-Real Estate Fin	229	0	3,814	0	0	0	3,814	0	1,427	1,481	39	0	962	0	0	0	134
339.22156-NYC Rent Rev	19,260	0	80,508	0	0	0	80,508	0	28,964	12,934	1,659	0	22,374	0	0	4,115	29,722
339.22157-Medicaid Income	2,423	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2,423
339.22158-Rent Revenue	2,952	0	550	0	0	0	550	0	330	15	12	0	284	0	0	0	2,861
339.22159-CSFP Salvage Ac	160	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	160
339.22161-ES Stem Cell Tr	177	0	0	0	0	0	0	0	0	176	0	0	0	0	0	510	(509)
339.22162-Systems & Tech	24,663	0	7,300	0	0	0	7,300	0	560	450	20	0	350	0	0	5,569	25,014
339.22163-Patron Services	25,167	0	83,416	0	0	0	83,416	0	50,015	36,916	0	0	5,200	0	0	3,992	12,460
339.22165-Trans Aviati	224	0	4,410	0	0	0	4,410	0	0	4,709	0	0	0	0	0	0	(75)
339.22166-Teacher Ed Accr	12	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	12
339.22167-Training Academ	366	0	10	0	0	0	10	0	0	10	0	0	0	0	0	0	366
339.22168-Tax Rev Arrear	3,708	0	0	0	0	1,500	1,500	0	0	2,000	0	0	0	0	0	0	3,208
339.22169-TSCR Account	114,132	0	266,000	0	0	0	266,000	88,000	0	0	0	0	0	0	0	167,000	125,132
339.22170-Statewide Gamini	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1
339.22171-Recruitment Inc	638	0	39	0	0	2,587	2,626	0	0	3,521	0	0	0	0	0	0	(257)
339.22172-Undgrnd Sfty T	4,472	0	700	0	0	0	700	0	0	0	0	0	0	0	0	2,175	2,997
339.22173-Vol Fire Rec&Re	1,652	0	200	0	0	0	200	200	0	0	0	0	0	0	0	0	1,652
339.22174-HAVA Match	800	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	800
339.22175-VRSS	17	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	17
339.22177-Occ Hlth Clinic	56	0	10,383	0	0	5,020	15,403	13,560	466	11	14	0	310	0	0	98	1,000
339.22178-Crim Back Check	433	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	433
339.22180-SR-Connections	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1
339.22181-NYS Water Rescu	23	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	23
339.22182-OWIG Adm Reimb	222	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	222
339.22184-Wine Industry	5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	5
339.22185-Assembly Recyc	835	0	40	0	0	0	40	0	0	0	0	0	0	0	0	0	875
339.22186-Yth Fac PerDiem	309	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	309
339.22187-Provider Assess	6	0	1,050,000	0	0	0	1,050,000	1,050,000	0	0	0	0	0	0	0	0	6
339.22188-Fed Indirect Re	90	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	90
339.22189-DOCS Asset Forf	780	0	314	0	0	0	314	0	0	314	0	0	0	0	0	0	780
339.22190-Conference&Sign	(4)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(4)
339.22191-Educ Assessment	6	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	6
339.22192-Tax Ret Prep Fe	15,099	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	15,099
339.22193-Sales Tax Re Fe	13	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	13
339.22195-Equitable Shari	2,924	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2,924
339.22196-C & F Qual Enha	15	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	15
339.22197-UL-TVI Radia Dev	1,257	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,257
339.22198-HEP	37	0	0	0	0	0	0	0	0	300	0	0	0	0	0	0	(263)
339.22199-Airport Securit	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1
339.22202-SBCI Account	14	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	14
339.22203-Article X Inter	115	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	115
339.22206-Wholesale Mkt	5,460	0	0	0	0	0	0	0	0	700	0	0	0	0	0	0	4,760
339.22207-Tech Financing	51	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	51
339.22211-NYS Camp Financ	835	0	0	0	0	36,000	36,000	36,000	0	0	0	0	0	0	0	0	835
339.22212-Lake George Inv	4	0	350	0	0	0	350	0	35	285	10	0	20	0	0	0	4
339.22213-BOE Enforcement	1,456	0	125	0	0	0	125	0	0	125	0	0	0	0	0	0	1,456
339.22214-Fireworks Reven	1,099	0	320	0	0	0	320	0	182	0	7	0	129	0	0	0	1,101



CASH COMBINING STATEMENT BY ACCOUNT  
MISCELLANEOUS SPECIAL REVENUE FUND (339)

FY 2025

(thousands of dollars)

Account Code-Name	Opening Balance	Taxes	Miscellaneous Receipts	Federal Receipts	Bond & Note Proceeds	Transfers From	Total Receipts	Assistance and Grants	PS	NPS	Indirect Costs	UI Benefits	GSCs	Debt	Capital	Transfers To	Closing Balance
339.22215-Delivery Transf	2,566	0	1,000	0	0	0	1,000	0	0	1,000	0	0	0	0	0	0	2,566
339.22217-Eq Sh DTF Just	115	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	115
339.22218-Eq Sh DTF Treas	308	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	308
339.22221-Eq Sh Law Justi	5,478	0	1,185	0	0	0	1,185	0	0	1,185	0	0	0	0	0	0	5,478
339.22222-Eq Sh Law Treas	127	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	127
339.22226-Eq Sh SIG Treas	82	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	82
339.22228-Eq Sh WIG Treas	8	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	8
339.22231-Eq Sh DEC Justi	152	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	152
339.22233-Eq Shar-DMN Jus	272	0	260	0	0	0	260	0	0	250	0	0	0	0	0	0	282
339.22234-Eq Shar-DMN Tre	22	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	22
339.22235-Insitt Accred	(2)	0	570	0	0	0	570	0	302	59	6	0	171	0	0	47	(17)
339.22238-Eq Sh PRK Treas	0	0	50	0	0	0	50	0	0	50	0	0	0	0	0	0	0
339.22239-Opjoid Steward	166,216	0	0	0	0	0	0	11,500	0	0	0	0	0	0	0	0	154,716
339.22240-NYS Med Indmnty	(3,287)	0	0	0	0	20	20	0	1	0	1	0	1	0	0	0	(3,270)
339.22243-Securing Cities	89	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	89
339.22246-Behav Hlth Par	2,903	0	1,500	0	0	0	1,500	5,000	0	0	0	0	0	0	0	0	(997)
339.22247-Ent Div Job Tr	8,152	0	0	0	0	1,500	1,500	0	0	0	0	0	0	0	0	0	9,652
339.22248-CJ Discov Comp	12,729	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	12,729
339.22250-Emer Elect Out	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1
339.22251-Maj Ren Ene Dev	4,113	0	2,500	0	0	0	2,500	0	0	1,250	0	0	0	0	0	0	5,363
339.22252-Elevator Safety	663	0	850	0	0	0	850	0	0	0	0	0	0	0	0	800	713
339.22253-Sch Bus Mot Edu	71	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	71
339.22254-Anti Disc Hous	2,114	0	2,000	0	0	0	2,000	0	0	2,000	0	0	0	0	0	0	2,114
339.22255-Pharm Ben Mgr R	(3,402)	0	500	0	0	0	500	0	0	0	0	0	0	0	0	500	(3,402)
339.22257-Background Chec	2,047	0	4,000	0	0	0	4,000	0	0	4,000	0	0	0	0	0	0	2,047
339.22259-Eq Sh NYWC-Trea	219	0	100	0	0	0	100	0	0	100	0	0	0	0	0	0	219
339.22260-Eq Sh NYWC-Just	58	0	50	0	0	0	50	0	0	50	0	0	0	0	0	0	58
339.22262-Virt Currency	(9,552)	0	500	0	0	0	500	0	0	0	0	0	0	0	0	500	(9,552)
339.22263-TI IVE FC Enh	10,013	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	10,013
339.22264-NYWC Seiz Asset	445	0	150	0	0	0	150	0	0	150	0	0	0	0	0	0	445
339.22265-Aq&Farm Viabi	15	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	15
339.22266-Hez Mlt Rev Loa	624	0	0	0	0	2,000	2,000	0	0	0	0	0	0	0	0	0	2,624
339.22267-Healthcare Stab	0	0	0	0	0	350,000	350,000	350,000	0	0	0	0	0	0	0	0	0
339.EA000-Empl Assessment	0	0	1,554	0	0	0	1,554	0	1,554	0	0	0	0	0	0	0	0

**CASH COMBINING STATEMENT  
CAPITAL PROJECTS FUNDS  
FY 2025**  
(thousands of dollars)

	STATE CAPITAL PROJECTS (30060-30048)	DEDICATED HIGHWAY AND INFRASTRUCTURE (30050-30093)	STATE UNIVERSITY RESIDENCE HALLS REHABILITATION (30100-30258)	NEW YORK STATE CANALS/STORM INFRASTRUCTURE (30300-30349)	STATE PARK INFRASTRUCTURE (30350-30399)	PASSENGER FACILITY (30400-30448)	ENVIRONMENTAL THROUGH IMPROVED TRANSPORTATION (30600-30608)	HAZARDOUS WASTE REMEDIAL (30620-30628)	TRANSPORTATION CAPITAL FACILITIES (30630-30639)
Opening Fund Balance	0	1,700	149,604	13,504	(129,793)	16	379,690	0	3,328
Receipts:									
Taxes	0	1,229,874	0	0	0	0	257,350	0	0
Miscellaneous Receipts	3,581,190	1,227,671	0	2,000	324,800	0	49,650	0	0
Federal Receipts	0	4,505	0	0	0	0	0	0	0
<b>Total Receipts</b>	<b>3,581,190</b>	<b>2,462,050</b>	<b>0</b>	<b>2,000</b>	<b>324,800</b>	<b>0</b>	<b>307,000</b>	<b>0</b>	<b>0</b>
Disbursements:									
Assistance and Grants	3,408,903	58,981	0	0	0	0	0	0	0
State Operations	0	0	0	0	0	0	0	0	0
General State Charges	0	0	0	0	0	0	0	0	0
Debt Service	0	0	0	0	0	0	0	0	0
Capital Projects	3,828,172	2,002,409	100,000	2,200	309,800	0	380,000	0	0
<b>Total Disbursements</b>	<b>7,237,075</b>	<b>2,061,390</b>	<b>100,000</b>	<b>2,200</b>	<b>309,800</b>	<b>0</b>	<b>380,000</b>	<b>0</b>	<b>0</b>
Other Financing Sources (Uses):									
Transfers from Other Funds	3,659,135	5,391	75,000	0	23,593	0	120,718	0	0
Transfers to Other Funds	(3,250)	(406,051)	0	0	0	0	0	(340)	(25)
Bond & Note Proceeds	0	0	0	0	0	0	0	340	25
<b>Net Other Financing Sources (Uses)</b>	<b>3,655,885</b>	<b>(400,660)</b>	<b>75,000</b>	<b>0</b>	<b>23,593</b>	<b>0</b>	<b>120,718</b>	<b>0</b>	<b>0</b>
Change in Fund Balance	0	1,700	(25,000)	(200)	38,593	16	427,408	0	3,328
Closing Fund Balance	0	1,700	124,604	13,304	(91,200)	16	427,408	0	3,328

	ENVIRONMENTAL PROTECTION BOND ACT (1972) (30640-30648)	REBUILD AND RENEW TRANSPORTATION BOND (30650-30659)	TRANSPORTATION INFRASTRUCTURE RENEWAL BOND (30660-30669)	ENVIRONMENTAL QUALITY BOND ACT (1986) (30670-30679)	ACCELERATED CAPACITY AND TRANSPORTATION IMPROVEMENTS BOND (30680-30689)	CLEAN WATER/CLEAN AIR BOND (30690-30699)	FEDERAL CAPITAL PROJECTS (31350-31449)	FOREST PRESERVE EXPANSION TRANSPORTATION (31450-31499)	HAZARDOUS WASTE REMEDIAL (31500-31549)	SUBURBAN TRANSPORTATION (31650-31699)
Opening Fund Balance	737	6,362	4,255	5,550	2,778	1,428	(572,768)	1,167	(84,352)	582
Receipts:										
Taxes	0	0	0	0	0	0	0	0	0	0
Miscellaneous Receipts	0	0	0	0	0	0	244,000	10	135,956	0
Federal Receipts	0	0	0	0	0	0	3,216,352	0	0	0
<b>Total Receipts</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,460,352</b>	<b>10</b>	<b>135,956</b>	<b>0</b>
Disbursements:										
Assistance and Grants	0	0	0	0	0	0	1,117,007	0	0	0
State Operations	0	0	0	0	0	0	0	0	0	0
General State Charges	0	0	0	0	0	0	0	0	0	0
Debt Service	0	0	0	0	0	0	0	0	0	0
Capital Projects	0	0	0	0	0	0	2,201,456	10	124,956	0
<b>Total Disbursements</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,318,463</b>	<b>10</b>	<b>124,956</b>	<b>0</b>
Other Financing Sources (Uses):										
Transfers from Other Funds	0	0	0	0	0	0	23,323	0	50,827	0
Transfers to Other Funds	(740)	(9,001)	(25)	(3,807)	(25)	(3,861)	0	0	(25,200)	0
Bond & Note Proceeds	617	3,908	25	4,807	4,861	4,861	0	0	0	0
<b>Net Other Financing Sources (Uses)</b>	<b>(123)</b>	<b>(5,093)</b>	<b>0</b>	<b>1,000</b>	<b>0</b>	<b>1,000</b>	<b>23,323</b>	<b>0</b>	<b>25,627</b>	<b>0</b>
Change in Fund Balance	(123)	(5,093)	0	1,000	0	1,000	165,212	0	36,627	0
Closing Fund Balance	614	1,269	4,255	6,550	2,778	2,428	(407,556)	1,167	(47,725)	582

**CASH COMBINING STATEMENT  
CAPITAL PROJECTS FUNDS  
FY 2025**  
(thousands of dollars)

	DIVISION FOR YOUTH FACILITIES IMPROVEMENT (31700-31749)	HOUSING ASSISTANCE PROGRAM (31800-31809)	HOUSING PROGRAM (31850-31859)	NATURAL RESOURCE DAMAGES (31900-31909)	DEPARTMENT OF TRANSPORTATION ENGINEERING SERVICES (31950-31959)	STATE UNIVERSITY CAPITAL PROJECTS (32000-32099)	MISCELLANEOUS CAPITAL PROJECTS (32200-32249)	CITY UNIVERSITY OF NEW YORK CAPITAL PROJECTS (32250-32299)	MENTAL HYGIENE FACILITIES CAPITAL IMPROVEMENT (32300-32349)	CORRECTIONAL FACILITIES CAPITAL IMPROVEMENT (32350-32399)
<b>Opening Fund Balance</b>	(20,548)	(12,942)	(565,708)	26,553	(12,016)	101,367	146,752	98	(600,024)	(161,298)
<b>Receipts:</b>										
Taxes	0	0	0	0	0	0	0	0	0	0
Miscellaneous Receipts	50,463	0	968,361	1,000	0	45,000	37,285	0	360,572	254,620
Federal Receipts	0	0	0	0	0	0	0	0	0	0
<b>Total Receipts</b>	50,463	0	968,361	1,000	0	45,000	37,285	0	360,572	254,620
<b>Disbursements:</b>										
Assistance and Grants	0	0	1,804,481	0	0	0	0	0	111,000	0
State Operations	0	0	0	0	0	0	0	0	0	0
General State Charges	0	0	0	0	0	0	0	0	0	0
Debt Service	49,942	0	0	1,017	0	0	0	0	0	0
Capital Projects	49,942	0	1,804,481	1,017	0	45,000	244,614	0	294,393	354,964
<b>Total Disbursements</b>	99,884	0	1,804,481	1,017	0	45,000	244,614	0	405,393	354,964
<b>Other Financing Sources (Uses):</b>										
Transfers from Other Funds	0	0	835,545	0	0	20,000	33,443	0	97,132	107,489
Transfers to Other Funds	0	0	0	0	0	0	0	0	0	0
Bond & Note Proceeds	0	0	0	0	0	0	0	0	0	0
<b>Net Other Financing Sources (Uses)</b>	0	0	835,545	0	0	20,000	33,443	0	97,132	107,489
<b>Change in Fund Balance</b>	521	(12,942)	(566,283)	(17)	(12,016)	20,000	(173,886)	98	(547,713)	(154,133)
<b>Closing Fund Balance</b>	(20,027)	(12,942)	(566,283)	26,536	(12,016)	121,367	(27,134)	98	(547,713)	(154,133)

	SMART SCHOOLS BOND (30710-30719)	CLEAN WATER, CLEAN AIR, AND GREEN JOBS BOND (30720-30729)	NEW YORK STATE STORM RECOVERY (33000-33049)	DEDICATED INFRASTRUCTURE INVESTMENT (33050-33099)	CAPITAL PROJECTS OTHER	SUB TOTAL	ELIMINATIONS	FINANCIAL PLAN
<b>Opening Fund Balance</b>	0	0	(33,464)	29,144	0	(1,318,134)	0	(1,318,134)
<b>Receipts:</b>								
Taxes	0	0	0	0	0	1,487,224	0	1,487,224
Miscellaneous Receipts	0	0	0	0	0	7,282,578	0	7,282,578
Federal Receipts	0	0	0	0	0	3,220,857	0	3,220,857
<b>Total Receipts</b>	0	0	0	0	0	11,990,659	0	11,990,659
<b>Disbursements:</b>								
Assistance and Grants	0	0	0	38,886	0	6,539,258	0	6,539,258
State Operations	0	0	0	0	0	0	0	0
General State Charges	0	0	0	0	0	0	0	0
Debt Service	0	0	0	554,961	(1,000)	10,492,894	0	10,492,894
Capital Projects	0	0	0	593,847	(1,000)	17,032,152	0	17,032,152
<b>Total Disbursements</b>	0	0	0	987,694	(1,000)	17,032,152	0	17,032,152
<b>Other Financing Sources (Uses):</b>								
Transfers from Other Funds	0	0	0	644,586	0	5,696,182	(371,097)	5,325,085
Transfers to Other Funds	(300,000)	(50,000)	0	0	0	(802,348)	371,097	(431,251)
Bond & Note Proceeds	204,000	50,000	0	0	0	268,633	0	268,633
<b>Net Other Financing Sources (Uses)</b>	(96,000)	0	0	644,586	0	5,162,467	0	5,162,467
<b>Change in Fund Balance</b>	(96,000)	0	0	50,739	1,000	120,974	0	120,974
<b>Closing Fund Balance</b>	(96,000)	0	(33,464)	79,883	1,000	(1,197,160)	0	(1,197,160)

CASH COMBINING STATEMENT  
DEBT SERVICE  
FY 2025

	MENTAL HEALTH SERVICES (40100-40149)	GENERAL DEBT SERVICE (40150-40199)	HOUSING DEBT (40250-40299)	DEPARTMENT OF HEALTH INCOME (40300-40349)	CLEAN WATER/ CLEAN AIR (40400-40449)	LOCAL GOVERNMENT ASSISTANCE TAX (40450-40499)	SUB TOTAL	ELIMINATIONS	FINANCIAL PLAN
Opening Fund Balance	58,297	1,495	0	44,794	0	0	104,586	0	104,586
<b>Receipts:</b>									
Taxes	0	48,038,848	0	0	934,650	0	48,973,498	0	48,973,498
Miscellaneous Receipts	374,381	0	1,461	130,976	0	0	506,818	0	506,818
Federal Receipts	0	62,427	0	0	0	0	62,427	0	62,427
<b>Total Receipts</b>	<b>374,381</b>	<b>48,101,275</b>	<b>1,461</b>	<b>130,976</b>	<b>934,650</b>	<b>0</b>	<b>49,542,743</b>	<b>0</b>	<b>49,542,743</b>
<b>Disbursements:</b>									
Assistance and Grants	0	0	0	0	0	0	0	0	0
State Operations	0	37,735	0	1,715	0	0	39,450	0	39,450
General State Charges	0	0	0	0	0	0	0	0	0
Debt Service	0	3,143,953	0	18,902	0	0	3,162,855	0	3,162,855
Capital Projects	0	0	0	0	0	0	0	0	0
<b>Total Disbursements</b>	<b>0</b>	<b>3,181,688</b>	<b>0</b>	<b>20,617</b>	<b>0</b>	<b>0</b>	<b>3,202,305</b>	<b>0</b>	<b>3,202,305</b>
<b>Other Financing Sources (Use):</b>									
Transfers from Other Funds	2,432,199	348,874	0	42,069	0	0	2,823,142	(31,551)	2,791,591
Transfers to Other Funds	(2,810,835)	(45,268,969)	0	(146,835)	(934,650)	0	(49,161,289)	31,551	(49,129,738)
Bond & Note Proceeds	0	0	0	0	0	0	0	0	0
<b>Net Other Financing Sources (Uses)</b>	<b>(378,636)</b>	<b>(44,920,095)</b>	<b>0</b>	<b>(104,766)</b>	<b>(934,650)</b>	<b>0</b>	<b>(46,338,147)</b>	<b>0</b>	<b>(46,338,147)</b>
Change in Fund Balance	(4,255)	(508)	1,461	5,593	0	0	2,791	0	2,791
Closing Fund Balance	54,042	987	1,461	50,387	0	0	106,877	0	106,877

**CASH COMBINING STATEMENT BY ACCOUNT**  
**INTERNAL SERVICE**  
**FY 2025**  
(thousands of dollars)

Fund Account	Opening Balance	Taxes	Misc. Receipts	Federal Receipts	Bond Proceeds	Transfers From	Total Receipts	Assistance and Grants	PS	NPS	Indirect Costs	UI Benefits	GSCs	Debt	Capital	Transfers To	Total Disb.	Closing Balance
323.55000-Centr Services	(11)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(11)
323.55009-Admin Support	2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2
323.55010-Design & Constr	(14,869)	0	70,126	0	0	0	70,126	0	31,274	16,848	964	0	23,114	0	0	1,866	74,066	(18,809)
323.55020-OGS Ent Contr	(20,033)	0	158,000	0	0	0	158,000	0	642	162,873	21	0	400	0	0	0	163,936	(25,969)
323.55022-Business Svc Ct	(2,448)	0	0	0	0	33,000	33,000	0	30,433	2,719	0	0	0	0	0	0	33,152	(2,600)
323.550XX-Misc Centr Sv	107	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	107
323.5502X-OGS Exec Direct	31,167	0	120,000	0	0	0	120,000	0	5,576	118,051	180	0	3,747	0	0	105	127,659	23,508
323.5502Y-OGS Bldg Admin	12,025	0	24,429	0	0	9,500	33,929	0	2,400	30,094	77	0	1,601	0	0	0	34,172	11,782
323.5502Z-OGS Std & Purch	3,206	0	11,257	0	0	0	11,257	0	3,433	5,933	110	0	2,307	0	0	0	11,783	2,680
334.55050-Agencies Int Sv	12	0	0	0	0	50,000	50,000	0	0	0	0	0	0	0	0	0	0	50,012
334.55052-Archives R	(715)	0	1,729	0	0	0	1,729	0	955	114	28	0	543	0	0	0	1,640	(626)
334.55053-Fedl Single Aud	770	0	3,535	0	0	0	3,535	0	0	2,009	0	0	0	0	0	0	2,009	2,296
334.55054-Quick Copy Cent	(3)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(3)
334.55055-CS Administrat	(3,374)	0	5,963	0	0	0	5,963	0	2,963	536	96	0	1,953	0	0	1,651	7,199	(4,610)
334.55056-EHS Occup Hlth	(1)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(1)
334.55057-Banking Service	(6)	0	500	0	0	44,160	44,660	0	0	45,160	0	0	0	0	0	0	45,160	(505)
334.55058-Cult Resources	(4,731)	0	7,329	0	0	0	7,329	0	1,484	4,082	44	0	926	0	0	284	6,820	(4,222)
334.55059-Neighbor Work P	3	0	8,200	0	0	1,000	9,200	0	0	9,200	0	0	0	0	0	0	9,200	3
334.55060-Auto/Print Chgb	167	0	18,878	0	0	0	18,878	0	8,743	4,345	0	0	5,452	0	0	0	18,540	505
334.55061-NYT Account	6,932	0	2,000	0	0	0	2,000	0	0	2,000	0	0	0	0	0	0	2,000	6,932
334.55062-State Data Ctr	(7,599)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(7,599)
334.55063-Human Svcs Tele	22	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	22
334.55065-OPWDD Copy Cent	944	0	150	0	0	0	150	0	0	150	0	0	0	0	0	0	150	944
334.55066-Intrusion Detec	(1,263)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(1,263)
334.55067-Dom Violence Cr	(562)	0	859	0	0	0	859	0	476	107	3	0	0	0	0	0	586	(289)
334.55068-Statewide Train	100	0	8	0	0	0	8	0	93	(150)	3	0	62	0	0	0	8	100
334.55069-Centralized Tec	50,453	0	35,837	0	0	15,111	50,948	0	0	43,142	0	0	0	0	0	0	43,142	58,259
334.55070-Learning Mgmt S	1,747	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,747
334.55071-Labor Cont Ctr	(219)	0	2,021	0	0	0	2,021	0	1,164	167	28	0	772	0	0	0	2,131	(329)
334.55072-HS Cont Ctr	(2,475)	0	17,971	0	0	0	17,971	0	9,353	3,235	291	0	6,235	0	0	0	19,114	(3,618)
334.55074-Civil Recoverie	15,966	0	20,976	0	0	0	20,976	0	6,192	10,583	167	0	4,274	0	0	0	21,216	15,726
334.550MI-Personnel Mgmt	29	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	29
334.550XZ-Misc Intl Serv	(116)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(116)
343.55100-Mental Hygiene	88	0	1,600	0	0	0	1,600	0	652	500	17	0	401	0	0	0	1,570	118
347.55150-DFY Voc Educatn	48	0	25	0	0	0	25	0	0	0	0	0	0	0	0	0	0	73
394.55200-Joint Labor-Mgt	734	0	2,000	0	0	0	2,000	0	968	437	32	0	638	0	0	0	2,075	659
395.55251-Ex Dir Intl Aud	(6,403)	0	5,013	0	0	0	5,013	0	2,804	224	57	0	1,928	0	0	0	5,013	(6,403)
395.55252-CIO INFO TECH C	(61,620)	0	73,992	0	0	0	73,992	0	18,256	66,023	209	0	7,342	0	0	0	91,830	(79,458)
396.55300-Health Insuranc	5,047	0	14,121	0	0	9,000	23,121	0	10,158	1,822	329	0	6,701	0	0	3,428	22,438	5,730
396.55301-CS EBD Adm Reim	6	0	4,500	0	0	0	4,500	0	4,103	359	95	0	2,027	0	0	639	7,223	(2,717)
397.55350-Correctional In	21,496	0	49,000	0	0	23,773	72,773	0	18,517	37,528	738	0	9,636	0	0	0	66,419	27,850

CASH COMBINING STATEMENT BY ACCOUNT  
ENTERPRISE  
FY 2025  
(thousands of dollars)

Fund Account	Opening Balance	Taxes	Misc. Receipts	Federal Receipts	Bond Proceeds	Transfers From	Total Receipts	Assistance and Grants	PS	NPS	Indirect Costs	UI Benefits	GSCs	Debt	Capital	Transfers To	Total Disb.	Closing Balance
324.50000-DFY Commissary	161	0	120	0	0	0	120	0	0	125	0	0	0	0	0	0	125	156
325.50050-State Fair Rece	11,650	0	14,000	0	0	6,000	20,000	0	7,626	12,150	0	0	0	0	0	0	19,776	11,874
326.50100-DOCS Commissary	2,439	0	44,964	0	0	0	44,964	0	0	44,964	0	0	0	0	0	0	44,964	2,439
331.50301-Mental Disab Pr	18	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	18
331.50302-DFY Products	(1)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(1)
331.50304-Maps And Demogr	14	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	14
331.50305-Empire St Games	(3)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(3)
331.50306-DSS Trng Matris	197	0	24	0	0	0	24	0	0	0	0	0	0	0	0	0	0	221
331.50311-Arts & Crafts	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1
331.50313-TRAID Services	(1)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(1)
331.50318-Convention Ctr	(873)	0	1,497	0	0	0	1,497	0	652	476	21	0	438	0	0	0	1,587	(963)
331.50319-Altica Emp Mess	1,464	0	1,256	0	0	0	1,256	0	288	803	12	0	177	0	0	0	1,280	1,440
331.50322-Asset Preservat	168	0	14	0	0	0	14	0	0	25	0	0	0	0	0	0	25	157
331.50323-Farm Program	1,873	0	629	0	0	0	629	0	125	464	4	0	77	0	0	0	670	1,832
331.50327-Emp Plz Gift Sh	(360)	0	500	0	0	0	500	0	112	358	3	0	75	0	0	0	548	(408)
331.50331-Retail Sales	5,804	0	1,250	0	0	0	1,250	0	750	500	0	0	0	0	0	0	1,250	5,804
331.50332-Golf	8,509	0	17,000	0	0	0	17,000	0	10,000	7,000	0	0	0	0	0	0	17,000	8,509
351.50400-OMH Shelt Wkshs	1,933	0	2,200	0	0	0	2,200	0	0	2,200	0	0	0	0	0	0	2,200	1,933
352.50450-MR Shel Wkshp	2,304	0	950	0	0	0	950	0	0	1,050	0	0	0	0	0	0	1,050	2,204
353.50500-WH & MR Communi	5,919	0	2,200	0	0	0	2,200	0	383	1,172	10	0	238	0	0	0	1,803	6,316
353.50516-MR Community St	364	0	551	0	0	0	551	0	219	326	9	0	0	0	0	0	554	361
481.50650-U   Benefit Fnd	922,140	2,450,000	0	50,000	0	0	2,500,000	0	0	0	0	2,500,000	0	0	0	0	2,500,000	922,140
481.50651-Interest Assess	81,134	0	159,000	0	0	0	159,000	0	0	159,000	0	0	0	0	0	0	159,000	81,134
481.50652-Unemp Ins-Ad Pa	0	0	0	2,000	0	0	2,000	0	0	0	0	2,000	0	0	0	0	2,000	0
481.506FS-Federal Stimulu	(860,933)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(860,933)
E01.60850-CUNY SC Operat	91,346	0	2,867,182	0	0	0	2,867,182	0	1,720,668	383,059	0	0	729,908	0	0	3,924	2,837,559	120,969
E02.23250-CUNY SC Program	371,677	0	196,566	0	0	0	196,566	0	38,229	58,151	0	0	0	0	0	0	96,380	471,863

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

	General Fund	Stabilization Reserve Fund	Tax Reserve Fund	Contingency Reserve Fund	Community Projects Fund	Rainy Day Reserve Fund	Refund Reserve Account	Eliminations	Total
<b>Opening Fund Balance</b>	0	1,618	21	25	7,138	44,654	0	53,456	
<b>Receipts:</b>									
Taxes	56,922	0	0	0	0	0	0	56,922	
Miscellaneous Receipts	4,112	0	0	0	0	0	0	4,112	
Federal Receipts	0	0	0	0	0	0	0	0	
<b>Total Receipts</b>	61,034	0	0	0	0	0	0	61,034	
<b>Disbursements:</b>									
Assistance and Grants	82,419	0	0	0	0	0	0	82,419	
State Operations	15,524	0	0	0	0	0	0	15,524	
General State Charges	9,712	0	0	0	0	0	0	9,712	
Debt Service	0	0	0	0	0	0	0	0	
Capital Projects	0	0	0	0	0	0	0	0	
<b>Total Disbursements</b>	107,655	0	0	0	0	0	0	107,655	
<b>Other financing sources (uses):</b>									
Transfers from Other Funds	98,611	170	0	0	4,344	(7,911)	(47,690)	47,524	
Transfers to Other Funds	(51,990)	(170)	0	0	(3,344)	(860)	47,690	(8,674)	
Bond and Note Proceeds	0	0	0	0	0	0	0	0	
<b>Net other financing sources (uses)</b>	46,621	0	0	0	1,000	(8,771)	0	38,850	
<b>Change in Fund Balance</b>	0	0	0	0	1,000	(8,771)	0	(7,771)	
<b>Closing Fund Balance</b>	0	1,618	21	25	8,138	35,883	0	45,685	

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

	MENTAL HEALTH GIFTS AND DONATIONS (2090-2099)	COMBINED EXPENDABLE TRUST (2080-2099)	NEW YORK INTEREST ON LAWYER ACCOUNT (209C-2099)	NEW YORK STATE ARCHIVES PARTNERSHIP TRUST (2095D-2099)	CHILD PERFORMERS PROTECTION (209D-2099)	TUTION REIMBURSEMENT (2095D-2099)	LOCAL GOVERNMENT RECORDS MANAGEMENT IMPROVEMENT (209D-2099)	SCHOOL TAX RELIEF (2095D-2099)	CHARTER SCHOOL STIMULUS (209D-2099)	HEALTH CARE REFORMACT RESOURCES (209C-2099)	DEDICATED MASS TRANSPORTATION TRUST (2085D-2099)
Opening Fund Balance	877	64,689	538,333	(37)	545	12,209	8,732	0	9,404	(1)	94,472
<b>Receipts:</b>											
Taxes	0	0	0	0	0	0	0	1,396,911	0	547,000	432,441
Miscellaneous Receipts	72	(173,289)	188,000	318	120	5,098	9,396	0	0	6,969,320	140,723
Federal Receipts	0	0	0	0	0	0	0	0	0	0	0
<b>Total Receipts</b>	72	(173,289)	188,000	318	120	5,098	9,396	1,396,911	0	7,516,320	573,164
<b>Disbursements:</b>											
Assistance and Grants	0	8,804	77,500	0	0	0	5,056	1,396,911	4,837	7,295,132	632,028
State Operations	72	5,439	2,068	458	233	3,371	2,442	0	0	109,149	0
General State Charges	0	237	766	207	168	1,419	1,300	0	0	10,861	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
<b>Total Disbursements</b>	72	14,480	80,334	665	401	4,790	8,798	1,396,911	4,837	7,415,142	632,028
<b>Other Financing Sources (Uses):</b>											
Transfers from Other Funds	0	187,892	0	300	600	0	0	0	4,837	0	65,884
Transfers to Other Funds	0	(380)	0	(8)	(27)	(242)	(601)	0	0	(101,178)	0
Bond & Note Proceeds	0	0	0	0	0	0	0	0	0	0	0
<b>Net Other Financing Sources (Uses)</b>	0	187,512	0	292	573	(242)	(601)	0	4,837	(101,178)	65,884
Change in Fund Balance	877	64,432	645,999	(92)	837	12,275	8,729	0	9,404	(1)	101,492
Closing Fund Balance	500,198	15,213	1,252,290	(73,031)	6,721,795	(65,389)	516,074	492	10,046	124,271	8,458

	STATE LOTTERY (2090-2099)	COMBINED STUDENT LOAN (2095D-2099)	MTA FINANCIAL ASSISTANCE (2095D-2099)	FEDERAL USDA/FOOD AND NUTRITION SERVICES (2090D-2099)	FEDERAL HEALTH AND HUMAN SERVICES (2510D-2519)	FEDERAL EDUCATION (2520D-2529)	MISCELLANEOUS GRANTS (2530D-2599, 2595)	SEWAGE TREATMENT PROGRAM MANAGEMENT AND ADMINISTRATION (2100D-2109)	ENCON SPECIAL REVENUE (2160D-2149)	CONSERVATION (2130D-2139)	ENVIRONMENTAL PROTECTION AND OIL SPILL COMPENSATION (2200D-2249)
Opening Fund Balance	500,198	15,213	1,252,290	(73,031)	6,721,795	(65,389)	516,074	492	10,046	124,271	8,458
<b>Receipts:</b>											
Taxes	0	0	0	0	0	0	0	0	0	0	0
Miscellaneous Receipts	3,583,961	20,000	0	100,000	6,811	0	22,442	900	77,910	46,792	58,625
Federal Receipts	0	(10,500)	0	3,040,955	79,716,073	3,233,110	2,835,052	0	0	0	0
<b>Total Receipts</b>	3,583,961	9,500	0	3,140,955	79,722,884	3,233,110	2,857,494	900	77,910	46,792	58,625
<b>Disbursements:</b>											
Assistance and Grants	3,725,856	0	401,901	2,997,288	75,892,572	2,595,285	2,474,420	0	0	0	0
State Operations	35,551	4,000	0	70,975	1,342,474	561,514	291,680	432	64,606	28,746	16,276
General State Charges	14,215	0	0	15,336	137,186	64,029	60,494	266	23,790	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
<b>Total Disbursements</b>	3,775,622	4,000	401,901	3,083,599	77,372,232	3,220,828	2,836,594	698	88,396	42,133	25,560
<b>Other Financing Sources (Uses):</b>											
Transfers from Other Funds	9,856	0	401,901	0	0	0	0	0	20,957	75	29,006
Transfers to Other Funds	(4,870)	0	0	(57,356)	(2,350,652)	(12,328)	(380,900)	0	(13,751)	(1,895)	(46,493)
Bond & Note Proceeds	0	0	0	0	0	0	0	0	0	0	0
<b>Net Other Financing Sources (Uses)</b>	4,986	0	401,901	(57,356)	(2,350,652)	(12,328)	(380,900)	0	7,206	(1,820)	(17,487)
Change in Fund Balance	(186,675)	5,500	0	(73,031)	6,721,795	(65,389)	166,074	202	6,766	2,839	15,578
Closing Fund Balance	313,523	20,713	1,252,290	(73,031)	6,721,795	(65,389)	166,074	694	127,110	127,110	24,036



CASH COMBINING STATEMENT  
SPECIAL REVENUE FUNDS  
(Thousands of dollars)

	TRAINING AND EDUCATION PROGRAM ON OCCUPATIONAL SAFETY AND HEALTH (2150-2159)	LAWYERS' FUND FOR CLIENT PROTECTION (2190-2149)	EQUIPMENT LOAN FUND FOR THE DISABLED (2195-2199)	MASS TRANSPORTATION OPERATING ASSISTANCE (2400-2449)	CLEAN AIR (2450-2499)	NEW YORK STATE INFRASTRUCTURE TRUST (2150-2149)	LEGISLATIVE COMPUTER SERVICES (2150-2159)	STATE UNIVERSITY DORMITORY INCOME (4030-4099)	COMBINED NON-EXPENDABLE TRUST (2160-2169)	WINTER SPORTS EDUCATION TRUST (2170-2179)	ARTS CAPITAL GRANTS (2180-2189)
Opening Fund Balance	(10,234)	12,925	465	1,081,294	(40,796)	77	14,869	371,867	501	0	648
Receipts:											
Taxes	0	0	0	3,912,345	0	0	0	0	0	0	0
Miscellaneous Receipts	48,496	9,000	28	17,500	42,200	0	1,719	344,024	6	75	60
Federal Receipts	0	0	0	0	0	0	0	0	0	0	0
Total Receipts	48,496	9,000	28	3,929,845	42,200	0	1,719	344,024	6	75	60
Disbursements:											
Assistance and Grants	0	0	0	4,035,292	0	0	0	0	0	0	98
State Operations	54,037	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	72,284	11,200	111	4,041,836	39,283	0	950	0	6	75	98
Other Financing Sources (Uses):											
Transfers from Other Funds	0	0	0	38,378	0	0	0	0	0	0	0
Transfers to Other Funds	0	0	0	0	(6,404)	0	0	(408,535)	0	0	0
Bond & Note Proceeds	0	0	0	0	0	0	0	0	0	0	0
Net Other Financing Sources (Uses)	(23,788)	(2,200)	(83)	38,378	(6,404)	0	769	(408,535)	0	0	(38)
Change in Fund Balance	(34,022)	10,725	382	1,007,681	(44,283)	77	15,638	307,356	501	0	610
Closing Fund Balance											

	MISCELLANEOUS STATE SPECIAL REVENUE (2190-2149)	COURT FACILITIES INCENTIVE AID (2190-2149)	EMPLOYMENT TRAINING (2250-2259)	STATE UNIVERSITY INCOME (2850-2899)	CHEMICAL DEPENDENCE SERVICE (2270-2279)	LAKE GEORGE PARK TRUST (2270-2279)	STATE POLICE MOTOR VEHICLE LAW ENFORCEMENT APPOINTMENT THEFT AND INSURANCE FRAUD PREVENTION (2280-2289)	NEW YORK GREAT LAKES PROTECTION (2280-2289)	FEDERAL MAXIMIZATION CONTRACT (2290-2299)	HOUSING DEVELOPMENT PROGRAM (2290-2299)	NYS DOT HIGHWAY SAFETY PROGRAM (2300-2304)
Opening Fund Balance	2,446,879	13,601	57	2,450,902	2,141	193	98,178	360	26	1,734	(24,445)
Receipts:											
Taxes	0	0	0	0	0	0	0	0	0	0	0
Miscellaneous Receipts	3,187,575	150	0	5,970,087	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	3,187,664	150	0	5,970,087	7,249	1,208	123,625	160	0	900	3,068
Disbursements:											
Assistance and Grants	2,821,242	127,600	0	0	0	0	4,237	0	0	3,102	0
State Operations	1,558,299	2,200	0	7,810,544	7,226	972	10,073	157	0	0	3,971
General State Charges	504,674	1,000	0	609,597	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	4,884,215	130,800	0	8,420,141	7,226	1,472	14,310	218	0	3,102	3,971
Other Financing Sources (Uses):											
Transfers from Other Funds	685,797	132,000	0	3,018,163	0	0	0	0	0	0	0
Transfers to Other Funds	1,463,739	0	0	(281,418)	0	0	(112,420)	0	0	0	0
Bond & Note Proceeds	0	0	0	0	0	0	0	0	0	0	0
Net Other Financing Sources (Uses)	2,149,536	132,000	0	2,736,745	0	0	(112,420)	0	0	0	0
Change in Fund Balance	452,985	1,350	0	286,691	23	(264)	(3,105)	(58)	0	(2,202)	(903)
Closing Fund Balance	2,899,864	14,951	57	2,737,593	2,164	(71)	95,073	302	26	(468)	(25,348)

CASH COMBINING STATEMENT  
SPECIAL REVENUE FUNDS  
FY 2016  
(thousands of dollars)

	VOCATIONAL REHABILITATION (23950-23959)	DRINKING WATER PROJECTS MANAGEMENT AND ADMINISTRATION (23100-23149)	NEW YORK CITY CORRECTIONAL OPERATIONS OFFSET (23150-23199)	JUDICIARY PROCESSING OFFSET (23200-23249)	US OLYMPIC COMMITTEE/ LAWYERS TRAINING (23500-23549)	INDIGENT LEGAL SERVICES (23550-23599)	UNEMPLOYMENT INSURANCE ADMINISTRATION (23900-23949)	UNEMPLOYMENT INTEREST AND PENALTY (23600-23649)	UNEMPLOYMENT OCCUPATIONAL TRAINING (23950-23959)	FEDERAL EMPLOYMENT AND TRAINING GRANTS (26000-26049)	COMMERCIAL GAMING REVENUE (23700-23749)
<b>Opening Fund Balance</b>	130	(1,107)	(31,596)	16,685	339	680,938	144,412	60,422	(510)	(10,473)	15,939
<b>Receipts:</b>											
Taxes	0	0	0	0	0	0	0	0	0	0	0
Miscellaneous Receipts	70	0	35,000	60,000	85	212,662	56,151	15,866	0	0	178,341
Federal Receipts	0	0	0	0	0	0	345,227	0	7,780	167,019	0
<b>Total Receipts</b>	70	0	35,000	60,000	85	212,662	401,378	15,866	7,780	167,019	178,341
<b>Disbursements:</b>											
Assistance and Grants	20	0	0	0	0	327,184	9,339	0	7,780	134,762	174,800
State Operations	28	0	26,500	42,100	75	30,502	237,310	1,325	0	24,149	7,555
General State Charges	0	0	14,800	20,866	0	3,001	111,981	1,173	0	8,258	4,634
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
<b>Total Disbursements</b>	48	0	41,300	62,966	75	360,687	358,630	2,498	7,780	167,169	186,989
<b>Other Financing Sources (Use):</b>											
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)	(5,163)	0	0	(2)
Bond & Note Proceeds	0	0	0	0	0	0	0	0	0	0	0
<b>Net Other Financing Sources (Uses)</b>	0	(1,108)	2,700	(2,966)	0	(186,000)	(36,569)	(5,163)	0	0	(2)
<b>Change in Fund Balance</b>	22	(1,108)	(3,600)	(2,966)	10	(334,025)	6,179	8,205	0	(150)	(8,650)
<b>Closing Fund Balance</b>	152	(2,215)	(35,196)	13,719	349	346,913	150,591	68,627	(510)	(10,623)	7,289

	MEDICAL GAMING TRUST (23750-23799)	DEDICATED MISCELLANEOUS STATE SPECIAL REVENUE (23800-23899)	INTERACTIVE FANTASY SPORTS (24950-24954)	HEALTH CARE TRANSFORMATION (24850-24899)	CHARITABLE GIFTS TRUST FUND (24900-24949)	NEW YORK STATE CANNABIS REVENUE (24800-24849)	MOBILE SPORTS WAGERING (24950-24959)	SPECIAL REVENUE OTHER	SUB TOTAL	ELIMINATIONS	FINANCIAL PLAN
<b>Opening Fund Balance</b>	9,666	416,916	1,982	250,000	126	37,615	241,040	0	16,866,406	0	16,866,406
<b>Receipts:</b>											
Taxes	3,000	400	0	0	0	245,000	0	0	6,537,097	0	6,537,097
Miscellaneous Receipts	0	68,816	5,000	0	0	0	1,188,000	0	22,634,320	0	22,634,320
Federal Receipts	0	0	0	0	0	0	0	0	89,334,805	0	89,334,805
<b>Total Receipts</b>	3,000	69,216	5,000	0	0	245,000	1,188,000	0	118,506,222	0	118,506,222
<b>Disbursements:</b>											
Assistance and Grants	6,350	79,397	0	0	0	7,729	1,418,000	(1,000)	106,663,522	0	106,663,522
State Operations	5,309	11,944	367	0	0	55,437	0	1,000	12,472,739	0	12,472,739
General State Charges	1,614	4,869	64	0	0	16,210	0	0	1,690,490	0	1,690,490
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
<b>Total Disbursements</b>	13,273	96,210	431	0	0	79,376	1,418,000	0	120,826,751	0	120,826,751
<b>Other Financing Sources (Use):</b>											
Transfers from Other Funds	6,550	0	0	125,000	0	0	0	0	4,757,896	(1,029,054)	3,728,842
Transfers to Other Funds	0	(45)	(5,000)	(250,000)	0	(4,856)	0	0	(2,832,462)	1,029,054	(1,803,408)
Bond & Note Proceeds	0	0	0	0	0	0	0	0	0	0	0
<b>Net Other Financing Sources (Uses)</b>	6,550	(45)	(5,000)	(125,000)	0	(4,856)	0	0	1,925,434	0	1,925,434
<b>Change in Fund Balance</b>	(3,723)	(27,039)	(431)	(125,000)	0	160,768	(230,000)	0	(395,095)	0	(395,095)
<b>Closing Fund Balance</b>	5,943	389,877	1,551	125,000	126	198,383	1,104	0	16,471,311	0	16,471,311

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 Distb.	Closing Balance
019.20000-Ment Hyg Gifts	875	0	72	0	0	0	72	0	0	72	0	0	0	0	0	0	72	875
020.20100-Combined Exp Tr	(35)	0	(186,300)	0	0	186,300	0	0	0	0	0	0	0	0	0	0	0	(35)
020.20101-Planting Fields	1,182	0	350	0	0	0	350	216	216	48	7	0	162	0	0	0	433	1,099
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	34	0	0	0	0	0	0	0	0	35	0	0	0	0	0	0	35	(1)
020.20110-Oxford Donation	442	0	166	0	0	0	166	0	0	50	0	0	0	0	0	0	50	588
020.20111-Donat-St.Albans	(8)	0	0	0	0	0	0	0	0	13	0	0	0	0	0	0	13	(21)
020.20112-CVB Gifts & Beq	122	0	5	0	0	0	5	0	0	8	0	0	0	0	0	0	8	119
020.20113-Donations-Bataw	82	0	19	0	0	0	19	0	0	40	0	0	0	0	0	0	40	61
020.20114-Montrose Donati	266	0	12	0	0	0	12	0	0	13	0	0	0	0	0	0	13	265
020.20116-IBR Genetic Cou	121	0	108	0	0	0	108	0	0	108	0	0	0	0	0	0	108	121
020.20118-Tech Transfer	22	0	50	0	0	0	50	0	0	28	0	0	0	0	0	0	28	44
020.20120-Spec Events	1,105	0	1,012	0	0	0	1,012	97	97	915	3	0	65	0	0	0	1,080	1,037
020.20123-L.M. Josephthal	50	0	1	0	0	0	1	0	0	1	0	0	0	0	0	0	1	50
020.20124-OSC Misc. Grant	15	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	15
020.20126-NYSCB Ven Stand	5,226	0	2,400	0	0	0	2,400	0	0	911	0	0	0	0	0	0	911	6,715
020.20127-DMNA Military	12	0	(1)	0	0	0	(1)	0	0	(1)	0	0	0	0	0	0	(1)	12
020.20128-WB Hoyr Memoria	5,069	0	0	0	0	622	622	750	0	0	0	0	0	0	0	0	750	4,941
020.20129-NYSCB Gift& Beq	153	0	0	0	0	0	0	0	0	17	0	0	0	0	0	0	17	136
020.20130-St Transm Money	13,436	0	260	0	0	0	260	0	0	0	0	0	0	0	0	0	0	13,696
020.20142-Youth Grants &	306	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	306
020.20143-Alzheimers Dis	609	0	270	0	0	270	540	670	0	0	0	0	0	0	0	0	670	479
020.20144-Local Gov Comm	167	0	12	0	0	0	12	0	0	7	0	0	0	0	0	0	7	172
020.20147-Prostate/Testic	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1
020.20149-Autism Aware &	1,015	0	139	0	0	0	139	0	0	22	0	0	0	0	0	0	22	1,132
020.20150-Emergency Serv	21,957	0	3,000	0	0	0	3,000	3,349	0	0	0	0	0	0	0	0	3,349	21,608
020.20151-Batavia-Chariot	421	0	20	0	0	0	20	0	0	25	0	0	0	0	0	0	25	416
020.20152-Rome-Gifts And	124	0	20	0	0	0	20	0	0	20	0	0	0	0	0	0	20	124
020.20155-Br Can Res & Ed	1,105	0	540	0	0	500	1,040	1,620	0	0	0	0	0	0	0	0	1,620	525
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	39	0	5	0	0	0	5	0	0	6	0	0	0	0	0	0	6	38
020.20166-Erie Canal Muse	30	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	30
020.20167-Grants and Bequ	9	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	9
020.20174-Life Pass-It on	433	0	530	0	0	0	530	0	0	661	0	0	0	0	0	0	661	302
020.20176-Misc. Gifts Acc	(1,051)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(1,051)
020.20178-Multiple Sclero	17	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	17
020.20182-Parole Otrc Mem	43	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	43
020.20183-Prostate Cancer	2,883	0	240	0	0	200	440	520	0	0	0	0	0	0	0	0	520	2,803
020.20185-Percy T Phillip	59	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	59
020.20192-Missing Children	437	0	407	0	0	0	407	0	281	146	0	0	0	0	0	0	427	417
020.20197-DCJ01 Comb Gift	(2)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(2)
020.20199-HESC Gifts Dona	603	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	603
020.201B4-DFY Rec & Welir	(3)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(3)
020.201DR-Human Rights Dis	(9)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(9)
020.201F1-Women Vet Monum	150	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	150
020.201GW-CCF Grts & Beqs	2	0	50	0	0	0	50	0	14	102	1	0	10	0	0	0	127	(75)
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	1,706	0	1,500	0	0	0	1,500	1,000	0	73	0	0	0	0	0	0	1,073	2,133
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	679	0	300	0	0	0	300	0	0	0	0	0	0	0	0	0	0	979
020.201ZZ-Donated Funds	(92)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(92)
020.20200-NY Teen Hth Ed	109	0	120	0	0	0	120	120	0	0	0	0	0	0	0	0	120	109

CASH COMBINING STATEMENT BY ACCOUNT  
SPECIAL REVENUE OTHER FUNDS (Excluding Fund 339)  
FY 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 Distb.	Closing Balance
020.20201-Veterans Rem Ce	2,563	0	75	0	0	0	75	0	0	160	0	0	0	0	0	0	160	2,478
020.20204-Homesless Vet AS	171	0	154	0	0	0	154	600	0	0	0	0	0	0	0	0	600	(275)
020.20205-Mental Illness	21	0	58	0	0	0	58	75	0	0	0	0	0	0	0	0	75	4
020.20206-Women's Cancer	139	0	75	0	0	0	75	100	0	0	0	0	0	0	0	0	100	114
020.20208-Vets Home Assis	295	0	87	0	0	0	87	0	0	382	0	0	0	0	0	380	762	(380)
020.20209-Combined Gifts	2,215	0	222	0	0	0	222	0	0	225	0	0	0	0	0	0	225	2,212
023.20300-N Y Int Lawyers	538,336	0	188,000	0	0	0	188,000	77,500	1,160	876	32	0	766	0	0	0	80,334	646,002
024.20350-NY Archvs Pine	(38)	0	318	0	0	300	618	0	316	132	10	0	207	0	0	8	673	(93)
025.20401-Child Performer	548	0	120	0	0	600	720	0	217	9	7	0	168	0	0	27	428	840
050.20451-Tuition Reimb	6,211	0	705	0	0	0	705	0	0	216	0	0	101	0	0	0	317	6,599
050.20452-Voc School Supe	6,000	0	4,393	0	0	0	4,393	0	2,032	1,069	54	0	1,318	0	0	242	4,715	5,678
052.20501-Loc Govt Record	8,727	0	9,396	0	0	0	9,396	5,056	2,000	389	53	0	1,300	0	0	601	9,399	8,724
053.20550-Sch Tax Relief	(1)	1,396,911	0	0	0	4,837	4,837	1,396,911	0	0	0	0	0	0	0	0	1,396,911	(1)
054.20601-Charter School	9,406	0	0	0	0	0	0	4,837	0	0	0	0	0	0	0	0	4,837	9,406
056.20701-Greenway Commun	(1)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(1)
056.20702-Greenway Herit	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1
059.20751-Alcohol&Subst A	(1)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(1)
061.20801-Tobacco Chtr &	(3,961)	0	0	0	0	0	0	0	1,968	161	62	0	1,451	0	0	156	3,798	(7,759)
061.20802-Health Care Srv	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1
061.20803-Medicaid Fraud	(1)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(1)
061.20804-Medical Assist.	(4,882,998)	0	0	0	0	0	0	4,990,513	0	0	0	0	0	0	0	0	4,990,513	(9,873,511)
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	(390,528)	0	0	0	0	0	0	295,347	896	17,368	25	0	564	0	0	0	314,200	(704,728)
061.20809-EMS Training	(11,555)	0	0	0	0	0	0	7,570	10,407	11,008	124	0	2,551	0	0	185	31,845	(43,400)
061.20810-Child Health In	(1,473,921)	0	0	0	0	0	0	1,312,385	1,061	22,226	52	0	724	0	0	85	1,336,533	(2,810,454)
061.20811-HCRA Undistrib	7,429,605	547,000	6,922,904	0	0	0	7,469,904	0	0	0	0	0	0	0	0	96,304	96,304	14,803,205
061.20812-Hospital Based	(2)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(2)
061.20813-Ad Home Res Co	37	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	37
061.20814-Primary Care In	(307)	0	0	0	0	0	0	0	348	0	9	0	205	0	0	22	584	(891)
061.20815-Prev 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	(618,793)	0	0	0	0	0	0	626,800	0	0	0	0	0	0	0	4,300	631,100	(1,249,893)
061.20818-EPIC Premium	(20,103)	0	46,416	0	0	0	46,416	62,517	701	9,768	24	0	543	0	0	47	73,600	(47,287)
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	264	0	0	0	0	0	0	0	242	3	7	0	176	0	0	0	428	(164)
061.20822-Cig Task Force	(3,778)	0	0	0	0	0	0	0	2,419	206	64	0	1,487	0	0	0	4,176	(7,954)
061.20823-NYSOH	(23,962)	0	0	0	0	0	0	0	5,384	23,630	986	0	3,160	0	0	79	33,239	(57,201)
073.20851-Transit Authori	72,625	337,771	109,409	0	0	51,394	498,574	492,771	0	0	0	0	0	0	0	0	492,771	78,428
073.20852-Railroad Account	12,987	59,607	19,286	0	0	9,216	88,109	87,116	0	0	0	0	0	0	0	0	87,116	13,980
073.20853-DMTF	8,860	35,063	12,028	0	0	5,274	52,365	52,141	0	0	0	0	0	0	0	0	52,141	9,084
160.20901-Education - New	294,895	0	2,431,000	0	0	9,856	2,440,856	2,590,856	0	0	0	0	0	0	0	0	2,590,856	144,895
160.20902-Lottery Adm New	138,021	0	42,921	0	0	0	42,921	0	17,501	14,206	681	0	12,747	0	0	4,204	49,339	131,603
160.20903-VLT Administrat	29,208	0	12,040	0	0	0	12,040	0	1,970	1,114	79	0	1,468	0	0	666	5,297	35,951
160.20904-VLT - Education	38,074	0	1,098,000	0	0	0	1,098,000	1,135,000	0	4,000	0	0	0	0	0	0	1,135,000	1,074
221.20950-Comb Student Ln	15,216	0	20,000	0	0	0	20,000	0	0	0	0	0	0	0	0	0	0	20,716
225.23651-Mobility Tax Tr	2,908	0	0	0	0	2,442,250	2,442,250	244,250	0	0	0	0	0	0	0	0	244,250	2,908
225.23652-MTA Aid Trust	428	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	428
225.23653-NY Cen Bus Dis	121,957	0	0	0	0	157,651	157,651	157,651	0	418	0	0	266	0	0	0	157,651	121,957
300.21002-Encon Admin Acc	491	0	900	0	0	0	900	0	0	14	0	0	0	0	0	0	698	693
301.21051-EnCon Energy Ef	111	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	111
301.21052-EnCon-Seized As	108	0	20	0	0	0	20	0	0	0	0	0	0	0	0	0	0	128
301.21053-Wst Tire Mgt/Re	35,998	0	20,000	0	0	0	20,000	0	11,860	391	373	0	7,768	0	0	3,000	23,392	32,606
301.21054-Oil & Gas Accou	75	0	108	0	0	0	108	0	0	119	0	0	0	0	0	0	119	64
301.21055-Marine/Coastal	203	0	13	0	0	0	13	0	0	0	0	0	0	0	0	0	0	216
301.21060-Indirect Charge	(6,348)	0	0	0	0	10,157	10,157	0	6,917	6,976	164	0	3,289	0	0	2,085	19,431	(15,622)

CASH COMBINING STATEMENT BY ACCOUNT  
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301.21061-Hazardous Sub B	2,398	0	350	0	0	0	350	0	215	40	8	0	113	0	0	0	376	2,372
301.21063 S-Area Landfill	13	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	13
301.21064-Utility Envir R	(155)	0	0	0	0	1,800	1,800	0	1,250	0	33	0	672	0	0	0	1,955	(310)
301.21065-Federal Grant I	356	0	40	0	0	9,000	9,040	0	8,495	168	0	0	0	0	0	1,041	9,704	(308)
301.21066-Low Level Radio	(897)	0	2,811	0	0	0	2,811	0	1,441	226	47	0	975	0	0	433	3,122	(1,208)
301.21067-Recreation Acco	33,674	0	10,200	0	0	0	10,200	0	2,322	776	85	0	887	0	0	455	4,525	39,349
301.21077-Public Safety R	56	0	30	0	0	0	30	0	0	0	0	0	0	0	0	0	38	48
301.21080-Encon Magazine	510	0	705	0	0	0	705	0	164	0	0	0	0	0	0	150	314	901
301.21081-Environmental R	(85,424)	0	28,600	0	0	0	28,600	0	12,046	2,439	447	0	5,965	0	0	6,187	27,084	(83,908)
301.21082-Natural Resourc	70	0	4,811	0	0	0	4,811	0	577	397	19	0	388	0	0	400	1,781	3,100
301.21083-UST-Trust Recov	926	0	12	0	0	0	12	0	0	0	67	0	0	0	0	0	0	938
301.21084-Mined Land Recl	8,340	0	4,210	0	0	0	4,210	0	1,955	105	0	0	1,308	0	0	0	3,435	9,115
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-Aggr	20,050	0	6,000	0	0	0	6,000	0	3,849	480	117	0	2,425	0	0	0	6,871	19,179
302.21150-Conservation	33,250	0	43,222	0	0	75	43,297	0	21,108	5,724	609	0	12,663	0	0	1,820	41,924	34,623
302.21151-Marine Resource	7,138	0	1,480	0	0	0	1,480	0	1,077	0	33	0	666	0	0	0	1,776	6,842
302.21152-Migratory Bird	(35)	0	10	0	0	0	10	0	0	45	0	0	0	0	0	0	45	(70)
302.21153-Guides License	484	0	55	0	0	0	55	0	66	9	2	0	38	0	0	0	115	424
302.21154-Fish And Game T	83,345	0	2,000	0	0	0	2,000	0	0	0	0	0	0	0	0	75	75	85,270
302.21155-Surf Clam/Quaho	(96)	0	0	0	0	0	0	0	34	38	1	0	20	0	0	0	93	(189)
302.21156-Habitat Account	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1
302.21157-Venison Donato	95	0	25	0	0	0	25	0	0	0	0	0	0	0	0	0	0	120
302.21158-OUTDOOR REC & T	78	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	78
303.21201-Oil Spill - DAC	3	0	622	0	0	705	1,327	0	813	63	20	0	547	0	0	0	1,443	(113)
303.21202-Oil Sp Relocam	(59)	0	0	0	0	301	301	0	201	11	6	0	147	0	0	0	365	(123)
303.21203-Oil Spill - DEC	(2,879)	0	0	0	0	28,000	28,000	0	11,292	1,676	363	0	7,545	0	0	0	20,876	4,245
303.21204-Oil Spill - DAC	13,974	0	43,996	0	0	0	43,996	0	0	0	0	0	0	0	0	32,793	32,793	25,177
303.21205-License Fee Sur	0	0	13,700	0	0	0	13,700	0	0	0	0	0	0	0	0	13,700	13,700	0
303.21206-Law Oil Spill	(2,582)	0	307	0	0	0	307	0	1,734	50	47	0	1,045	0	0	0	2,876	(5,151)
305.21251-OSH Trng & Educ	(6,895)	0	26,357	0	0	0	26,357	0	21,176	12,713	628	0	9,208	0	0	0	43,725	(24,263)
305.21252-OSHA Inspection	(3,341)	0	22,139	0	0	0	22,139	0	14,530	4,472	518	0	9,039	0	0	0	28,559	(9,761)
306.21301-CSF Regis Fee	12,926	0	9,000	0	0	0	9,000	0	700	10,100	0	0	400	0	0	0	11,200	10,726
307.21351-Equipment Loan	468	0	28	0	0	0	28	0	0	111	0	0	0	0	0	0	111	385
313.21401-Pub Tran Systems	19,825	101,325	0	0	0	17,203	118,528	118,941	705	200	26	0	480	0	0	0	120,352	18,001
313.21402-Metropolitan Ma	1,061,349	3,811,020	17,500	0	0	21,175	3,849,695	3,916,351	2,744	421	100	0	1,868	0	0	0	3,921,484	989,560
313.21403-Urban Mass Tran	121	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	121
313.21404-Add Mass Trans	(1)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(1)
314.21451-Operating Permit	(44,326)	0	9,200	0	0	0	9,200	0	3,624	2,047	86	0	1,763	0	0	0	7,520	(42,646)
314.21452-Mobile Source	3,518	0	33,000	0	0	0	33,000	0	17,077	2,669	532	0	11,485	0	0	6,404	38,167	(1,649)
318.21501-Housing Resene	76	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	76
321.21551-Legis Comp R&D	14,795	0	1,717	0	0	0	1,717	0	0	950	0	0	0	0	0	0	950	15,562
321.21552-Demographics/R	72	0	2	0	0	0	2	0	0	0	0	0	0	0	0	0	0	74
330.40350-S U Domn Income	371,865	0	344,024	0	0	0	344,024	0	0	6	0	0	0	0	0	408,535	408,535	307,354
332.21651-Brummer Award	55	0	6	0	0	0	6	0	0	0	0	0	0	0	0	0	6	55
332.21652-William Vorce F	262	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	262
332.21653-Rocky Pocantico	(2)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(2)
332.21654-OPWDD Nonexp Tr	74	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	74
332.21656-Helen Hayes Hos	15	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	15
332.21657-Cunningham Fund	100	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	100
333.21700-Winir Sports Ed	0	0	75	0	0	0	75	0	0	75	0	0	0	0	0	0	75	0
338.21851-ARIS Capital Re	647	0	60	0	0	0	60	98	0	0	0	0	0	0	0	0	98	609
340.22501-CFIA Undistrib	13,602	0	150	0	0	132,000	132,150	127,600	2,100	100	0	0	1,000	0	0	0	130,800	14,952
341.22552-DFY-NYC Summer	57	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	57
345.22652-L I Vets Home	29,527	0	67,766	0	0	76	67,842	0	39,823	24,652	0	0	0	0	0	0	64,475	32,894
345.22653-S U Genl IFR	1,046,736	0	1,029,446	0	0	31,487	1,060,933	0	281,158	682,805	0	0	14,388	0	0	54,262	1,032,613	1,075,056

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Fund Account	Opening Balance	Taxes	Misc. Receipts	Federal Receipts	Bond Proceeds	Transfers From	Total Receipts	Assistance and Grants	PS	NPS	Indirect Costs	UI Benefits	GSCs	Debt	Capital	Transfers To	Total Distb.	Closing Balance
345.22654-S U Inc Offset	(22,299)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(22,299)
345.22655-Gen Rev Offset	77,074	0	1,399,832	0	0	1,863,842	3,263,674	0	2,687,575	235,568	0	0	593	0	0	108,048	3,031,784	938,964
345.22656-S U Hosp Opts	313,940	0	3,285,460	0	0	1,117,758	4,403,218	0	1,821,647	1,838,911	0	0	594,616	0	0	119,108	4,374,282	342,876
345.22657-SUNY Stabilizat	170,279	0	0	0	0	5,000	5,000	0	400	600	0	0	0	0	0	0	1,000	174,279
345.22658-State Univ Hosp	5,605	0	101,106	0	0	0	101,106	0	58,894	42,493	0	0	0	0	0	0	101,387	5,324
345.22659-SUNY Tuition Re	200,042	0	86,477	0	0	0	86,477	0	62,905	33,113	0	0	0	0	0	0	96,018	190,501
346.22700-Chem Dep Svcs	2,138	0	7,249	0	0	0	7,249	0	701	250	21	0	500	0	0	0	7,226	2,161
349.22751-Lk George Park	197	0	1,208	0	0	0	4,800	4,237	138	8	0	0	0	0	0	0	1,472	(67)
354.22801-MVTIFA	6,659	0	4,800	0	0	0	118,825	0	4,330	5,597	0	0	0	0	0	112,420	122,347	88,000
354.22802-St Police MV En	91,522	0	160	0	0	0	160	0	84	70	3	0	61	0	0	0	218	299
355.22851-Great Lakes Pro	357	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,577
359.22901-Revenue Maximiz	1,577	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1
359.22902-Local Maximizat	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(1,554)
359.22903-Rev Maxim Contr	(1,554)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(1,554)
360.22950-Housing Develop	1,733	0	900	0	0	0	900	3,102	3,394	577	0	0	0	0	0	0	3,102	(469)
362.23001-DOT Comm Ven Sa	(24,445)	0	3,068	0	0	0	3,068	0	0	0	0	0	0	0	0	0	3,971	(25,348)
365.23051-Vocatl Rehabil	133	0	70	0	0	0	70	20	0	28	0	0	0	0	0	0	48	155
366.23101-Drinking Water	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1
366.23102-Drink Water DOH	(1,108)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,108	1,108	(2,216)
368.23151-NYC County Cler	(31,595)	0	35,000	0	0	2,700	37,700	0	25,400	1,100	0	0	14,800	0	0	0	41,300	(35,195)
369.23201-Jud Data Proc O	16,683	0	60,000	0	0	0	60,000	0	41,900	200	0	0	20,866	0	0	0	62,966	13,717
385.23501-Lk Placid Train	339	0	85	0	0	0	85	0	0	75	0	0	0	0	0	0	75	349
390.23551-Indigent Legal	680,935	0	212,662	0	0	28,000	240,662	327,184	4,579	25,797	126	0	3,001	0	0	214,000	574,687	346,910
482.23601-UJ Sp Int & Pen	60,419	0	15,866	0	0	0	15,866	0	207	1,067	51	0	1,173	0	0	5,163	7,661	68,624
501.23701-Commercial Gami	35,459	0	164,000	0	0	0	164,000	165,500	189	126	6	0	126	0	0	0	165,821	33,638
501.23702-Comm Game Regul	(26,641)	0	5,041	0	0	0	5,041	0	6,870	270	220	0	4,508	0	0	2	11,870	(33,470)
501.23703-Prob Gambli Svcs	7,119	0	9,300	0	0	0	9,300	9,300	0	0	0	0	0	0	0	0	9,300	7,119
502.23750-Med Can Collect	(16)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(16)
502.23752-MCF - Cnty Dist	(2,062)	3,000	0	0	0	0	3,000	5,850	0	0	0	0	0	0	0	0	5,850	(4,912)
502.23753-MCF - Law Enfor	2,646	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2,646
502.23754-MCF - Addiction	2,295	0	0	0	0	0	0	500	0	0	0	0	0	0	0	0	500	1,795
502.23755-MCF-Hlth Operat	6,798	0	0	0	0	6,550	6,550	0	2,407	2,832	70	0	1,614	0	0	45	6,923	6,425
503.23800-Inter Recip Pos	111,217	0	1,200	0	0	0	1,200	0	475	458	13	0	308	0	0	0	1,299	111,118
503.23801-Hwy Use Tax Adm	4,004	400	500	0	0	0	900	0	181	202	6	0	111	0	0	0	500	4,404
503.23802-Cure Childhood	79	0	10	0	0	0	10	0	0	0	0	0	0	0	0	0	0	89
503.23804-Lipus Research	369	0	60	0	0	0	60	366	0	0	0	0	0	0	0	0	366	63
503.23806-NYS Secure Choi	(3,068)	0	0	0	0	0	0	0	700	770	30	0	500	0	0	0	2,000	(5,068)
503.23807-Military Fam Re	289	0	50	0	0	0	50	330	0	0	0	0	0	0	0	0	330	9
503.23808-Gifts For Food	574	0	150	0	0	0	150	0	0	0	0	0	0	0	0	0	0	724
503.23809-NYS ALS Res&Edu	248	0	35	0	0	0	35	0	0	0	0	0	0	0	0	0	0	283
503.23810-Down's Syn Res	7	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	7
503.23811-School Bas Hlth	175	0	50	0	0	0	50	28	0	0	0	0	0	0	0	28	197	354
503.23812-WTC Mem Scholar	354	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	354
503.23813-Leuk Lymph Myel	283	0	0	0	0	0	0	343	0	0	0	0	0	0	0	0	343	(60)
503.23814-Gift to the Art	195	0	300	0	0	0	300	300	0	0	0	0	0	0	0	0	300	195
503.23815-Sr Well Nutriti	465	0	40	0	0	0	40	0	0	0	0	0	0	0	0	0	0	505
503.23817-Opoid Settle	301,466	0	63,921	0	0	0	63,921	78,005	865	2,019	27	0	589	0	0	0	81,505	283,882
503.23818-SUD Ed & Recov	114	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	114
503.23819-Gift Gun Vio Re	67	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	67
503.23820-Lyme&Tick Res	36	0	0	0	0	0	0	25	0	0	0	0	0	0	0	0	0	61
503.23821-Gifts State Lib	44	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	44
503.CLCHA-Clim Chg Adapt	0	0	0	0	0	0	0	0	4,100	150	111	0	2,698	0	0	0	7,059	(7,059)
503.WZSCA-Wrk Zone Sp Cam	0	0	2,500	0	0	0	2,500	0	1,100	707	30	0	663	0	0	0	2,500	0
504.24950-Fan Sports Educ	2,564	0	5,000	0	0	0	5,000	0	0	0	0	0	0	0	0	5,000	5,000	2,564
504.24951-Fan Sport Admin	(584)	0	0	0	0	0	0	0	86	278	3	0	64	0	0	0	431	(1,015)
506.24850-Hlth Care Trans	250,000	0	0	0	0	125,000	125,000	0	0	0	0	0	0	0	0	250,000	250,000	125,000

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
S07.24900-High Caritable	20	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	20
S07.24901-Elem Sec Ed Cha	106	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	106
S08.24800-NY Cannabis Rev	35,471	245,000	0	0	0	0	245,000	0	26,074	27,683	967	0	15,817	0	0	0	70,541	209,930
S08.24801-Cannabis Educat	258	0	0	0	0	0	0	0	0	0	0	0	0	0	0	4,856	4,856	(4,598)
S08.24802-NYS Drug Tr&Ed	1,513	0	0	0	0	0	0	2,729	632	63	18	0	393	0	0	0	3,835	(2,322)
S08.24803-NYS Com Grants	372	0	0	0	0	0	0	5,000	0	0	0	0	0	0	0	0	5,000	(4,628)
S09.24955-Mob Sports Wage	241,039	0	1,188,000	0	0	0	1,188,000	1,418,000	0	0	0	0	0	0	0	0	1,418,000	11,039

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
339.211901-Article VII Int	9,713	0	500	0	0	0	500	133	0	0	0	0	0	0	0	0	10,080
339.211902-S P A R C S	8,130	0	6,600	0	0	8	6,608	0	985	3,905	33	0	725	0	0	36	9,054
339.211904-Fire Prev/Code	112,642	0	14,810	0	0	0	14,810	0	1,863	731	112	0	2,406	0	0	19,810	102,530
339.211905-NYS Twp Police	2,692	0	64,213	0	0	0	64,213	0	41,270	30	0	0	26,001	0	0	0	(396)
339.211906-DMV Seiz Assets	131	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	131
339.211907-Mental Hygiene	(2,134)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(2,134)
339.211909-M H Patient Inc	9	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	9
339.211911-Fin Cntrl Board	(771)	0	3,099	0	0	0	3,099	0	1,444	799	45	0	799	0	0	12	(771)
339.211912-Reg of Racing	(1,874)	0	12,647	0	0	0	12,647	0	5,911	3,684	236	0	1,378	0	0	458	(894)
339.211914-S U Constr Fund	122	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	122
339.211916-Nurses Aide Reg	1,149	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,149
339.211917-Med Frd Seized	182	0	176	0	0	0	176	0	0	176	0	0	0	0	0	0	182
339.211918-Child Care & Pr	3,878	0	287	0	0	0	287	0	0	0	0	0	0	0	0	0	4,165
339.211919-Cyber Sec Upgr	1,294	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,294
339.211920-Cert of Need	13,017	0	11,000	0	0	0	11,000	0	2,640	1,860	91	0	1,802	0	0	4,283	13,341
339.211921-Lobbying Enforc	2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2
339.211922-Continuing Care	1,820	0	131	0	0	0	131	0	76	6	2	0	37	0	0	0	1,830
339.211923-DOL Fee Penalty	35,629	0	20,383	0	0	800	21,183	0	6,628	1,973	239	0	4,672	0	0	600	42,700
339.211924-Educ Museum	385	0	892	0	0	0	892	0	300	362	10	0	190	0	0	62	353
339.211925-NS Him Receivship	1,192	0	25	0	0	0	25	0	0	0	0	0	0	0	0	0	1,217
339.211926-3rd Party Hlth	517	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	517
339.211927-Boating Noise L	2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2
339.211928-I Love NY Ves	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1
339.211929-Summer Sch Arts	(42)	0	684	0	0	0	684	0	119	587	4	0	78	0	0	0	(146)
339.211930-I Lve NY W Boat	276	0	280	0	0	0	280	0	70	25	4	0	59	0	0	0	398
339.211932-Snowmobile	5,084	0	6,650	0	0	0	6,650	6,650	111	150	9	0	81	0	0	0	4,733
339.211933-Tr Surplus Prop	11,031	0	2,200	0	0	0	2,200	0	0	0	0	0	0	0	0	974	12,257
339.211934-Hosp & Nurs Mgt	4	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	4
339.211935-Waterished Ptnr	(4)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(4)
339.211936-World Univ Game	3	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	3
339.211937-S U Dorm Reimb	(6)	0	0	0	0	250,845	250,845	0	134,698	116,146	0	0	0	0	0	0	(5)
339.211938-ODTA Train Cont	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1
339.211939-ODTA State Matc	3	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	3
339.211941-Methadone Regis	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1
339.211943-Energy Research	(1)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(1)
339.211944-Radiology	6,163	0	4,100	0	0	0	4,100	3,000	825	181	32	0	489	0	0	0	5,736
339.211945-Crim Jus Improv	35,435	0	16,373	0	0	38,938	55,311	54,160	3,845	6,029	147	0	2,373	0	0	737	23,455
339.211948-Farm Prod Insp	636	0	1,390	0	0	0	1,390	0	723	124	22	0	436	0	0	0	721
339.211950-FgprntID&Tech	94,930	0	15,000	0	0	0	15,000	0	0	1,837	0	0	0	0	0	14,543	93,550
339.211953-NY Fire Academy	(105)	0	468	0	0	0	468	0	326	374	10	0	258	0	0	0	(605)
339.211958-Domestic Awaren	130	0	7	0	0	0	7	0	0	3	0	0	0	0	0	0	134
339.211959-Environmental L	2,930	0	4,121	0	0	0	4,121	0	1,812	638	57	0	1,301	0	0	283	2,960
339.211960-HESC Ins Prem P	46,861	0	900	0	0	0	900	0	10,300	15,186	282	0	6,207	0	0	10,500	5,286
339.211961-Train Mgmt Eval	(2,172)	0	1,200	0	0	0	1,200	0	1,733	116	54	0	1,180	0	0	0	(4,055)
339.211962-Clin Lab Refrmc	(12,114)	0	18,259	0	0	0	18,259	0	5,825	2,825	184	0	4,396	0	0	5,453	(12,538)
339.211964-Pub Emp Rel Brd	984	0	86	0	0	0	86	0	2,281	157	72	0	1,721	0	0	730	362
339.211965-Radio Hlth Prot	191	0	5,132	0	0	0	5,132	0	0	50	0	0	0	0	0	0	57
339.211966-Cons Food Indus	57	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	57
339.211967-OHRD St Match	5,025	0	100	0	0	1,400	1,500	0	0	4,375	0	0	0	0	0	0	2,150
339.211968-Educatin Library	240	0	65	0	0	0	65	0	0	64	0	0	0	0	0	0	241
339.211969-Teacher Certif	12,001	0	8,138	0	0	0	8,138	0	4,689	2,983	104	0	3,003	0	0	450	8,910



**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 Dept/mt	57,417	0	113,159	0	0	0	113,159	0	52,635	14,109	1,614	0	38,777	0	0	5,600	57,841
339.21971-Cable TV Acct	11,387	0	2,433	0	0	0	2,433	0	1,401	109	50	0	945	0	0	0	11,315
339.21972-Econ Devel Asst	369	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	369
339.21973-Fin Svcs Seized	794	0	250	0	0	0	250	0	0	250	0	0	0	0	0	0	794
339.21975-ODD Earned Revn	(1)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(1)
339.21976-Motorcycle Sfy	(12)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(12)
339.21977-Business and Li	357,326	0	125,000	0	0	0	125,000	0	31,621	18,618	1,028	0	18,261	0	0	91,828	320,970
339.21978-Indlr Cost Reco	(3,566)	0	0	0	0	18,954	18,954	0	10,034	4,846	279	0	6,464	0	0	2,757	(8,992)
339.21979-High School Equ	1,834	0	225	0	0	0	225	0	0	244	0	0	0	0	0	0	1,815
339.21980-OTDA Program	2,711	0	0	0	0	500	500	0	0	200	0	0	128	0	0	0	2,883
339.21981-Disas Prep Conf	26	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	26
339.21982-Administration	5,062	0	13	0	0	13,350	13,363	0	3,628	7,155	115	0	2,860	0	0	560	4,107
339.21983-Rail Safety Ins	4	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	4
339.21984-Fedl Admin Reim	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1
339.21985-Abandon Prop Au	1,584	0	23,719	0	0	0	23,719	0	16,275	6,941	341	0	0	0	0	0	1,746
339.21986-Seized Assets	39	0	2	0	0	0	2	0	0	0	0	0	0	0	0	0	41
339.21987-Spinal Injury	25,458	0	0	0	0	8,500	8,500	6,500	0	0	0	0	0	0	0	0	27,458
339.21988-Child Supp Rev	78	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	78
339.21989-Mult Agen Train	3,077	0	0	0	0	12,000	12,000	0	1,917	10,363	60	0	1,305	0	0	0	1,432
339.21990-OC TF Crime Forf	2,971	0	1,507	0	0	0	1,507	0	0	1,507	0	0	0	0	0	0	2,971
339.21991-DMNA-Seiz Asset	2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2
339.21992-Critical Infras	279	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	279
339.21993-Radon Detection	881	0	20	0	0	20	20	0	0	30	0	0	0	0	0	0	871
339.21994-Insurance Dept	167,385	0	336,843	0	0	0	336,843	93,781	115,809	36,101	3,409	0	81,269	0	0	8,400	165,459
339.21995-Workers' Compen	35,013	0	246,004	0	0	0	246,004	0	96,171	59,097	2,628	0	64,090	0	0	12,753	46,278
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	18,467	0	3,982	0	0	0	3,982	0	3,857	2,216	145	0	2,139	0	0	0	14,092
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	17,910	0	17,000	0	0	0	17,000	0	474	14	15	0	286	0	0	0	34,121
339.219YL-OGS Bldg Admin	19,737	0	18,197	0	0	0	18,197	0	3,247	5,237	105	0	2,182	0	0	0	27,163
339.219YN-OGS Std & Purch	12,727	0	5,660	0	0	0	5,660	0	943	7,078	30	0	633	0	0	3,000	6,703
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	(368)	0	2,500	0	0	0	2,500	2,000	198	111	6	0	130	0	0	52	(365)
339.22003-Bell Jar Collec	52	0	1,875	0	0	0	1,875	0	548	437	22	0	409	0	0	500	11
339.22004-Inv & Util Serv	3,471	0	2,547	0	0	0	2,547	0	1,750	150	46	0	1,076	0	0	0	2,996
339.22008-Courts Special	319	0	13,300	0	0	0	13,300	0	500	12,600	0	0	200	0	0	0	319
339.22009-Asbestos Trning	936	0	867	0	0	0	867	0	236	8	7	0	176	0	0	0	1,376
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	46,573	0	103,822	0	0	0	103,822	0	63,851	11,251	1,897	0	41,651	0	0	7,928	23,817
339.22012-Atty Licensing	44,794	0	42,000	0	0	0	42,000	0	24,900	5,900	0	0	11,400	0	0	0	44,594
339.22014-DSS Prov Recovs	216	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	216
339.22015-Crimes Against	560	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	560
339.22017-Camp Smith Bill	525	0	197	0	0	0	197	0	0	201	0	0	0	0	0	0	521
339.22020-Comm Feed Lic	(1)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(1)
339.22023-Discover Queens	39	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	39
339.22024-Reven Arrearage	177,841	0	25,000	0	0	0	25,000	0	1,000	1,400	35	0	650	0	0	21,985	177,771
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	8,006	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	8,006
339.22027-Spec Conserv AC	33	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	33
339.22028-State Central R	22,114	0	4,600	0	0	0	4,600	0	154	0	5	0	105	0	0	97	26,353
339.22029-Plant Industry	820	0	529	0	0	0	529	0	809	91	26	0	486	0	0	0	(63)
339.22032-Batavia School	(10,478)	0	9,600	0	0	900	10,500	0	5,887	1,321	164	0	3,813	0	0	522	(11,685)
339.22034-Investment Serv	6,943	0	4,038	0	0	0	4,038	0	2,070	673	64	0	1,231	0	0	0	6,943
339.22035-Diabetes Resear	81	0	6	0	0	0	6	0	0	0	0	0	0	0	0	0	87
339.22037-Keep Kids Drug	112	0	9	0	0	0	9	0	0	0	0	0	0	0	0	0	121
339.22038-OPWDD Day Servi	(2,028)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(2,103)
339.22039-OSDC Finan Over	761	0	20	0	0	0	5,377	0	3,095	137	100	0	2,120	0	0	0	(2,103)
339.22040-Senate Recyclab	31,302	0	15,955	0	0	0	15,955	0	8,491	2,449	1,122	0	5,404	0	0	0	29,791
339.22041-Medicaid Fraud	4,475	0	1,944	0	0	0	1,944	0	63	1,710	2	0	28	0	0	0	4,616
339.22042-DED Marketing A	135	0	188	0	0	0	188	0	29	153	0	0	0	0	0	0	141
339.22044-Tug Hill Admin	418	0	541	0	0	0	541	491	0	50	0	0	0	0	0	0	418
339.22045-Settlement Enf	(126,858)	0	13,388	0	0	0	13,388	0	9,181	739	299	0	6,205	0	0	0	(129,894)
339.22046-Regulation of I	1,885	0	300	0	0	0	300	0	0	337	0	0	0	0	0	0	1,848
339.22047-NYS FLEX Spend	28	0	105	0	0	0	105	0	0	82	0	0	0	0	0	0	51
339.22050-Crime Victims B	72,239	0	61,200	0	0	0	61,200	0	28,747	12,212	695	0	19,093	0	0	3,324	69,368
339.22051-Ofc of Professi	2,235	0	0	0	0	0	0	0	0	459	0	0	0	0	0	0	1,776
339.22052-Army Rental A	(3,595)	0	9,600	0	0	1,020	10,620	0	4,409	725	123	0	2,860	0	0	436	(1,528)
339.22053-Rome School	2,388	0	1,300	0	0	0	1,300	0	0	650	0	0	0	0	0	0	3,038
339.22054-Seized Assets	(73,249)	0	34,000	0	0	0	34,000	0	22,181	6,580	690	0	15,048	0	0	477	(84,225)
339.22055-Traf Adjudicatn	(1)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(1)
339.22056-Fed Salary Shar	2,507	0	1,000	0	0	0	1,000	0	0	1,000	0	0	0	0	0	0	2,507
339.22057-Cook/Chill Acco	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1
339.22060-CredentiaI SNVs	(2)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(2)
339.22061-Seized Assets	52,146	0	79,653	0	0	0	79,653	0	36,881	24,553	1,420	0	16,799	0	0	0	52,146
339.22062-NYC Assessment	(2,587)	0	31,608	0	0	0	31,608	0	13,243	7,951	355	0	9,264	0	0	2,393	(4,185)
339.22063-Cultural Educat	(1)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(1)
339.22064-Distance Learn	(2,837)	0	125	0	0	0	125	0	395	472	13	0	261	0	0	1,961	(5,814)
339.22065-Exam & Misc Rev	8,731	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	8,731
339.22067-Trans Regul Acc	3,089	0	91	0	0	0	91	0	0	67	0	0	174	0	0	2,443	6,288
339.22068-Cons Prof Act	(4)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2,939
339.22070-OER NASDER	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(4)
339.22071-Fin Aid Audit	3	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1
339.22072-8th Air Force H	35	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	3
339.22074-FMS Account	2,445	0	470	0	0	0	470	0	240	12	8	0	178	0	108	0	35
339.22075-Funeral	14	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2,369
339.22076-FSHRP	52	0	15	0	0	0	15	0	0	15	0	0	0	0	0	0	14
339.22077-Educ Archives	1,553	0	1,153	0	0	0	1,153	0	722	50	19	0	373	0	0	0	52
339.22078-Local Services	11,189	0	2,600	0	0	0	2,600	0	0	0	0	0	0	0	0	0	1,542
339.22080-Adult Shelter	13,836	0	0	0	0	3,618	3,618	2,732	0	0	0	0	0	0	0	0	13,789
339.22081-QAA Earned Rev	51	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	451
339.22082-Family Pres Svc	(33)	0	0	0	0	0	0	0	0	38	0	0	0	0	0	0	14,722
339.22083-Electronic Bene	3,912	0	3,833	0	0	0	3,833	0	2,278	600	0	0	0	0	0	0	51
339.22084-Federal-Seized	88	0	2,920	0	0	0	2,920	0	0	2,920	0	0	0	0	0	0	(71)
339.22085-DHCR Mortgage S	770	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	4,867
339.22086-OMH-Research OH	7,619	0	24,900	0	0	369	25,269	990	12,000	6,537	374	0	8,842	0	0	3,800	88
339.22087-DMV-Compulsory	2,365	0	260	0	0	0	260	0	0	135	0	0	0	0	0	0	770
339.22088-Prof Medic Cond																	345
339.22089-Hway Const & Ma																	2,490

**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
339.22090-Housing Indirec	11,357	0	0	0	0	5,739	5,739	0	3,183	200	0	0	0	0	0	201	13,512
339.22091-Adult Home Qual	3,081	0	193	0	0	0	193	0	0	0	0	0	0	0	0	0	3,274
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	(6)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(6)
339.22095-IG Szd Assets	83	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	83
339.22096-Leg Svcs Assist	137,199	0	25,100	0	0	0	25,100	19,265	0	0	0	0	0	0	0	9,830	133,204
339.22097-Loc Pub Hlth	16,521	0	3,405	0	0	0	3,405	0	299	2	10	0	236	0	0	54	19,325
339.22099-Voiting Mach Exa	(242)	0	0	0	0	0	0	0	0	250	0	0	0	0	0	0	(492)
339.22100-DHCR HCA Applic	(18,759)	0	5,000	0	0	0	5,000	0	2,127	550	92	2,207	0	0	0	893	(19,628)
339.22101-EPIC Premium Ac	(2)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(2)
339.22102-Drug Enforce Ta	(2)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(2)
339.22103-Vital Records M	11,939	0	3,871	0	0	0	3,871	0	472	580	19	0	465	0	0	5,069	9,205
339.22104-CHCCDP Transfer	40	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	40
339.22105-Tobacco Enforce	2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2
339.22108-Hwy Rev/Soc Sec	811	0	125	0	0	0	125	0	0	263	0	0	0	0	0	0	673
339.22109-Conference & Sp	169	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	169
339.22110-Assisted Living	3,996	0	259	0	0	0	259	250	0	0	0	0	0	0	0	0	4,005
339.22111-OCFS Program	(295)	0	0	0	0	0	0	0	0	730	0	0	0	0	0	0	(1,025)
339.22112-OTDA Income Acc	139	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	139
339.22114-Disabil Determs	3	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	3
339.22115-OPWDD Jt Clin O	42	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	42
339.22116-Special Medical	2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2
339.22117-Litigation Sett	10,599	0	90,988	0	0	0	90,988	0	36,997	43,545	998	22,720	0	0	0	0	(2,673)
339.22118-Animal Populati	25	0	855	0	0	0	855	0	0	876	0	0	0	0	0	0	4
339.22119-Love Your Libra	(51)	0	6	0	0	0	6	150	0	0	0	0	0	0	0	0	(195)
339.22120-DISTINCTIVE PLA	(25)	0	0	0	0	0	0	0	15	0	1	0	9	0	0	0	(50)
339.22122-Local Wireless	133	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	133
339.22123-Pub Safe Commun	289,838	0	152,000	0	0	0	152,000	77,555	35,837	41,240	0	0	0	0	0	7,836	279,370
339.22124-Cuba Lake Mgmt	146	0	200	0	0	0	200	0	0	217	0	0	0	0	0	5	124
339.22126-St Justice Inst	79	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	79
339.22128-Med Reimb Acct	1,668	0	1,500	0	0	0	1,500	1,000	0	0	0	0	0	0	0	0	2,168
339.22130-Low Inc Housing	11,650	0	3,631	0	0	0	3,631	0	2,448	500	74	1,691	0	0	0	150	10,418
339.22131-Medicaid Inquir	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1
339.22132-New York Alert	61	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	61
339.22133-Procure Op News	(119)	0	0	0	0	0	0	0	40	135	0	0	0	0	0	0	(294)
339.22134-OVS RESTITUTION	196	0	593	0	0	0	593	0	502	118	0	0	0	0	0	0	169
339.22136-Food Prod Ctr	3,440	0	1,323	0	0	0	1,323	0	223	1,073	6	139	0	0	0	0	3,322
339.22137-Pet Dealer	46	0	32	0	0	0	32	0	0	0	0	0	0	0	0	0	78
339.22138-Auth Bldg Office	1,827	0	50	0	0	3,326	3,376	0	1,809	509	53	1,459	0	0	0	0	1,373
339.22139-Patient Safety	5,187	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	5,187
339.22140-Helen Hayes Hos	11,153	0	3,115	0	0	70,096	73,211	0	40,824	23,080	152	5,096	0	0	1,286	0	13,926
339.22141-NYC Veterans	8,174	0	350	0	0	37,653	38,003	0	19,293	9,493	32	3,193	0	0	285	0	13,881
339.22142-NYS Home-Vetera	(74)	0	120	0	0	24,966	25,086	0	16,084	6,811	25	2,100	0	0	462	0	(470)
339.22143-WNY Vets Home	(410)	0	55	0	0	14,263	14,318	0	8,978	4,492	11	1,296	0	0	132	0	(1,001)
339.22144-Montrose S V H	3,670	0	30	0	0	31,205	31,235	0	20,270	8,275	36	2,500	0	0	228	0	3,596
339.22145-DOH Hospital Ho	19,523	0	0	0	0	127,720	127,720	0	0	0	0	0	0	0	118,229	0	29,014
339.22146-HEAP Earned Rev	(2)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(2)
339.22147-Quality of Care	20,551	0	1,387	0	0	0	1,387	1,000	0	0	0	0	0	0	0	0	20,938
339.22149-Motor Fuel Qual	(245)	0	2,800	0	0	0	2,800	0	1,274	1,227	39	768	0	0	0	0	(753)
339.22150-Weights Measure	(94)	0	325	0	0	0	325	0	246	102	8	149	0	0	0	0	(274)

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
339.22151-Defer Comp Adm	(137)	0	820	0	0	0	820	0	412	137	25	0	272	0	0	0	(163)
339.22152-Hazard Abatement	1,194	0	200	0	0	0	200	150	0	0	0	0	0	0	0	0	1,244
339.22153-Education Stais	2,007	0	0	89	0	0	89	0	0	37	0	0	0	0	0	0	2,059
339.22154-Real Estate Fin	134	0	3,908	0	0	0	3,908	0	1,453	1,517	40	0	918	0	0	0	114
339.22156-NYC Rent Rev	29,722	0	86,515	0	0	0	86,515	0	34,468	16,769	1,810	0	25,999	0	0	4,115	33,076
339.22157-Medicaid Income	2,423	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2,423
339.22158-Rent Revenue	2,861	0	550	0	0	0	550	0	330	15	12	0	284	0	0	0	2,770
339.22159-CSFP Salvage Ac	160	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	160
339.22161-ES Steam Cell Tr	(509)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	510	(1,019)
339.22162-Systems & Tech	25,014	0	7,300	0	0	0	7,300	0	560	450	20	0	350	0	0	4,487	26,447
339.22163-Patron Services	12,460	0	83,416	0	0	4,000	87,416	0	52,234	37,220	0	0	5,214	0	0	3,992	1,216
339.22165-Trans Aviath	(75)	0	4,410	0	0	0	4,410	0	0	4,838	0	0	0	0	0	0	(503)
339.22166-Teacher Ed Accr	12	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	12
339.22167-Training Academ	366	0	10	0	0	0	10	0	0	10	0	0	0	0	0	0	366
339.22168-Tax Rev Arrear	3,208	0	0	0	0	1,500	1,500	0	0	2,000	0	0	0	0	0	0	2,708
339.22169-TSCR Account	125,132	0	227,000	0	0	0	227,000	84,000	0	0	0	0	0	0	0	143,000	125,132
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	(257)	0	39	0	0	2,587	2,626	0	0	3,591	0	0	0	0	0	0	(1,222)
339.22172-Undgrnd Sfty T	2,997	0	700	0	0	0	700	0	0	0	0	0	0	0	0	3,697	0
339.22173-Vol Fire Rec&Re	1,652	0	200	0	0	0	200	200	0	0	0	0	0	0	0	0	1,652
339.22174-HAVA Match	800	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	800
339.22175-VRSS	17	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	17
339.22177-Occ Hlth Clinic	1,000	0	9,000	0	0	20	9,020	9,560	466	11	14	0	310	0	0	98	(439)
339.22178-Crim Back Check	433	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	433
339.22180-SR-Connections	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1
339.22181-NYS Water Rescu	23	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	23
339.22182-OWIG Adm Reimb	222	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	222
339.22184-Wine Industry	5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	5
339.22185-Assembly Recyc	875	0	40	0	0	0	40	0	0	0	0	0	0	0	0	0	915
339.22186-Yth Fac PerDiem	309	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	309
339.22187-Provider Assess	6	0	1,080,000	0	0	0	1,080,000	1,080,000	0	0	0	0	0	0	0	0	6
339.22188-Fed Indirect Re	90	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	90
339.22189-DOCS Asset Forf	780	0	314	0	0	0	314	0	0	314	0	0	0	0	0	0	780
339.22190-Conference&Sign	(4)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(4)
339.22191-Educ Assessment	6	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	6
339.22192-Tax Ret Prep Fe	15,099	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	15,099
339.22193-Sales Tax Re Fe	13	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	13
339.22195-Equitable Shari	2,924	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2,924
339.22196-C & F Qual Enha	15	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	15
339.22197-UL TVI Radia Dev	1,257	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,257
339.22198-HEP	(263)	0	0	0	0	0	0	0	0	300	0	0	0	0	0	0	(563)
339.22199-Airport Securit	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1
339.22202-SBCI Account	14	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	14
339.22203-Article X Inter	115	0	0	0	0	0	0	0	0	700	0	0	0	0	0	0	115
339.22206-Wholesale Mkt	4,760	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	4,060
339.22207-Tech Financing	51	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	51
339.22211-NYS Camp Financ	835	0	0	0	0	10,000	10,000	10,000	0	0	0	0	0	0	0	0	835
339.22212-Lake George Inv	4	0	350	0	0	0	350	0	35	285	10	0	20	0	0	0	4
339.22213-BOE Enforcement	1,456	0	125	0	0	0	125	0	0	125	0	0	0	0	0	0	1,456
339.22214-Fireworks Reven	1,101	0	320	0	0	0	320	0	186	0	8	0	132	0	0	0	1,095
339.22215-Delivery Transf	2,566	0	1,000	0	0	0	1,000	0	0	1,000	0	0	0	0	0	0	2,566

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	115	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	115
339.22218-Eq Sh DTF Treas	308	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	308
339.22221-Eq Sh Law Justi	5,478	0	1,185	0	0	0	1,185	0	0	1,585	0	0	0	0	0	0	5,078
339.22222-Eq Sh Law Treas	127	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	127
339.22226-Eq Sh SIG Treas	82	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	82
339.22228-Eq Sh WIG Treas	8	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	8
339.22231-Eq Sh DEC Justi	152	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	152
339.22233-Eq Shar-DMN Jus	282	0	260	0	0	0	260	0	0	250	0	0	0	0	0	0	292
339.22234-Eq Shar-DMN Tre	22	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	22
339.22235-Insitt Accred	(17)	0	570	0	0	0	570	0	308	60	6	0	171	0	0	47	(39)
339.22238-Eq Sh PRK Treas	0	0	50	0	0	0	50	0	0	50	0	0	0	0	0	0	0
339.22239-Opioid Steward	154,716	0	0	0	0	0	0	33,675	0	0	0	0	0	0	0	0	121,041
339.22240-NYS Med Indimny	(3,270)	0	0	0	0	20	20	0	1	0	1	0	1	0	0	0	(3,253)
339.22243-Securing Cities	89	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	89
339.22246-Behav Hlth Par	(597)	0	1,500	0	0	0	1,500	5,000	0	0	0	0	0	0	0	0	(4,097)
339.22247-Erit Div Job Tr	9,652	0	0	0	0	1,500	1,500	0	0	0	0	0	0	0	0	0	11,152
339.22248-CJ Discov Comp	12,729	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	12,729
339.22250-Emer Elect Out	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1
339.22251-Maj Ren Ene Dev	5,363	0	1,300	0	0	0	1,300	0	0	1,000	0	0	0	0	0	0	5,663
339.22252-Elevator Safety	713	0	850	0	0	0	850	0	0	0	0	0	0	0	800	0	763
339.22253-Sch Bus Mot Edu	71	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	71
339.22254-Anti Disc Hous	2,114	0	2,000	0	0	0	2,000	0	0	2,000	0	0	0	0	0	0	2,114
339.22255-Pharm Ben Migr R	(3,402)	0	930	0	0	0	930	0	55	0	3	0	34	0	0	500	(3,064)
339.22257-Background Chec	2,047	0	4,000	0	0	0	4,000	0	0	4,000	0	0	0	0	0	0	2,047
339.22259-Eq Sh NYWC-Trea	219	0	100	0	0	0	100	0	0	100	0	0	0	0	0	0	219
339.22260-Eq Sh NYWC-Just	58	0	50	0	0	0	50	0	0	50	0	0	0	0	0	0	58
339.22262-Virt Currency	(9,552)	0	930	0	0	0	930	0	55	0	3	0	34	0	0	500	(9,214)
339.22263-TI IVE FC Enh	10,013	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	10,013
339.22264-NYWC Seiz Asset	445	0	150	0	0	0	150	0	0	150	0	0	0	0	0	0	445
339.22265-Ag&Farm Viabi	15	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	15
339.22266-Haz Mit Rev Loa	2,624	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2,624
339.22267-Healthcare Stab	0	0	3,279,000	0	0	0	3,279,000	2,632,000	0	0	0	0	0	0	0	0	647,000
339.EA000-EmpI Assessment	0	0	1,554	0	0	0	1,554	0	1,554	0	0	0	0	0	0	0	0

CASH COMBINING STATEMENT  
CAPITAL PROJECTS FUNDS  
FY 2026  
(thousands of dollars)

	STATE CAPITAL PROJECTS FUND (30000-30069)	STATE UNIVERSITY RESIDENCE HALLS REHABILITATION FUND (30100-30259)	NEW YORK STATE CANALS SYSTEM FUND (30300-30349)	STATE PARKS INFRASTRUCTURE FUND (30350-30399)	PASSENGER FACILITY FUND (30400-30449)	ENVIRONMENTAL IMPROVEMENT FUND (30450-30499)	CONSERVATION THROUGH IMPROVED TRANSPORTATION FUND (30600-30699)	ENERGY	PURE WATERS CAPITAL FACILITIES FUND (30620-30629)	TRANSPORTATION CAPITAL FACILITIES FUND (30630-30699)
Opening Fund Balance	0	124,604	13,304	(91,200)	16	427,408	166	0	0	3,328
Receipts:										
Taxes	0	0	0	0	0	0	0	0	0	0
Miscellaneous Receipts	7,335,273	0	2,000	292,300	0	257,350	0	0	0	0
Federal Receipts	0	0	0	0	0	39,650	0	0	0	0
Total Receipts	7,335,273	0	2,000	292,300	0	297,000	0	0	0	0
Disbursements:										
Assistance and Grants	4,771,910	0	0	0	0	0	0	0	0	0
State Operations	0	0	0	0	0	0	0	0	0	0
General State Charges	0	0	0	0	0	0	0	0	0	0
Debt Service	0	0	0	0	0	0	0	0	0	0
Capital Projects	5,814,732	125,000	2,200	284,800	0	390,000	0	0	0	0
Total Disbursements	10,586,642	125,000	2,200	284,800	0	390,000	0	0	0	0
Other Financing Sources (Uses):										
Transfers from Other Funds	3,278,369	125,000	0	0	0	99,000	0	0	0	0
Transfers to Other Funds	(27,000)	0	0	0	0	0	(25)	(340)	0	(25)
Bond & Note Proceeds	0	0	0	0	0	0	25	340	0	25
Net Other Financing Sources (Uses)	3,251,369	(634,068)	0	0	0	99,000	0	0	0	0
Change in Fund Balance	0	0	(200)	7,500	0	6,000	0	0	0	0
Closing Fund Balance	0	124,604	13,104	(83,700)	16	433,408	166	0	0	3,328

	ENVIRONMENTAL PROTECTION BOND ACT (1972) (30640-30649)	REBUILD AND RENEW TRANSPORTATION BOND (30650-30659)	TRANSPORTATION INFRASTRUCTURE RENEWAL BOND (30660-30669)	ENVIRONMENTAL QUALITY BOND ACT (1986) (30670-30679)	ACCELERATED CAPACITY AND TRAFFIC IMPROVEMENTS BOND (30680-30689)	CLEAN WATER/ CLEAN AIR BOND (30690-30699)	FEDERAL CAPITAL PROJECTS (31390-31449)	FOREST PRESERVE EXPANSION (31450-31499)	HAZARDOUS WASTE REMEDIAL (31500-31549)	SUBURBAN TRANSPORTATION (31650-31699)
Opening Fund Balance	614	1,269	4,255	6,550	2,778	2,428	(407,556)	1,167	(47,725)	582
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	3,692,656	0	0	0
Total Receipts	0	0	0	0	0	0	3,966,656	10	154,956	0
Disbursements:										
Assistance and Grants	0	0	0	0	0	0	1,302,203	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	2,490,341	10	143,956	0
Total Disbursements	0	0	0	0	0	0	3,792,544	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	4,861	0	0	0	0	0
Net Other Financing Sources (Uses)	(123)	(5,093)	0	1,000	23,323	1,000	0	0	(4,500)	0
Change in Fund Balance	(123)	(5,093)	0	1,000	197,435	1,000	0	0	6,500	0
Closing Fund Balance	491	(3,824)	4,255	7,550	2,778	3,428	(210,121)	1,167	(41,225)	582

**CASH-COMBINING STATEMENT  
CAPITAL PROJECTS FUNDS  
FY 2026**  
(thousands of dollars)

	DIVISION FOR YOUTH FACILITIES IMPROVEMENT (32700-31749)	HOUSING ASSISTANCE PROGRAM (31800-31849)	HOUSING PROGRAM (31800-32859)	NATURAL RESOURCE DAMAGES (31900-31959)	DEPARTMENT OF TRANSPORTATION ENGINEERING SERVICES (31900-31999)	STATE UNIVERSITY CAPITAL PROJECTS (32400-32959)	MISCELLANEOUS CAPITAL PROJECTS (32200-32499)	CITY UNIVERSITY OF NEW YORK CAPITAL PROJECTS (32200-32959)	MENTAL HYGIENE FACILITIES CAPITAL IMPROVEMENT (32300-32349)	CORRECTIONAL FACILITIES CAPITAL IMPROVEMENT (32300-32399)
Opening Fund Balance	(20,027)	(12,942)	(566,283)	26,536	(12,016)	121,367	(27,134)	98	(547,713)	(154,153)
Receipts:										
Taxes	0	0	0	0	0	0	0	0	0	0
Miscellaneous Receipts	32,463	0	981,375	1,000	0	55,000	47,315	0	520,933	314,664
Federal Receipts	0	0	0	0	0	0	0	0	0	0
Total Receipts	32,463	0	981,375	1,000	0	55,000	47,315	0	520,933	314,664
Disbursements:										
Assistance and Grants	0	0	2,086,249	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	55,000	261,428	0	431,227	415,008
Total Disbursements	31,942	0	2,086,249	1,017	0	55,000	261,428	0	567,477	415,008
Other Financing Sources (Uses):										
Transfers from Other Funds	0	0	1,104,300	0	0	20,000	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	1,104,300	0	0	0	0	0	0	0
Change in Fund Balance	521	0	(574)	(17)	0	20,000	(38,443)	0	46,794	105,304
Net Other Financing Sources (Uses)	(19,506)	(12,942)	(566,857)	26,519	(12,016)	141,367	(202,804)	98	(547,463)	(149,193)
Closing Fund Balance										

	SMART SCHOOLS BOND (30710-30719)	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	(96,000)	0	(33,464)	79,883	1,000	(1,197,160)	0	(1,197,160)
Receipts:								
Taxes	0	0	0	0	(1,000)	1,462,564	0	1,462,564
Miscellaneous Receipts	0	0	0	0	0	11,577,057	0	11,577,057
Federal Receipts	0	0	0	0	1,000	3,698,161	0	3,698,161
Total Receipts	0	0	0	0	0	16,737,782	0	16,737,782
Disbursements:								
Assistance and Grants	0	0	0	(127,111)	0	8,228,482	0	8,228,482
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	465,636	0	12,956,085	0	12,956,085
Capital Projects	0	0	0	338,525	0	21,184,567	0	21,184,567
Total Disbursements	0	0	0	333,509	0	5,333,819	(429,849)	4,903,970
Other Financing Sources (Uses):								
Transfers from Other Funds	(270,000)	(115,000)	0	0	0	(1,228,194)	429,849	(798,345)
Transfers to Other Funds	237,000	115,000	0	0	0	366,633	0	366,633
Bond & Note Proceeds	(33,000)	0	0	333,509	0	4,472,258	0	4,472,258
Change in Fund Balance	(33,000)	0	(33,464)	(5,016)	0	25,473	0	25,473
Closing Fund Balance	(129,000)	0	(33,464)	74,867	1,000	(1,171,687)	0	(1,171,687)

CASH COMBINING STATEMENT  
DEBT SERVICE  
FY 2026  
(Thousands of dollars)

	MENTAL HEALTH SERVICES (40100-40149)	GENERAL DEBT SERVICE (40150-40199)	HOUSING DEBT (40250-40299)	DEPARTMENT OF HEALTH INCOME (40300-40349)	CLEAN WATER/ CLEAN AIR (40400-40449)	LOCAL GOVERNMENT ASSISTANCE TAX (40450-40499)	SUB TOTAL	ELIMINATIONS	FINANCIAL PLAN
Opening Fund Balance	54,042	987	1,461	50,387	0	0	106,877	0	106,877
<b>Receipts:</b>									
Taxes	0	46,155,261	0	0	1,020,650	0	47,175,911	0	47,175,911
Miscellaneous Receipts	276,506	0	1,461	139,256	0	0	417,223	0	417,223
Federal Receipts	0	57,579	0	0	0	0	57,579	0	57,579
<b>Total Receipts</b>	<b>276,506</b>	<b>46,212,840</b>	<b>1,461</b>	<b>139,256</b>	<b>1,020,650</b>	<b>0</b>	<b>47,650,713</b>	<b>0</b>	<b>47,650,713</b>
<b>Disbursements:</b>									
Assistance and Grants	0	0	0	0	0	0	0	0	0
State Operations	0	38,515	0	2,500	0	0	41,015	0	41,015
General State Charges	0	0	0	0	0	0	0	0	0
Debt Service	0	2,309,356	0	8,872	0	0	2,318,228	0	2,318,228
Capital Projects	0	0	0	0	0	0	0	0	0
<b>Total Disbursements</b>	<b>0</b>	<b>2,347,871</b>	<b>0</b>	<b>11,372</b>	<b>0</b>	<b>0</b>	<b>2,359,243</b>	<b>0</b>	<b>2,359,243</b>
<b>Other Financing Sources (Uses):</b>									
Transfers from Other Funds	1,650,242	330,426	0	42,069	0	0	2,022,737	(30,865)	1,991,872
Transfers to Other Funds	(1,931,004)	(44,196,395)	0	(162,256)	(1,020,650)	0	(47,310,305)	30,865	(47,279,440)
Bond & Note Proceeds	0	0	0	0	0	0	0	0	0
<b>Net Other Financing Sources (Uses)</b>	<b>(280,762)</b>	<b>(43,865,969)</b>	<b>0</b>	<b>(120,187)</b>	<b>(1,020,650)</b>	<b>0</b>	<b>(45,287,568)</b>	<b>0</b>	<b>(45,287,568)</b>
<b>Change in Fund Balance</b>	<b>(4,256)</b>	<b>(1,000)</b>	<b>1,461</b>	<b>2,697</b>	<b>0</b>	<b>0</b>	<b>3,902</b>	<b>0</b>	<b>3,902</b>
Closing Fund Balance	49,786	(1)	2,922	53,084	0	0	110,779	0	110,779



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	(18,809)	0	70,126	0	0	0	70,126	0	31,899	17,265	983	0	23,576	0	0	1,866	75,589	(24,272)
323.55020-OGS Ent Contr	(25,969)	0	158,000	0	0	0	158,000	0	655	166,896	22	0	408	0	0	0	167,981	(35,950)
323.55022-Business Svc Ct	(2,600)	0	0	0	0	33,000	33,000	0	31,041	3,153	0	0	0	0	0	0	34,194	(3,794)
323.550XX-Misc Centrl Svc	107	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	107
323.5502X-OGS Exec Direct	23,508	0	120,000	0	0	0	120,000	0	5,671	125,266	183	0	3,811	0	0	105	135,036	8,472
323.5502Y-OGS Bldg Admin	11,782	0	24,429	0	0	9,500	33,929	0	2,448	30,838	79	0	1,633	0	0	0	34,998	10,713
323.5502Z-OGS Stl & Purch	2,680	0	11,257	0	0	0	11,257	0	3,502	6,079	113	0	2,353	0	0	0	12,047	1,890
334.55050-Agencies Int Sv	50,012	0	0	0	0	50,000	50,000	0	0	0	0	0	0	0	0	0	0	100,012
334.55052-Archives R	(626)	0	1,729	0	0	0	1,729	0	955	114	28	0	543	0	0	0	1,640	(537)
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	(4,610)	0	5,963	0	0	0	5,963	0	3,022	549	97	0	1,992	0	0	1,651	7,311	(5,958)
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	(505)	0	500	0	0	44,160	44,660	0	0	45,160	0	0	0	0	0	0	45,160	(1,005)
334.55058-Cult Resources	(4,222)	0	7,329	0	0	0	7,329	0	1,484	4,082	44	0	926	0	0	284	6,820	(3,713)
334.55059-Neighbor Work P	3	0	8,200	0	0	1,000	9,200	0	0	9,200	0	0	0	0	0	0	9,200	3
334.55060-Auto/Print Chgb	505	0	18,878	0	0	0	18,878	0	8,743	4,345	0	0	5,452	0	0	0	18,540	843
334.55061-NYT Account	6,932	0	2,000	0	0	0	2,000	0	0	2,000	0	0	0	0	0	0	2,000	6,932
334.55062-State Data Ctr	(7,599)	0	0	0	0	0	0	0	0	50,000	0	0	0	0	0	0	50,000	(57,599)
334.55063-Human Svcs Tele	22	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	150	944
334.55065-OPWDD Copy Cent	944	0	150	0	0	0	150	0	0	150	0	0	0	0	0	0	150	944
334.55066-Intrusion Detec	(1,263)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(1,263)
334.55067-Dom Violence Gr	(289)	0	859	0	0	0	859	0	476	107	3	0	0	0	0	0	586	(16)
334.55068-Statewide Train	100	0	8	0	0	8	8	0	93	(150)	3	0	62	0	0	0	8	100
334.55069-Centralized Tec	58,259	0	35,837	0	0	15,111	50,948	0	0	43,142	0	0	0	0	0	0	43,142	66,065
334.55070-Learning Mgmt S	1,747	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,747
334.55071-Labor Cont Ctr	(329)	0	2,021	0	0	0	2,021	0	1,164	167	28	0	772	0	0	0	2,131	(499)
334.55072-HS Cont Ctr	(3,618)	0	17,971	0	0	0	17,971	0	9,382	3,233	292	0	6,387	0	0	0	19,294	(4,941)
334.55074-Civil Recoverie	15,726	0	21,442	0	0	0	21,442	0	7,309	10,937	196	0	4,591	0	0	0	23,033	14,135
334.550MI-Personnel Mgmt	29	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	29
334.550XZ-Misc Intl Svc	(116)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(116)
343.55100-Mental Hygiene	118	0	1,600	0	0	0	1,600	0	652	500	17	0	401	0	0	0	1,570	148
347.55150-DFY Voc Educatn	73	0	25	0	0	0	25	0	0	0	0	0	0	0	0	0	0	98
394.55200-Joint Labor-Mgt	659	0	2,000	0	0	0	2,000	0	987	448	32	0	651	0	0	0	2,118	541
395.55251-Ex Dir Intl Aud	(6,403)	0	5,095	0	0	0	5,095	0	3,258	229	70	0	2,241	0	0	0	5,798	(7,106)
395.55252-CIO INFO TECH C	(79,458)	0	74,537	0	0	0	74,537	0	19,298	66,023	238	0	8,152	0	0	0	93,711	(98,632)
396.55300-Health Insuranc	5,730	0	14,121	0	0	9,000	23,121	0	12,102	2,278	916	0	7,868	0	0	3,428	26,592	2,259
396.55301-CS EBD Adm Reim	(2,717)	0	4,500	0	0	0	4,500	0	3,042	368	65	0	1,319	0	0	639	5,433	(3,650)
397.55350-Correctional In	27,850	0	49,000	0	0	23,773	72,773	0	18,517	37,528	738	0	9,853	0	0	0	66,636	33,987

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	156	0	120	0	0	0	120	0	0	127	0	0	0	0	0	0	127	149
325.50050-State Fair Rece	11,874	0	14,000	0	0	6,000	20,000	0	9,269	12,150	0	0	0	0	0	0	21,419	10,455
326.50100-DOCS Commissary	2,439	0	44,964	0	0	0	44,964	0	0	44,964	0	0	0	0	0	0	44,964	2,439
331.50301-Mental Disab Pr	18	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	18
331.50302-DFY Products	(1)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(1)
331.50304-Maps And Demogr	14	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	14
331.50305-Empire St Games	(3)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(3)
331.50306-DSS Trng Matris	221	0	24	0	0	0	24	0	0	0	0	0	0	0	0	0	0	245
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 Cr	(963)	0	1,497	0	0	0	1,497	0	665	487	22	0	447	0	0	0	1,621	(1,087)
331.50319-Altica Emp Mess	1,440	0	1,256	0	0	0	1,256	0	288	803	12	0	179	0	0	0	1,282	1,414
331.50322-Asset Preservat	157	0	14	0	0	0	14	0	0	25	0	0	0	0	0	0	25	146
331.50323-Farm Program	1,832	0	629	0	0	0	629	0	125	464	4	0	78	0	0	0	671	1,790
331.50327-Emp Plz Gift Sh	(408)	0	500	0	0	0	500	0	115	367	3	0	77	0	0	0	562	(470)
331.50331-Retail Sales	5,804	0	1,250	0	0	0	1,250	0	750	500	0	0	0	0	0	0	1,250	5,804
351.50400-OMH Shelt Wkshs	8,509	0	17,000	0	0	0	17,000	0	10,000	12,000	0	0	0	0	0	0	22,000	3,509
352.50450-MR Shet Wkshp	1,933	0	2,200	0	0	0	2,200	0	0	2,200	0	0	0	0	0	0	2,200	1,933
353.50500-WH & MR Communi	2,204	0	950	0	0	0	950	0	0	1,050	0	0	0	0	0	0	1,050	2,104
353.50516-MR Community St	6,316	0	2,200	0	0	0	2,200	0	383	1,172	10	0	238	0	0	0	1,803	6,713
481.50650-U   Benefit Fnd	361	0	551	0	0	0	551	0	219	326	9	0	0	0	0	0	554	358
481.50651-Interest Assess	922,140	2,450,000	0	50,000	0	0	2,500,000	0	0	0	0	2,500,000	0	0	0	0	2,500,000	922,140
481.50652-Unemp Ins-Ad Pa	81,134	0	0	0	0	165,000	165,000	0	0	165,000	0	0	0	0	0	0	165,000	81,134
481.50653-Federal Stimulu	(860,933)	0	0	2,000	0	0	2,000	0	0	0	0	2,000	0	0	0	0	2,000	0
E01.60850-CUNY SC Operat	120,969	0	2,953,198	0	0	0	2,953,198	0	1,772,288	394,551	0	0	751,806	0	0	3,924	2,922,569	151,598
E02.23250-CUNY SC Program	471,863	0	202,463	0	0	0	202,463	0	39,376	59,895	0	0	0	0	0	0	99,271	575,055

**GENERAL FUND CASH TO APPROPRIATION TABLE**  
**NEW, REAPPROPRIATIONS AND DEFICIENCY APPROPRIATIONS**  
**FY 2024 ACTUALS**  
(thousands of dollars)

	Assistance and Grants		State Operations	
	Cash	Appropriation	Cash	Appropriation
<b>ECONOMIC DEVELOPMENT</b>				
Agriculture and Markets, Department of	45,783	146,897	41,325	109,752
Alcoholic Beverage Control, Division of	0	0	11,167	16,561
Economic Development, Department of	44,069	269,074	22,853	51,029
Empire State Development Corporation	112,911	1,249,407	126	0
Financial Services, Department of	2,632	17,750	0	0
Olympic Regional Development Authority	0	0	14,157	29,940
Public Service Department	148,652	200,000	0	0
<b>FUNCTIONAL TOTAL</b>	<b>354,047</b>	<b>1,883,128</b>	<b>89,628</b>	<b>207,282</b>
<b>PARKS AND THE ENVIRONMENT</b>				
Adirondack Park Agency	0	0	5,454	6,329
Environmental Conservation, Department of	1,226	11,249	143,539	225,867
Parks, Recreation and Historic Preservation, Office of	1,713	8,258	157,774	173,482
<b>FUNCTIONAL TOTAL</b>	<b>2,939</b>	<b>19,507</b>	<b>306,767</b>	<b>405,678</b>
<b>TRANSPORTATION</b>				
Motor Vehicles, Department of	1,250	1,250	10,988	14,012
Transportation, Department of	523,495	542,421	377,628	920,736
Waterfront Commission	0	2,000	2,490	0
<b>FUNCTIONAL TOTAL</b>	<b>524,745</b>	<b>545,671</b>	<b>391,106</b>	<b>934,748</b>
<b>HEALTH</b>				
Aging, Office for the	173,394	419,299	4,684	2,714
Health, Department of	21,328,502	112,647,477	718,625	1,164,795
Medicaid Inspector General, Office of the	0	0	19,145	21,758
<b>FUNCTIONAL TOTAL</b>	<b>21,501,896</b>	<b>113,066,776</b>	<b>742,454</b>	<b>1,189,267</b>
<b>SOCIAL WELFARE</b>				
Children and Family Services, Office of	2,085,398	6,109,416	205,033	414,976
Housing and Community Renewal, Division of	21,947	232,131	6,260	19,962
Human Rights, Division of	0	0	16,289	22,870
Labor, Department of	30,513	104,538	779	1,287
National and Community Service	0	2,294	311	362
Temporary and Disability Assistance, Office of	2,313,130	4,645,268	206,282	349,679
<b>FUNCTIONAL TOTAL</b>	<b>4,450,988</b>	<b>11,093,647</b>	<b>434,954</b>	<b>809,136</b>
<b>MENTAL HYGIENE</b>				
Addiction Services and Supports, Office of	427,816	653,058	98,606	143,468
Mental Health, Office of	1,766,960	2,618,537	1,853,779	2,219,379
Mental Hygiene, Office of	0	0	0	600,000
People with Developmental Disabilities, Office for	4,509,629	8,164,848	1,653,231	2,352,596
Justice Center	544	1,399	36,398	57,705
<b>FUNCTIONAL TOTAL</b>	<b>6,704,949</b>	<b>11,437,842</b>	<b>3,642,014</b>	<b>5,373,148</b>
<b>PUBLIC PROTECTION</b>				
Correction, Commission of	0	0	3,830	3,861
Corrections and Community Supervision, Department of	8,449	105,560	2,678,321	2,828,465
Criminal Justice Services, Division of	274,650	844,392	48,619	44,076
Homeland Security and Emergency Services, Division of	5,817	1,476,130	6,955	17,050
Indigent Legal Services, Office of	87,861	105,250	0	0
Judicial Conduct, Commission on	0	0	7,561	8,128
Judicial Nomination, Commission on	0	0	10	30
Judicial Screening Committees, New York State	0	0	15	38
Military and Naval Affairs, Division of	2,558	2,535	233,837	93,025
Prosecutorial Conduct, Commission on	0	0	0	1,750
State Police, Division of	0	0	777,813	886,583
Statewide Financial System	0	0	33,581	32,009
Victim Services, Office of	641	1,041	1,080	2,530
<b>FUNCTIONAL TOTAL</b>	<b>379,976</b>	<b>2,534,908</b>	<b>3,791,622</b>	<b>3,917,545</b>
<b>EDUCATION</b>				
Arts, Council on the	93,868	198,178	4,331	4,862
City University of New York	2,005,307	2,006,744	215	0
Education, Department of	31,295,598	36,293,107	58,507	104,419
Higher Education Services Corporation, New York State	578,640	1,177,661	463	900
State University of New York	538,252	456,240	4,267	2,455,457
<b>FUNCTIONAL TOTAL</b>	<b>34,511,665</b>	<b>40,131,930</b>	<b>67,783</b>	<b>2,565,638</b>
<b>GENERAL GOVERNMENT</b>				
Budget, Division of the	0	0	59,791	38,788
Civil Service, Department of	4	8,344	30,258	42,594
Deferred Compensation Board	0	0	40	111
Elections, State Board of	4,306	9,516	16,908	30,090
Employee Relations, Office of	0	0	7,052	9,972
Gaming Commission, New York State	8,504	0	5,387	6,109
General Services, Office of	18,870	0	109,728	125,503
Inspector General, Office of the	0	0	9,165	9,545
Labor Management Committees	0	0	32,880	147,113
Prevention of Domestic Violence, Office for	4,618	20,132	2,453	2,885
Public Employment Relations Board	0	0	4,061	4,579
Ethics and Lobbying, Independent Commission on	0	0	6,184	7,787
State, Department of	51,042	206,017	17,265	20,123
Tax Appeals, Division of	0	0	3,124	3,378
Taxation and Finance, Department of	814	926	269,729	296,816
Information Technology Services, Office of	0	0	650,788	686,953
Veterans' Services, Department of	10,318	37,334	7,138	9,583
Welfare Inspector General, Office of	0	0	699	1,186
<b>FUNCTIONAL TOTAL</b>	<b>98,476</b>	<b>282,269</b>	<b>1,232,650</b>	<b>1,443,115</b>
<b>ELECTED OFFICIALS</b>				
Audit and Control, Department of	0	0	162,638	160,797
Executive Chamber	0	0	22,829	23,303
Law, Department of	33,803	0	154,042	154,884
Judiciary	102,681	306,994	1,958,472	3,002,598
Legislature	0	0	255,723	575,902
Lieutenant Governor, Office of the	0	0	637	746
<b>FUNCTIONAL TOTAL</b>	<b>136,484</b>	<b>306,994</b>	<b>2,554,341</b>	<b>3,918,230</b>
<b>LOCAL GOVERNMENTS</b>				
Local Government Assistance	778,871	1,110,189	0	2,500
<b>FUNCTIONAL TOTAL</b>	<b>778,871</b>	<b>1,110,189</b>	<b>0</b>	<b>2,500</b>

NOTE 1: Cash disbursements can vary from the level of appropriation authority due to intra-year transfers or suballocation, changes in the amount/timing of carry-over spending, and the use of agency appropriation interchange authorization. Appropriation amounts include new authority, reappropriations, and other amendments, but do not include carry-in authority from prior years which is subject to lapse.

NOTE 2: Special statewide appropriation authority is available to all State agencies to meet funding needs during emergencies, and for the Federal Government's share of costs resulting from natural or man-made natural disasters and public health emergencies in advance of the availability of Federal reimbursement.

NOTE 3: Prior to FY 2025, the State maintained two-year Medicaid appropriations along with authorization for Medicaid spending outside of DOH.

**GENERAL FUND CASH TO APPROPRIATION TABLE**  
**NEW, REAPPROPRIATIONS AND DEFICIENCY APPROPRIATIONS**  
**FY 2025 PROJECTIONS**  
(thousands of dollars)

	Assistance and Grants		State Operations	
	Cash	Appropriation	Cash	Appropriation
<b>ECONOMIC DEVELOPMENT</b>				
Agriculture and Markets, Department of	52,669	165,578	42,841	124,503
Alcoholic Beverage Control, Division of	100	0	13,164	16,532
Economic Development, Department of	50,353	236,259	17,102	59,972
Empire State Development Corporation	127,644	1,227,485	0	0
Financial Services, Department of	7,250	20,000	0	0
Olympic Regional Development Authority	0	0	9,904	13,940
Public Service Department	51,348	250,000	0	0
<b>FUNCTIONAL TOTAL</b>	<b>289,364</b>	<b>1,899,322</b>	<b>83,011</b>	<b>214,947</b>
<b>PARKS AND THE ENVIRONMENT</b>				
Adirondack Park Agency	0	0	5,988	6,638
Environmental Conservation, Department of	5,568	10,615	180,178	260,808
Parks, Recreation and Historic Preservation, Office of	2,100	9,137	158,684	198,818
<b>FUNCTIONAL TOTAL</b>	<b>7,668</b>	<b>19,752</b>	<b>344,850</b>	<b>466,264</b>
<b>TRANSPORTATION</b>				
Motor Vehicles, Department of	0	0	12,868	14,012
Transportation, Department of	252,498	272,388	353,857	986,620
Waterfront Commission	0	0	2,861	3,000
<b>FUNCTIONAL TOTAL</b>	<b>252,498</b>	<b>272,388</b>	<b>369,586</b>	<b>1,003,632</b>
<b>HEALTH</b>				
Aging, Office for the	202,861	462,261	4,334	2,714
Health, Department of	24,881,207	90,507,903	460,680	1,573,052
Medicaid Inspector General, Office of the	0	0	19,222	21,758
<b>FUNCTIONAL TOTAL</b>	<b>25,084,068</b>	<b>90,970,164</b>	<b>484,236</b>	<b>1,597,524</b>
<b>SOCIAL WELFARE</b>				
Children and Family Services, Office of	2,664,495	7,307,144	285,616	416,351
Housing and Community Renewal, Division of	48,638	199,468	7,687	21,256
Human Rights, Division of	0	0	18,829	22,870
Labor, Department of	35,485	115,506	1,172	5,341
National and Community Service	488	2,677	355	383
Temporary and Disability Assistance, Office of	3,635,423	6,848,256	132,080	247,192
<b>FUNCTIONAL TOTAL</b>	<b>6,384,529</b>	<b>14,473,051</b>	<b>445,739</b>	<b>713,393</b>
<b>MENTAL HYGIENE</b>				
Addiction Services and Supports, Office of	461,807	829,826	112,080	143,468
Mental Health, Office of	2,195,148	3,060,187	1,990,204	2,285,778
Mental Hygiene, Office of	0	0	0	600,000
People with Developmental Disabilities, Office for	2,782,048	8,275,047	1,704,784	2,356,696
Justice Center	806	1,569	34,577	59,085
<b>FUNCTIONAL TOTAL</b>	<b>5,439,809</b>	<b>12,166,629</b>	<b>3,841,645</b>	<b>5,445,027</b>
<b>PUBLIC PROTECTION</b>				
Correction, Commission of	0	0	3,567	4,101
Corrections and Community Supervision, Department of	15,106	130,219	2,880,816	2,791,026
Criminal Justice Services, Division of	411,022	1,134,870	47,706	46,752
Homeland Security and Emergency Services, Division of	44,064	1,635,640	13,706	25,350
Indigent Legal Services, Office of	95,333	195,016	0	0
Judicial Conduct, Commission on	0	0	8,716	8,900
Judicial Nomination, Commission on	0	0	30	30
Judicial Screening Committees, New York State	0	0	38	38
Military and Naval Affairs, Division of	1,753	11,000	296,029	89,335
Prosecutorial Conduct, Commission on	0	0	750	1,750
State Police, Division of	0	0	795,013	907,340
Statewide Financial System	0	0	32,182	32,009
Victim Services, Office of	25,000	121,041	2,530	2,545
<b>FUNCTIONAL TOTAL</b>	<b>592,278</b>	<b>3,227,786</b>	<b>4,081,083</b>	<b>3,909,176</b>
<b>EDUCATION</b>				
Arts, Council on the	87,615	177,479	6,424	5,555
City University of New York	2,123,797	2,120,377	250	0
Education, Department of	32,996,602	38,385,674	90,872	131,281
Higher Education Services Corporation, New York State	666,107	1,067,380	900	900
State University of New York	593,489	960,022	984	1,991,489
<b>FUNCTIONAL TOTAL</b>	<b>36,467,610</b>	<b>42,710,932</b>	<b>99,430</b>	<b>2,129,225</b>
<b>GENERAL GOVERNMENT</b>				
Budget, Division of the	0	0	30,694	38,853
Civil Service, Department of	300	7,002	33,031	54,208
Deferred Compensation Board	0	0	61	111
Elections, State Board of	12,700	19,200	21,694	33,181
Employee Relations, Office of	0	0	11,909	13,875
Gaming Commission, New York State	10,100	0	6,851	7,728
General Services, Office of	8,935	15,000	118,188	144,685
Inspector General, Office of the	0	0	10,691	10,838
Labor Management Committees	0	0	33,665	140,364
Prevention of Domestic Violence, Office for	9,262	25,280	3,471	3,967
Public Employment Relations Board	0	0	5,046	5,542
Ethics and Lobbying, Independent Commission on	0	0	7,731	8,066
State, Department of	72,837	284,137	20,072	24,481
Tax Appeals, Division of	0	0	3,882	4,048
Taxation and Finance, Department of	926	926	268,919	310,263
Information Technology Services, Office of	0	0	741,222	751,664
Veterans' Services, Department of	10,903	38,964	9,328	11,461
Welfare Inspector General, Office of	0	0	808	1,239
<b>FUNCTIONAL TOTAL</b>	<b>125,963</b>	<b>390,509</b>	<b>1,327,263</b>	<b>1,564,574</b>
<b>ELECTED OFFICIALS</b>				
Audit and Control, Department of	0	0	165,615	169,240
Executive Chamber	0	0	21,203	23,303
Law, Department of	20,000	0	166,469	168,195
Judiciary	154,479	313,432	2,260,300	3,205,430
Legislature	0	0	292,925	609,539
Lieutenant Governor, Office of the	0	0	896	1,246
<b>FUNCTIONAL TOTAL</b>	<b>174,479</b>	<b>313,432</b>	<b>2,907,408</b>	<b>4,176,953</b>
<b>LOCAL GOVERNMENTS</b>				
Local Government Assistance	831,668	1,161,832	0	2,500
<b>FUNCTIONAL TOTAL</b>	<b>831,668</b>	<b>1,161,832</b>	<b>0</b>	<b>2,500</b>

NOTE 1: Cash disbursements can vary from the level of appropriation authority due to intra-year transfers or suballocation, changes in the amount/timing of carry-out spending, and the use of agency appropriation interchange authorization. Appropriation amounts include new authority, reappropriations, and other amendments, but do not include carry-in authority from prior years which is subject to lapse.

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NOTE 3: Prior to FY 2025, the State maintained two-year Medicaid appropriations along with authorization for Medicaid spending outside of DOH.

**GENERAL FUND CASH TO APPROPRIATION TABLE**  
**NEW, REAPPROPRIATIONS AND DEFICIENCY APPROPRIATIONS**  
**FY 2026 PROJECTIONS**  
**(thousands of dollars)**

	Assistance and Grants		State Operations	
	Cash	Appropriation	Cash	Appropriation
<b>ECONOMIC DEVELOPMENT</b>				
Agriculture and Markets, Department of	44,792	177,820	48,803	119,239
Alcoholic Beverage Control, Division of	0	0	18,336	21,432
Economic Development, Department of	45,044	244,027	17,102	63,020
Empire State Development Corporation	160,995	1,290,377	0	0
Financial Services, Department of	2,000	15,067	0	0
Olympic Regional Development Authority	40,000	0	8,904	13,940
Public Service Department	15,000	50,000	0	0
<b>FUNCTIONAL TOTAL</b>	<b>307,831</b>	<b>1,777,291</b>	<b>93,145</b>	<b>217,631</b>
<b>PARKS AND THE ENVIRONMENT</b>				
Adirondack Park Agency	0	0	6,686	8,200
Environmental Conservation, Department of	2,128	11,179	181,211	326,811
Parks, Recreation and Historic Preservation, Office of	100	7,623	170,559	209,580
<b>FUNCTIONAL TOTAL</b>	<b>2,228</b>	<b>18,802</b>	<b>358,456</b>	<b>544,591</b>
<b>TRANSPORTATION</b>				
Motor Vehicles, Department of	0	0	17,868	19,012
Transportation, Department of	252,676	297,395	364,681	1,067,766
Waterfront Commission	0	0	2,945	3,000
<b>FUNCTIONAL TOTAL</b>	<b>252,676</b>	<b>297,395</b>	<b>385,494</b>	<b>1,089,778</b>
<b>HEALTH</b>				
Aging, Office for the	232,193	525,327	4,336	2,714
Health, Department of	26,882,723	64,668,868	581,690	762,681
Medicaid Inspector General, Office of the	0	0	20,143	22,608
<b>FUNCTIONAL TOTAL</b>	<b>27,114,916</b>	<b>65,194,195</b>	<b>606,169</b>	<b>788,003</b>
<b>SOCIAL WELFARE</b>				
Children and Family Services, Office of	2,975,523	8,351,556	323,449	391,379
Housing and Community Renewal, Division of	133,450	224,047	11,937	26,596
Human Rights, Division of	500	0	31,153	33,870
Labor, Department of	71,900	111,995	15,073	17,062
National and Community Service	511	3,055	358	383
Temporary and Disability Assistance, Office of	2,708,649	6,113,945	151,494	285,362
<b>FUNCTIONAL TOTAL</b>	<b>5,890,533</b>	<b>14,804,598</b>	<b>533,464</b>	<b>754,652</b>
<b>MENTAL HYGIENE</b>				
Addiction Services and Supports, Office of	545,636	752,286	126,995	161,974
Development Disability, Office of	0	0	1,500	0
Mental Health, Office of	2,751,037	3,338,411	2,194,875	2,367,875
Mental Hygiene, Office of	0	0	0	600,000
People with Developmental Disabilities, Office for Justice Center	4,319,937	11,895,371	1,843,510	2,427,470
	857	1,705	40,976	59,155
<b>FUNCTIONAL TOTAL</b>	<b>7,617,467</b>	<b>15,987,773</b>	<b>4,207,856</b>	<b>5,616,474</b>
<b>PUBLIC PROTECTION</b>				
Correction, Commission of	0	0	4,159	4,601
Corrections and Community Supervision, Department of	15,106	152,389	2,882,443	3,120,764
Criminal Justice Services, Division of	498,764	1,413,817	54,421	59,181
Homeland Security and Emergency Services, Division of	17,603	1,665,771	20,580	27,960
Indigent Legal Services, Office of	95,334	182,565	0	0
Judicial Conduct, Commission on	0	0	9,330	9,330
Judicial Nomination, Commission on	0	0	30	30
Judicial Screening Committees, New York State	0	0	38	38
Military and Naval Affairs, Division of	1,777	10,841	129,347	134,335
Prosecutorial Conduct, Commission on	0	0	3,000	3,000
State Police, Division of	0	0	860,300	917,122
Statewide Financial System	0	0	35,267	35,267
Victim Services, Office of	50,000	222,000	2,530	2,545
<b>FUNCTIONAL TOTAL</b>	<b>678,584</b>	<b>3,647,383</b>	<b>4,001,445</b>	<b>4,314,173</b>
<b>EDUCATION</b>				
Arts, Council on the	61,635	148,763	7,541	9,083
City University of New York	2,257,123	2,250,209	0	0
Education, Department of	34,446,241	37,703,915	86,726	109,902
Higher Education Services Corporation, New York State	718,047	1,085,545	900	900
State University of New York	598,614	909,309	1,095	1,991,489
<b>FUNCTIONAL TOTAL</b>	<b>38,081,660</b>	<b>42,097,741</b>	<b>96,262</b>	<b>2,111,374</b>
<b>GENERAL GOVERNMENT</b>				
Budget, Division of the	0	0	35,203	38,251
Civil Service, Department of	300	9,000	51,588	74,426
Deferred Compensation Board	0	0	63	111
Elections, State Board of	7,700	21,287	33,337	33,388
Employee Relations, Office of	0	0	11,894	13,875
Gaming Commission, New York State	15,400	5,800	6,351	7,851
General Services, Office of	0	0	178,807	209,946
Inspector General, Office of the	0	0	11,741	11,713
Labor Management Committees	0	0	34,378	149,662
Prevention of Domestic Violence, Office for	9,212	30,606	4,366	4,942
Public Employment Relations Board	0	0	5,844	6,268
Ethics and Lobbying, Independent Commission on	0	0	7,981	8,316
State, Department of	36,228	280,875	21,572	26,032
Tax Appeals, Division of	0	0	3,882	4,156
Taxation and Finance, Department of	926	926	279,316	327,127
Information Technology Services, Office of	0	0	813,991	876,822
Veterans' Services, Department of	11,258	40,798	8,744	11,618
Welfare Inspector General, Office of	0	0	822	1,239
<b>FUNCTIONAL TOTAL</b>	<b>81,024</b>	<b>389,292</b>	<b>1,509,880</b>	<b>1,805,743</b>
<b>ELECTED OFFICIALS</b>				
Audit and Control, Department of	0	0	178,931	179,662
Executive Chamber	0	0	24,803	24,803
Law, Department of	0	95,838	180,348	179,676
Judiciary	200,000	341,000	2,494,200	3,675,641
Legislature	0	0	298,642	646,809
Lieutenant Governor, Office of the	0	0	1,246	1,246
<b>FUNCTIONAL TOTAL</b>	<b>200,000</b>	<b>436,838</b>	<b>3,178,170</b>	<b>4,707,837</b>
<b>LOCAL GOVERNMENTS</b>				
Local Government Assistance	867,933	1,180,167	0	2,500
<b>FUNCTIONAL TOTAL</b>	<b>867,933</b>	<b>1,180,167</b>	<b>0</b>	<b>2,500</b>

NOTE 1: Cash disbursements can vary from the level of appropriation authority due to intra-year transfers or suballocation, changes in the amount/timing of carry-out spending, and the use of agency appropriation interchange authorization. Appropriation amounts include new authority, reappropriations, and other amendments, but do not include carry-in authority from prior years which is subject to lapse.

NOTE 2: Special statewide appropriation authority is available to all State agencies to meet funding needs during emergencies, and for the Federal Government's share of costs resulting from natural or man-made natural disasters and public health emergencies in advance of the availability of Federal reimbursement.

**GAAP FINANCIAL PLAN  
GENERAL FUND  
FY 2025  
(millions of dollars)**

	<u>Enacted</u>	<u>Change</u>	<u>Current</u>
<b>Revenues:</b>			
Taxes:			
Personal Income Tax	26,567	1,740	28,307
Consumption/Use Taxes	9,801	(559)	9,242
Business Taxes	17,233	941	18,174
Other Taxes	1,347	51	1,398
Miscellaneous Receipts	4,449	3,705	8,154
Federal Receipts	3,645	0	3,645
<b>Total Receipts</b>	<u>63,042</u>	<u>5,878</u>	<u>68,920</u>
<b>Expenditures:</b>			
Assistance and Grants	74,048	1,445	75,493
State Operations	17,317	(6)	17,311
General State Charges	6,297	2,481	8,778
Debt Service	0	0	0
Capital Projects	0	0	0
<b>Total Disbursements</b>	<u>97,662</u>	<u>3,920</u>	<u>101,582</u>
<b>Other Financing Sources (Uses):</b>			
Transfers From Other Funds	46,359	3,680	50,039
Transfers To Other Funds	(12,672)	944	(11,728)
Proceeds From Financing Arrangements/ Advance Refundings	0	0	0
<b>Net Other Financing Sources (Uses)</b>	<u>33,687</u>	<u>4,624</u>	<u>38,311</u>
<b>Operating Surplus/(Deficit)</b>	<u>(933)</u>	<u>6,582</u>	<u>5,649</u>
<b>Accumulated Surplus/(Deficit)</b>			<u>55,995</u>

**GAAP FINANCIAL PLAN  
GENERAL FUND  
FY 2025 and FY 2026  
(millions of dollars)**

	<u>FY 2025</u> <u>Current</u>	<u>FY 2026</u> <u>Projected</u>	<u>Annual</u> <u>Change</u>
<b>Revenues:</b>			
Taxes:			
Personal Income Tax	28,307	28,410	103
Consumption/Use Taxes	9,242	10,130	888
Business Taxes	18,174	16,881	(1,293)
Other Taxes	1,398	1,462	64
Miscellaneous Receipts	8,154	10,482	2,328
Federal Receipts	3,645	-	(3,645)
<b>Total Receipts</b>	<u>68,920</u>	<u>67,365</u>	<u>(1,555)</u>
<b>Expenditures:</b>			
Assistance and Grants	75,493	83,548	8,055
State Operations	17,311	19,174	1,863
General State Charges	8,778	9,661	883
Debt Service	0	0	0
Capital Projects	0	0	0
<b>Total Disbursements</b>	<u>101,582</u>	<u>112,383</u>	<u>10,801</u>
<b>Other Financing Sources (Uses):</b>			
Transfers From Other Funds	50,039	49,240	(799)
Transfers To Other Funds	(11,728)	(11,635)	93
Proceeds From Financing Arrangements/ Advance Refundings	0	0	0
<b>Net Other Financing Sources (Uses)</b>	<u>38,311</u>	<u>37,605</u>	<u>(706)</u>
<b>Operating Surplus/(Deficit)</b>	<u>5,649</u>	<u>(7,413)</u>	<u>(13,062)</u>
<b>Accumulated Surplus/(Deficit)<sup>1</sup></b>	<u>55,995</u>	<u>48,582</u>	

<sup>1</sup> The GAAP-basis Financial Plan projections follow, to the extent practicable, the accrual methodologies and fund accounting rules applied by the Office of the State Comptroller (OSC) in preparation of the audited Basic Financial Statements, but there can be no assurance that the pro forma GAAP financial plan conforms to all GAAP principles.

**GAAP FINANCIAL PLAN  
GENERAL FUND  
FY 2026 THROUGH FY 2029  
(millions of dollars)**

	<u>FY 2026</u> <u>Proposed</u>	<u>FY 2027</u> <u>Projected</u>	<u>FY 2028</u> <u>Projected</u>	<u>FY 2029</u> <u>Projected</u>
<b>Revenues:</b>				
Taxes:				
Personal Income Tax	28,410	31,107	32,996	36,961
Consumption/Use Taxes	10,130	10,406	10,688	10,957
Business Taxes	16,881	18,228	17,902	17,827
Other Taxes	1,462	1,530	1,596	1,661
Miscellaneous Receipts	10,482	5,702	2,229	2,088
Federal Receipts	0	0	0	0
<b>Total Receipts</b>	<u>67,365</u>	<u>66,973</u>	<u>65,411</u>	<u>69,494</u>
<b>Expenditures:</b>				
Assistance and Grants	83,548	87,880	91,398	95,710
State Operations	19,174	18,057	18,303	17,912
General State Charges	9,661	8,847	9,788	10,778
Debt Service	0	0	0	0
Capital Projects	0	0	0	0
<b>Total Disbursements</b>	<u>112,383</u>	<u>114,784</u>	<u>119,489</u>	<u>124,400</u>
<b>Other Financing Sources (Uses):</b>				
Transfers From Other Funds	49,240	48,917	51,156	51,244
Transfers To Other Funds	(11,635)	(8,273)	(10,527)	(9,794)
Proceeds From Financing Arrangements/ Advance Refundings	0	0	0	0
<b>Net Other Financing Sources (Uses)</b>	<u>37,605</u>	<u>40,644</u>	<u>40,629</u>	<u>41,450</u>
<b>Operating Surplus/(Deficit)</b>	<u>(7,413)</u>	<u>(7,167)</u>	<u>(13,449)</u>	<u>(13,456)</u>



**GAAP FINANCIAL PLAN  
ALL FUNDS  
FY 2025  
(millions of dollars)**

	General Fund	Special Revenue Funds	Capital Projects Funds	Debt Service Funds	(MEMO) Total
<b>Revenues:</b>					
Taxes	57,421	6,408	1,492	48,986	114,007
Public Health/Patient Fees	0	6,996	0	505	7,501
Miscellaneous Receipts	8,154	3,700	1,077	2	12,933
Federal Receipts	3,645	100,600	3,221	62	107,528
<b>Total Receipts</b>	<b>68,920</b>	<b>117,704</b>	<b>5,790</b>	<b>49,555</b>	<b>241,969</b>
<b>Expenditures:</b>					
Assistance and Grants	75,493	117,492	6,539	0	199,524
State Operations	17,311	3,932	0	39	21,282
General State Charges	8,778	554	0	0	9,332
Debt Service	0	0	0	2,427	2,427
Capital Projects	0	0	8,742	0	8,742
<b>Total Disbursements</b>	<b>101,582</b>	<b>121,978</b>	<b>15,281</b>	<b>2,466</b>	<b>241,307</b>
<b>Other Financing Sources (Uses):</b>					
Transfers From Other Funds	50,039	4,513	5,107	2,792	62,451
Transfers To Other Funds	(11,728)	(4,387)	(431)	(49,866)	(66,412)
Proceeds Of General Obligation Bonds	0	0	269	0	269
Proceeds From Financing Arrangements/ Advance Refundings	0	0	4,835	0	4,835
<b>Net Other Financing Sources (Uses)</b>	<b>38,311</b>	<b>126</b>	<b>9,780</b>	<b>(47,074)</b>	<b>1,143</b>
<b>Operating Surplus/(Deficit)</b>	<b>5,649</b>	<b>(4,148)</b>	<b>289</b>	<b>15</b>	<b>1,805</b>

**GAAP FINANCIAL PLAN  
ALL FUNDS  
FY 2026  
(millions of dollars)**

	General Fund	Special Revenue Funds	Capital Projects Funds	Debt Service Funds	(MEMO) Total
<b>Revenues:</b>					
Taxes	56,883	6,522	1,465	47,243	112,113
Public Health/Patient Fees	0	6,969	0	416	7,385
Miscellaneous Receipts	10,482	3,041	1,328	1	14,852
Federal Receipts	0	98,548	3,698	58	102,304
<b>Total Receipts</b>	<b>67,365</b>	<b>115,080</b>	<b>6,491</b>	<b>47,718</b>	<b>236,654</b>
<b>Expenditures:</b>					
Assistance and Grants	83,548	113,296	8,228	0	205,072
State Operations	19,174	2,808	0	41	22,023
General State Charges	9,661	562	0	0	10,223
Debt Service	0	0	0	1,421	1,421
Capital Projects	0	0	10,634	0	10,634
<b>Total Disbursements</b>	<b>112,383</b>	<b>116,666</b>	<b>18,862</b>	<b>1,462</b>	<b>249,373</b>
<b>Other Financing Sources (Uses):</b>					
Transfers From Other Funds	49,240	4,455	4,618	1,992	60,305
Transfers To Other Funds	(11,635)	(3,886)	(798)	(48,176)	(64,495)
Proceeds Of General Obligation Bonds	0	0	367	0	367
Proceeds From Financing Arrangements/ Advance Refundings	0	0	8,363	0	8,363
<b>Net Other Financing Sources (Uses)</b>	<b>37,605</b>	<b>569</b>	<b>12,550</b>	<b>(46,184)</b>	<b>4,540</b>
<b>Operating Surplus/(Deficit)</b>	<b>(7,413)</b>	<b>(1,017)</b>	<b>179</b>	<b>72</b>	<b>(8,179)</b>

**GAAP FINANCIAL PLAN  
ALL FUNDS  
FY 2025  
(millions of dollars)**

	Major Funds				Eliminations	Total
	General Fund	Federal Special Revenue	General Debt Service	Other Governmental Funds		
<b>Revenues:</b>						
Taxes:						
Personal Income Tax	28,307	0	30,482	1,453	0	60,242
Consumption/Use Taxes	9,242	0	9,565	2,779	0	21,586
Business Taxes	18,174	0	7,984	3,423	0	29,581
Other Taxes	1,398	0	8	1,192	0	2,598
Public Health/Patient Fees	0	0	0	7,501	0	7,501
Miscellaneous Receipts	8,154	863	0	3,916	0	12,933
Federal Receipts	3,645	100,611	62	3,210	0	107,528
<b>Total Receipts</b>	<b>68,920</b>	<b>101,474</b>	<b>48,101</b>	<b>23,474</b>	<b>0</b>	<b>241,969</b>
<b>Expenditures:</b>						
Assistance and Grants	75,493	98,297	0	25,734	0	199,524
State Operations	17,311	3,416	38	517	0	21,282
General State Charges	8,778	396	0	158	0	9,332
Debt Service	0	0	2,408	19	0	2,427
Capital Projects	0	0	0	8,742	0	8,742
<b>Total Disbursements</b>	<b>101,582</b>	<b>102,109</b>	<b>2,446</b>	<b>35,170</b>	<b>0</b>	<b>241,307</b>
<b>Other Financing Sources (Uses):</b>						
Transfers From Other Funds	50,039	0	349	12,063	(56,034)	6,417
Transfers To Other Funds	(11,728)	(3,285)	(46,005)	(5,394)	56,034	(10,378)
Proceeds Of General Obligation Bonds	0	0	0	269	0	269
Proceeds From Financing Arrangements/ Advance Refundings	0	0	0	4,835	0	4,835
<b>Net Other Financing Sources (Uses)</b>	<b>38,311</b>	<b>(3,285)</b>	<b>(45,656)</b>	<b>11,773</b>	<b>0</b>	<b>1,143</b>
<b>Operating Surplus/(Deficit)</b>	<b>5,649</b>	<b>(3,920)</b>	<b>(1)</b>	<b>77</b>	<b>0</b>	<b>1,805</b>

**GAAP FINANCIAL PLAN  
ALL FUNDS  
FY 2026  
(millions of dollars)**

	Major Funds				Eliminations	Total
	General Fund	Federal Special Revenue	General Debt Service	Other Governmental Funds		
<b>Revenues:</b>						
Taxes:						
Personal Income Tax	28,410	0	29,580	1,397	0	59,387
Consumption/Use Taxes	10,130	0	9,884	2,907	0	22,921
Business Taxes	16,881	0	6,734	3,444	0	27,059
Other Taxes	1,462	0	8	1,276	0	2,746
Public Health/Patient Fees	0	0	0	7,385	0	7,385
Miscellaneous Receipts	10,482	258	0	4,112	0	14,852
Federal Receipts	0	98,559	58	3,687	0	102,304
<b>Total Receipts</b>	<b>67,365</b>	<b>98,817</b>	<b>46,264</b>	<b>24,208</b>	<b>0</b>	<b>236,654</b>
<b>Expenditures:</b>						
Assistance and Grants	83,548	93,670	0	27,854	0	205,072
State Operations	19,174	2,255	39	555	0	22,023
General State Charges	9,661	397	0	165	0	10,223
Debt Service	0	0	1,413	8	0	1,421
Capital Projects	0	0	0	10,634	0	10,634
<b>Total Disbursements</b>	<b>112,383</b>	<b>96,322</b>	<b>1,452</b>	<b>39,216</b>	<b>0</b>	<b>249,373</b>
<b>Other Financing Sources (Uses):</b>						
Transfers From Other Funds	49,240	0	330	10,735	(53,912)	6,393
Transfers To Other Funds	(11,635)	(2,838)	(45,093)	(4,929)	53,912	(10,583)
Proceeds Of General Obligation Bonds	0	0	0	367	0	367
Proceeds From Financing Arrangements/ Advance Refundings	0	0	0	8,363	0	8,363
<b>Net Other Financing Sources (Uses)</b>	<b>37,605</b>	<b>(2,838)</b>	<b>(44,763)</b>	<b>14,536</b>	<b>0</b>	<b>4,540</b>
<b>Operating Surplus/(Deficit)</b>	<b>(7,413)</b>	<b>(343)</b>	<b>49</b>	<b>(472)</b>	<b>0</b>	<b>(8,179)</b>

GAAP COMBINING STATEMENT  
GENERAL FUND  
FY 2025  
(millions of dollars)

	LOCAL ASSISTANCE ACCOUNT (10000-10049)	STATE OPERATIONS ACCOUNT (10050-10099)	COMMUNITY PROJECTS (10250-10299)	TAX STABILIZATION RESERVE FUND (10100-10149)	RANVAY RESERVE (10300-10349)	CENTRALIZED SERVICES (55000-55049)	STATE EMPLOYMENT SPECIAL (00050-00099)	CONFECTIONARY SERVICES (90100-90299)	AGENCY ENTERPRISE SERVICE (50300-50399)	AGENCY INTERNAL SERVICE (55050-55099)	MISCELLANEOUS STATES REVENUE (21900-22499)
<b>Revenues:</b>											
Personal Income Tax	0	28,307	0	0	0	0	0	0	0	0	0
Corporate Income Tax	0	3,242	0	0	0	0	0	0	0	0	0
Business Taxes	0	18,174	0	0	0	0	0	0	0	0	0
Other Taxes	0	1,398	0	0	0	0	0	0	0	0	0
Miscellaneous Receipts	0	4,624	0	0	0	384	14	45	22	126	364
Federal Receipts	0	3,645	0	0	0	0	0	0	0	0	0
Total Receipts	0	55,996	0	0	0	384	14	45	22	126	364
<b>Expenditures:</b>											
Assistance and Grants	74,727	0	0	0	0	0	0	0	0	0	766
State Operations	0	13,481	0	0	0	412	20	45	22	157	1,451
General State Charges	0	7,482	0	0	0	31	0	0	1	20	485
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	74,727	20,963	0	0	0	443	20	45	23	177	2,602
<b>Other Financing Sources (Uses):</b>											
Transfers From Other Funds	0	42,024	0	218	5,776	43	6	0	0	110	906
Transfers To Other Funds	(2,850)	(5,837)	0	(218)	(3,278)	(2)	0	0	0	(2)	1,388
Proceeds From Financing Arrangements/Advance Refundings	0	0	0	0	0	0	0	0	0	0	0
Net Other Financing Sources (Uses)	(2,850)	36,187	0	0	2,500	41	6	0	0	108	2,694
Operating Surplus/(Deficit)	(77,577)	80,614	0	0	2,500	(18)	0	0	(1)	57	(14)
<b>Revenues:</b>											
Personal Income Tax	0	0	0	0	0	0	0	0	0	0	28,307
Corporate Income Tax	0	0	0	0	0	0	0	0	0	0	3,242
Business Taxes	0	0	0	0	0	0	0	0	0	0	18,174
Other Taxes	0	0	0	0	0	0	0	0	0	0	1,398
Miscellaneous Receipts	2	3	3	2	79	19	49	2,867	197	(646)	8,154
Federal Receipts	0	0	0	0	0	0	0	0	0	0	3,645
Total Receipts	2	3	3	2	79	19	49	2,867	197	(646)	68,520
<b>Expenditures:</b>											
Local Assistance	0	0	0	0	0	0	0	0	0	0	75,493
State Operations	2	3	2	1	87	16	58	2,104	96	(646)	17,311
General State Charges	0	0	0	0	9	9	10	730	0	0	8,778
Debt Service	0	0	0	0	0	0	0	0	0	0	0
Capital Projects	0	0	0	0	0	0	0	0	0	0	0
Total Disbursements	2	3	2	1	96	25	68	2,834	96	(646)	101,582
<b>Other Financing Sources (Uses):</b>											
Transfers From Other Funds	0	0	0	0	0	9	24	0	0	933	50,039
Transfers To Other Funds	0	0	0	0	0	(4)	0	(4)	0	(93)	(11,728)
Proceeds From Financing Arrangements/Advance Refundings	0	0	0	0	0	0	0	0	0	0	0
Net Other Financing Sources (Uses)	0	0	0	0	0	5	24	(4)	0	840	38,311
Operating Surplus/(Deficit)	0	0	1	0	(17)	(1)	5	29	101	0	5,649

**GAAP COMBINING STATEMENT  
GENERAL FUND  
FY 2026**  
(millions of dollars)

	LOCAL ASSISTANCE ACCOUNT (1000-1009)	STATE OPERATIONS ACCOUNT (1050-1059)	COMMUNITY PROJECTS (10250-1029)	TAX STABILIZATION RESERVE FUND (00100-1019)	RAINY DAY RESERVE (10300-1039)	CENTRALIZED SERVICES (55000-5509)	STATE EXPOSITION SPECIAL (50550-5059)	CORRECTIONAL SERVICES COMMISSARY (50100-5029)	AGENCY ENTERPRISE (90300-9039)	AGENCY INTERNAL SERVICE (50500-5059)	MISCELLANEOUS STATE SPECIAL REVENUE (21900-2199)
<b>Revenues:</b>											
Personal Income Tax	0	28,410	0	0	0	0	0	0	0	0	0
Consumption/Use Taxes	0	10,130	0	0	0	0	0	0	0	0	0
Business Taxes	0	16,881	0	0	0	0	0	0	0	0	0
Other Taxes	0	1,462	0	0	0	0	0	0	0	0	0
Miscellaneous Receipts	0	4,103	0	0	0	384	14	46	22	125	3,190
Federal Receipts	0	0	0	0	0	0	0	0	0	0	0
<b>Total Receipts</b>	<b>0</b>	<b>60,986</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>384</b>	<b>14</b>	<b>46</b>	<b>22</b>	<b>125</b>	<b>3,190</b>
<b>Expenditures:</b>											
Assistance and Grants	80,727	0	0	0	0	0	0	0	0	0	2,821
State Operations	0	15,411	0	0	0	425	21	45	27	209	1,310
General State Charges	0	8,320	0	0	0	32	0	0	1	21	505
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
<b>Total Disbursements</b>	<b>80,727</b>	<b>23,731</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>457</b>	<b>21</b>	<b>45</b>	<b>28</b>	<b>230</b>	<b>4,836</b>
<b>Other Financing Sources (Uses):</b>											
Transfers From Other Funds	0	42,626	0	170	4,344	43	6	0	0	110	544
Transfers To Other Funds	(2,955)	(5,159)	(2)	(170)	(8,344)	(2)	(2)	0	0	(2)	1,869
Proceeds From Financing Arrangements/Advance Refundings	0	0	0	0	1,000	41	6	0	0	0	0
<b>Net Other Financing Sources (Uses)</b>	<b>(2,955)</b>	<b>37,467</b>	<b>0</b>	<b>0</b>	<b>1,000</b>	<b>41</b>	<b>6</b>	<b>0</b>	<b>0</b>	<b>108</b>	<b>1,913</b>
<b>Operating Surplus/(Deficit)</b>	<b>(83,682)</b>	<b>74,722</b>	<b>0</b>	<b>0</b>	<b>1,000</b>	<b>(32)</b>	<b>(1)</b>	<b>0</b>	<b>(6)</b>	<b>3</b>	<b>467</b>

	MENTAL HYGIENE REVOLVING (55100-5519)	SHELTERED WORKSHOP FUNDS (50400-5049)	HYGIENE COMMUNITY STORES (50500-5059)	LABOR AND MANAGEMENT ADMINISTRATION (52400-5249)	AUDIT AND CONTROL REVOLVING (55250-5529)	HEALTH INSURANCE REVOLVING (55300-5539)	CORRECTIONAL INDUSTRIES REVOLVING (55350-5539)	CUNY Senior College Operating Fund	CUNY Senior College Program Fund	Eliminations	Total
<b>Revenues:</b>											
Personal Income Tax	0	0	0	0	0	0	0	0	0	0	28,410
Consumption/Use Taxes	0	0	0	0	0	0	0	0	0	0	10,130
Business Taxes	0	0	0	0	0	0	0	0	0	0	16,881
Other Taxes	0	0	0	0	0	0	0	0	0	0	1,462
Miscellaneous Receipts	2	3	3	2	80	19	49	2,953	202	(714)	10,482
Federal Receipts	0	0	0	0	0	0	0	0	0	0	0
<b>Total Receipts</b>	<b>2</b>	<b>3</b>	<b>3</b>	<b>2</b>	<b>80</b>	<b>19</b>	<b>49</b>	<b>2,953</b>	<b>202</b>	<b>(714)</b>	<b>67,965</b>
<b>Expenditures:</b>											
Local Assistance	0	0	0	0	0	0	0	0	0	0	83,548
State Operations	2	3	2	1	89	19	58	2,167	99	(714)	19,174
Fringe Benefits/Fixed Costs	0	0	0	1	10	0	10	752	0	0	9,661
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
<b>Total Disbursements</b>	<b>2</b>	<b>3</b>	<b>2</b>	<b>2</b>	<b>99</b>	<b>28</b>	<b>68</b>	<b>2,919</b>	<b>99</b>	<b>(714)</b>	<b>112,383</b>
<b>Other Financing Sources (Uses):</b>											
Transfers From Other Funds	0	0	0	0	0	9	24	0	0	1,364	49,240
Transfers To Other Funds	0	0	0	0	0	(4)	0	(4)	0	(1,364)	(11,655)
Proceeds From Financing Arrangements/Advance Refundings	0	0	0	0	0	0	24	0	0	0	37,685
<b>Net Other Financing Sources (Uses)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5</b>	<b>24</b>	<b>(4)</b>	<b>0</b>	<b>0</b>	<b>37,685</b>
<b>Operating Surplus/(Deficit)</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>(19)</b>	<b>(4)</b>	<b>5</b>	<b>30</b>	<b>103</b>	<b>0</b>	<b>(7,413)</b>

**CASH TO GAAP CONVERSION TABLE**  
**GENERAL FUND**  
**FY 2025**  
(millions of dollars)

	Perspective		Entity		Cash Basis Subtotal	Changes in Accruals	Eliminations	Intrafund Eliminations	Reclassification	GAAP Financial Plan
	Cash Financial Plan	Special Revenue Funds	Difference	Other Funds						
<b>Revenues:</b>										
Taxes:										
Personal Income Tax	29,028	0	0	0	29,028	(721)	0	0	0	28,307
Consumption/Use Taxes	10,108	0	0	0	10,108	(866)	0	0	0	9,242
Business Taxes	17,978	0	0	0	17,978	196	0	0	0	18,174
Other Taxes	1,398	0	0	0	1,398	0	0	0	0	1,398
Miscellaneous Receipts	4,633	364	3,811	3,811	8,808	11	(79)	(646)	60	8,154
Federal Receipts	3,645	0	0	0	3,645	0	0	0	0	3,645
<b>Total Revenues</b>	<b>66,790</b>	<b>364</b>	<b>3,811</b>	<b>3,811</b>	<b>70,965</b>	<b>(1,380)</b>	<b>(79)</b>	<b>(646)</b>	<b>60</b>	<b>68,920</b>
<b>Expenditures:</b>										
Assistance and Grants	76,603	766	0	0	77,369	145	0	0	(2,021)	75,493
State Operations	13,484	1,695	3,024	3,024	18,203	100	(79)	(646)	(267)	17,311
General State Charges	9,116	485	811	811	10,412	(120)	0	0	(1,514)	8,778
Debt Service	0	0	0	0	0	0	0	0	0	0
Capital Projects	0	0	0	0	0	0	0	0	0	0
<b>Total Expenditures</b>	<b>99,203</b>	<b>2,946</b>	<b>3,835</b>	<b>3,835</b>	<b>105,984</b>	<b>125</b>	<b>(79)</b>	<b>(646)</b>	<b>(3,802)</b>	<b>101,582</b>
<b>Other Financing Sources (Uses):</b>										
Transfers From Other Funds	48,724	905	192	192	49,821	0	532	0	(314)	50,039
Transfers To Other Funds	(9,186)	1,550	(12)	(12)	(7,648)	0	(532)	0	(3,548)	(11,728)
Proceeds From Financing Arrangements/ Advance Refundings	0	0	0	0	0	0	0	0	0	0
<b>Net Other Financing Sources (Uses)</b>	<b>39,538</b>	<b>2,455</b>	<b>180</b>	<b>180</b>	<b>42,173</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(3,862)</b>	<b>38,311</b>
<b>Operating Surplus/(Deficit)</b>	<b>7,125</b>	<b>(127)</b>	<b>156</b>	<b>156</b>	<b>7,154</b>	<b>(1,505)</b>	<b>0</b>	<b>0</b>	<b>-</b>	<b>5,649</b>

CASH TO GAAP CONVERSION TABLE  
SPECIAL REVENUE FUNDS  
FY 2025  
(millions of dollars)

	CITY UNIVERSITY TUITION REIMBURSEMENT (232,50-23448)	STATE UNIVERSITY INCOME (22650-22699)	MISCELLANEOUS STATE SPECIAL REVENUE (21900-22499)	STATE LOTTERY (20900-20948)	Food Stamps	Reclass Public Health	Reclass SUNY	Interfund Activity	System Accruals	Estimated GAAP Expenditures
<b>Revenues:</b>										
Taxes	6,447	0	0	0	0	0	0	0	(39)	6,408
Public Health	0	0	0	0	0	6,996	0	0	0	6,996
Miscellaneous Receipts	20,332	0	(5,732)	(364)	(3,658)	(6,996)	0	0	118	3,700
Federal Receipts	91,574	0	0	0	0	0	(349)	0	667	100,600
<b>Total Receipts</b>	<b>118,353</b>	<b>0</b>	<b>(5,732)</b>	<b>(364)</b>	<b>(3,658)</b>	<b>0</b>	<b>(349)</b>	<b>0</b>	<b>746</b>	<b>117,704</b>
<b>Expenditures:</b>										
Assistance and Grants	109,097	0	0	(766)	(300)	0	0	0	753	117,492
State Operations	13,204	0	(7,282)	(1,695)	(36)	0	(349)	0	90	3,932
General State Charges	1,643	0	(591)	(485)	(14)	0	0	0	1	554
Debt Service	0	0	0	0	0	0	0	0	0	0
Capital Projects	0	0	0	0	0	0	0	0	0	0
<b>Total Disbursements</b>	<b>123,944</b>	<b>0</b>	<b>(7,873)</b>	<b>(2,946)</b>	<b>(350)</b>	<b>0</b>	<b>(349)</b>	<b>0</b>	<b>844</b>	<b>124,978</b>
<b>Other Financing Sources (Uses):</b>										
Transfers From Other Funds	4,515	0	(2,888)	(905)	3,603	0	0	188	0	4,513
Transfers To Other Funds	(2,853)	0	(1,550)	204	(1,888)	0	0	(1,888)	0	(4,387)
<b>Net Other Financing Sources (Uses)</b>	<b>1,662</b>	<b>0</b>	<b>(2,684)</b>	<b>(2,455)</b>	<b>3,603</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>126</b>
<b>Operating Surplus/(Deficit)</b>	<b>(5,225)</b>	<b>0</b>	<b>(543)</b>	<b>127</b>	<b>295</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(98)</b>	<b>(4,248)</b>

CASH TO GAAP CONVERSION TABLE  
CAPITAL PROJECTS FUND  
FY 2025  
(millions of dollars)

	STATE UNIVERSITY RESIDENCE HALLS REHABILITATION (30100-30299)	STATE UNIVERSITY CAPITAL PROJECTS (32400-32999)	STATE UNIVERSITY CAPITAL PROJECTS (30000-30049)	Appropriated Loans	COPS	Off-Budget Capital	Reclass Proceeds	System Accruals	Estimated GAAP Expenditures
<b>Revenues:</b>									
Taxes	1,487	0	0	0	0	0	0	5	1,492
Miscellaneous Receipts	7,283	0	(45)	(1,331)	(8)	0	(4,822)	0	1,077
Federal Receipts	3,221	0	0	0	0	0	0	0	3,221
<b>Total Receipts</b>	<b>11,991</b>	<b>0</b>	<b>(45)</b>	<b>(1,331)</b>	<b>(8)</b>	<b>0</b>	<b>(4,822)</b>	<b>5</b>	<b>5,790</b>
<b>Expenditures:</b>									
Local Assistance	6,539	0	0	0	0	0	0	0	6,539
State Operations	0	0	0	0	0	0	0	0	0
General State Charges	0	0	0	0	0	0	0	0	0
Debt Service	0	0	0	0	0	0	0	0	0
Capital Projects	10,493	(1,000)	(45)	(1,611)	(8)	13	0	0	8,742
<b>Total Disbursements</b>	<b>17,032</b>	<b>(1,000)</b>	<b>(45)</b>	<b>(1,611)</b>	<b>(8)</b>	<b>13</b>	<b>0</b>	<b>0</b>	<b>25,281</b>
<b>Other Financing Sources (Uses):</b>									
Transfers From Other Funds	5,325	(75)	(20)	(123)	0	0	0	0	5,107
Transfers To Other Funds	(434)	0	0	0	0	0	0	0	(434)
Proceeds Of GO Bonds	269	0	0	0	0	0	0	0	269
Proceeds From Financing Arrangements/Advance Refundings	0	0	0	0	0	0	0	0	0
<b>Net Other Financing Sources (Uses)</b>	<b>5,160</b>	<b>(75)</b>	<b>(20)</b>	<b>(123)</b>	<b>0</b>	<b>13</b>	<b>0</b>	<b>0</b>	<b>4,835</b>
<b>Operating Surplus/(Deficit)</b>	<b>122</b>	<b>25</b>	<b>(20)</b>	<b>157</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5</b>	<b>289</b>

CASH TO GAAP CONVERSION TABLE  
DEBT SERVICE FUND  
FY 2025  
(millions of dollars)

	LGAC	Patient Fees	Reclass	SUNY/ CUNY DS	System Accruals	Estimated GAAP Expenditures
<b>Revenues:</b>						
Taxes	48,973	0	0	13	48,986	
Patient Fees	0	505	(505)	0	505	
Miscellaneous Receipts	507	0	0	0	2	
Federal Receipts	62	0	0	62		
<b>Total Receipts</b>	<b>49,542</b>	<b>0</b>	<b>0</b>	<b>13</b>	<b>49,555</b>	
<b>Expenditures:</b>						
State Operations	39	0	0	0	39	
Debt Service	3,163	0	(736)	2,427		
<b>Total Disbursements</b>	<b>3,202</b>	<b>0</b>	<b>(736)</b>	<b>2,466</b>		
<b>Other Financing Sources (Uses):</b>						
Transfers From Other Funds	2,792	0	0	0	2,792	
Transfers To Other Funds	(49,130)	0	0	(736)	(49,866)	
<b>Net Other Financing Sources (Uses)</b>	<b>(46,338)</b>	<b>0</b>	<b>0</b>	<b>(736)</b>	<b>(47,074)</b>	
<b>Operating Surplus/(Deficit)</b>	<b>2</b>	<b>0</b>	<b>0</b>	<b>13</b>	<b>15</b>	



**CASH TO GAAP CONVERSION TABLE**  
**GENERAL FUND**  
**FY 2026**  
(millions of dollars)

	Perspective		Entity		Cash Basis Subtotal	Changes in Accruals	Eliminations	Intrafund Eliminations	Reclassification	GAAP Financial Plan
	Difference		Difference							
	Cash Financial Plan	Special Revenue Funds	Other Funds							
<b>Revenues:</b>										
Taxes:										
Personal Income Tax	28,134	0	0	0	28,134	276	0	0	0	28,410
Consumption/Use Taxes	10,418	0	0	0	10,418	(288)	0	0	0	10,130
Business Taxes	16,909	0	0	0	16,909	(28)	0	0	0	16,881
Other Taxes	1,461	0	0	0	1,461	1	0	0	0	1,462
Miscellaneous Receipts	4,112	3,190	3,902	3,902	11,204	2	(70)	(714)	60	10,482
Federal Receipts	0	0	0	0	0	0	0	0	0	0
<b>Total Revenues</b>	<b>61,034</b>	<b>3,190</b>	<b>3,902</b>	<b>3,902</b>	<b>68,126</b>	<b>(37)</b>	<b>(70)</b>	<b>(714)</b>	<b>60</b>	<b>67,365</b>
<b>Expenditures:</b>										
Assistance and Grants	82,419	2,821	0	0	85,240	425	0	0	(2,117)	83,548
State Operations	15,524	1,561	3,166	3,166	20,251	(18)	(70)	(714)	(275)	19,174
General State Charges	9,712	505	836	836	11,053	(270)	0	0	(1,122)	9,661
Debt Service	0	0	0	0	0	0	0	0	0	0
Capital Projects	0	0	0	0	0	0	0	0	0	0
<b>Total Expenditures</b>	<b>107,655</b>	<b>4,887</b>	<b>4,002</b>	<b>4,002</b>	<b>116,544</b>	<b>137</b>	<b>(70)</b>	<b>(714)</b>	<b>(3,514)</b>	<b>112,383</b>
<b>Other Financing Sources (Uses):</b>										
Transfers From Other Funds	47,524	544	192	192	48,260	0	1,291	0	(311)	49,240
Transfers To Other Funds	(8,674)	1,605	(12)	(12)	(7,081)	0	(1,291)	0	(3,263)	(11,635)
Proceeds From Financing Arrangements/ Advance Refundings	0	0	0	0	0	0	0	0	0	0
<b>Net Other Financing Sources (Uses)</b>	<b>38,850</b>	<b>2,149</b>	<b>180</b>	<b>180</b>	<b>41,179</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(3,574)</b>	<b>37,605</b>
<b>Operating Surplus/(Deficit)</b>	<b>(7,771)</b>	<b>452</b>	<b>80</b>	<b>80</b>	<b>(7,239)</b>	<b>(174)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(7,413)</b>

CASH TO GAAP CONVERSION TABLE  
SPECIAL REVENUE FUNDS

FY 2026  
(millions of dollars)

	CITY UNIVERSITY TUITION REIMBURSEMENT (23250-23449)	STATE UNIVERSITY INCOME (22650-22699)	MISCELLANEOUS STATE SPECIAL REVENUE (21900-22499)	STATE LOTTERY (20900-20949)	Estimated Cash Disbursements	Estimated GAAP Expenditures
Revenues:						
Taxes	6,537	0	0	0	0	6,522
Public Health	0	0	0	0	0	6,969
Miscellaneous Receipts	22,654	(5,970)	(3,190)	(3,584)	0	3,041
Federal Receipts	89,335	0	0	0	8,882	99,548
<b>Total Receipts</b>	<b>118,506</b>	<b>(5,970)</b>	<b>(3,190)</b>	<b>(3,584)</b>	<b>8,882</b>	<b>115,080</b>
Expenditures:						
Assistance and Grants	106,664	0	(2,821)	(197)	8,882	113,296
State Operations	12,473	(7,811)	(4,561)	(36)	0	2,808
General State Charges	1,690	(610)	(505)	(14)	0	562
Capital Projects	0	0	0	0	0	0
<b>Total Disbursements</b>	<b>120,827</b>	<b>(8,421)</b>	<b>(4,887)</b>	<b>(247)</b>	<b>8,882</b>	<b>116,666</b>
<b>Other Financing Sources (Uses):</b>						
Transfers From Other Funds	4,314	(3,013)	(544)	3,529	0	4,455
Transfers To Other Funds	(2,388)	276	(1,605)	0	0	(3,886)
<b>Net Other Financing Sources (Uses)</b>	<b>1,926</b>	<b>(2,737)</b>	<b>(2,149)</b>	<b>3,529</b>	<b>0</b>	<b>569</b>
<b>Operating Surplus/(Deficit)</b>	<b>(995)</b>	<b>(286)</b>	<b>(452)</b>	<b>192</b>	<b>0</b>	<b>(1,017)</b>

CASH TO GAAP CONVERSION TABLE  
CAPITAL PROJECTS FUND

FY 2026  
(millions of dollars)

	STATE UNIVERSITY RESIDENCE HALLS REHABILITATION AND REPAIR (30100-30299)	STATE UNIVERSITY CAPITAL PROJECTS (32400-32999)	CUNY CAPITAL PROJECTS (32250-32299)	STATE CAPITAL PROJECTS (30000-30049)	Estimated Cash Disbursements	Estimated GAAP Expenditures
Revenues:						
Taxes	1,463	0	0	0	0	1,465
Miscellaneous Receipts	11,577	(55)	0	(1,823)	(8)	1,328
Federal Receipts	3,698	0	0	0	0	3,698
<b>Total Receipts</b>	<b>16,738</b>	<b>(55)</b>	<b>0</b>	<b>(1,823)</b>	<b>(8)</b>	<b>6,491</b>
Expenditures:						
Local Assistance	8,228	0	0	0	0	8,228
Capital Projects	12,956	(55)	0	(2,134)	(8)	10,634
<b>Total Disbursements</b>	<b>21,184</b>	<b>(55)</b>	<b>0</b>	<b>(2,134)</b>	<b>(8)</b>	<b>18,862</b>
<b>Other Financing Sources (Uses):</b>						
Transfers From Other Funds	4,904	(125)	0	(141)	0	4,618
Transfers To Other Funds	(798)	0	0	0	0	(798)
Proceeds Of GO Bonds	367	0	0	0	0	367
Proceeds From Financing Arrangements/ Advance Refundings	0	0	0	0	0	0
<b>Net Other Financing Sources (Uses)</b>	<b>4,473</b>	<b>(125)</b>	<b>0</b>	<b>(141)</b>	<b>0</b>	<b>8,363</b>
<b>Operating Surplus/(Deficit)</b>	<b>27</b>	<b>(20)</b>	<b>0</b>	<b>170</b>	<b>0</b>	<b>179</b>

CASH TO GAAP CONVERSION TABLE  
DEBT SERVICE FUND

FY 2026  
(millions of dollars)

	LGAC	Patient Fees	SUNY/ CUNY DS	System Accruals	Estimated GAAP Expenditures
Revenues:					
Taxes	47,176	0	0	67	47,243
Patient Fees	0	416	0	0	416
Miscellaneous Receipts	417	(416)	0	0	1
Federal Receipts	58	0	0	58	58
<b>Total Receipts</b>	<b>47,651</b>	<b>0</b>	<b>0</b>	<b>67</b>	<b>47,718</b>
Expenditures:					
State Operations	41	0	0	0	41
Debt Service	2,318	0	(897)	0	1,421
<b>Total Disbursements</b>	<b>2,359</b>	<b>0</b>	<b>(897)</b>	<b>0</b>	<b>1,462</b>
<b>Other Financing Sources (Uses):</b>					
Transfers From Other Funds	1,992	0	0	0	1,992
Transfers To Other Funds	(47,279)	0	(897)	0	(48,176)
<b>Net Other Financing Sources (Uses)</b>	<b>(45,287)</b>	<b>0</b>	<b>(897)</b>	<b>0</b>	<b>(46,184)</b>
<b>Operating Surplus/(Deficit)</b>	<b>5</b>	<b>0</b>	<b>0</b>	<b>67</b>	<b>72</b>

**STATE DEBT OUTSTANDING**  
**SUMMARIZED BY FINANCING PROGRAM AND PROGRAM AREA**  
**FY 2025 THROUGH FY 2030**  
(millions of dollars)

	<u>FY 2025 Projected</u>	<u>FY 2026 Projected</u>	<u>FY 2027 Projected</u>	<u>FY 2028 Projected</u>	<u>FY 2029 Projected</u>	<u>FY 2030 Projected</u>
<b>GENERAL OBLIGATION BONDS</b>	2,399	2,613	2,692	2,790	2,983	3,169
<b>REVENUE BONDS</b>						
Personal Income Tax	39,301	45,314	52,662	58,857	64,303	67,902
Sales Tax	14,510	16,720	19,205	21,299	23,238	24,542
Dedicated Highway	34	0	0	0	0	0
Health Income	31	14	12	11	9	8
<b>Subtotal Revenue Bonds</b>	<u>53,876</u>	<u>62,048</u>	<u>71,879</u>	<u>80,167</u>	<u>87,550</u>	<u>92,452</u>
<b>SERVICE CONTRACT</b>	242	242	242	242	0	0
<b>TOTAL STATE-SUPPORTED</b>	<u>56,517</u>	<u>64,903</u>	<u>74,813</u>	<u>83,199</u>	<u>90,533</u>	<u>95,621</u>
<b>OTHER STATE FINANCINGS</b>						
Gateway Development Corporation	35	187	360	508	611	715
<b>Subtotal Other State Financings</b>	<u>35</u>	<u>187</u>	<u>360</u>	<u>508</u>	<u>611</u>	<u>715</u>
<b>TOTAL STATE-RELATED</b>	<u>56,552</u>	<u>65,090</u>	<u>75,173</u>	<u>83,707</u>	<u>91,144</u>	<u>96,336</u>
<b>BY PROGRAM AREA</b>						
Economic Development & Housing	7,268	9,270	11,521	13,496	15,283	16,535
Education	15,170	16,393	17,981	19,207	20,123	20,925
Environment	3,489	4,277	5,188	5,972	6,707	7,249
Health & Mental Hygiene	4,403	5,390	6,517	7,505	8,405	9,122
State Facilities & Equipment	4,886	5,275	5,790	6,192	6,491	6,723
Transportation and Transit	20,729	23,726	27,244	30,255	32,952	34,648
STARC <sup>1</sup>	572	572	572	572	572	419
Gateway Development Corporation	35	187	360	508	611	715
<b>TOTAL STATE-RELATED</b>	<u>56,552</u>	<u>65,090</u>	<u>75,173</u>	<u>83,707</u>	<u>91,144</u>	<u>96,336</u>

<sup>1</sup> 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)

	<u>FY 2025 Projected</u>	<u>FY 2026 Projected</u>	<u>FY 2027 Projected</u>	<u>FY 2028 Projected</u>	<u>FY 2029 Projected</u>	<u>FY 2030 Projected</u>
<b>GENERAL OBLIGATION BONDS</b>	260	300	328	331	326	345
<b>REVENUE BONDS</b>						
Personal Income Tax	2,216	1,142	3,221	3,903	4,146	6,240
Sales Tax	601	855	1,060	1,352	1,486	2,150
Dedicated Highway	40	0	0	0	0	0
Health Income	19	9	0	0	0	0
<b>Subtotal Revenue Bonds</b>	<u>2,876</u>	<u>2,006</u>	<u>4,281</u>	<u>5,255</u>	<u>5,632</u>	<u>8,390</u>
<b>SERVICE CONTRACT</b>	26	12	12	12	248	0
<b>TOTAL STATE-SUPPORTED</b>	<u>3,162</u>	<u>2,318</u>	<u>4,621</u>	<u>5,598</u>	<u>6,206</u>	<u>8,735</u>
<b>OTHER STATE FINANCINGS</b>						
Gateway Development Corporation	0	0	0	0	0	0
<b>Subtotal Other State Financings</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>TOTAL STATE-RELATED</b>	<u>3,162</u>	<u>2,318</u>	<u>4,621</u>	<u>5,598</u>	<u>6,206</u>	<u>8,735</u>
<b>BY PROGRAM AREA</b>						
Economic Development & Housing	366	71	658	782	875	1,515
Education	948	833	1,138	1,349	1,669	2,017
Environment	223	154	414	516	501	750
Health & Mental Hygiene	251	114	383	480	478	748
State Facilities & Equipment	300	330	430	450	574	692
Transportation and Transit	1,059	801	1,581	2,005	1,944	2,698
STARC <sup>1</sup>	15	15	15	15	165	315
Gateway Development Corporation	0	0	0	0	0	0
<b>TOTAL STATE-RELATED</b>	<u>3,162</u>	<u>2,318</u>	<u>4,621</u>	<u>5,598</u>	<u>6,206</u>	<u>8,735</u>

<sup>1</sup> 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)

	<u>FY 2025 Projected</u>	<u>FY 2026 Projected</u>	<u>FY 2027 Projected</u>	<u>FY 2028 Projected</u>	<u>FY 2029 Projected</u>	<u>FY 2030 Projected</u>
<b>GENERAL OBLIGATION BONDS</b>	458	413	298	313	395	395
<b>REVENUE BONDS</b>						
Personal Income Tax	2,709	7,079	8,197	7,573	7,232	7,055
Sales Tax	2,656	2,360	2,732	2,524	2,411	2,352
<b>Subtotal Revenue Bonds</b>	<u>5,365</u>	<u>9,439</u>	<u>10,929</u>	<u>10,097</u>	<u>9,643</u>	<u>9,407</u>
<b>SERVICE CONTRACT</b>	0	0	0	0	0	0
<b>TOTAL STATE-SUPPORTED</b>	<u>5,823</u>	<u>9,852</u>	<u>11,227</u>	<u>10,410</u>	<u>10,038</u>	<u>9,802</u>
<b>BY PROGRAM AREA</b>						
Economic Development & Housing	1,342	2,167	2,469	2,290	2,208	2,156
Education	1,402	1,667	1,900	1,762	1,699	1,659
Environment	292	900	1,026	951	917	895
Health & Mental Hygiene	303	1,071	1,221	1,132	1,091	1,066
State Facilities & Equipment	278	565	644	597	575	562
Transportation and Transit	<u>2,206</u>	<u>3,482</u>	<u>3,967</u>	<u>3,678</u>	<u>3,548</u>	<u>3,464</u>
<b>SUBTOTAL STATE-SUPPORTED</b>	<u>5,823</u>	<u>9,852</u>	<u>11,227</u>	<u>10,410</u>	<u>10,038</u>	<u>9,802</u>

**STATE DEBT RETIREMENTS**  
**SUMMARIZED BY FINANCING PROGRAM AND PROGRAM AREA**  
**FY 2025 THROUGH FY 2030**  
(millions of dollars)

	<u>FY 2025 Projected</u>	<u>FY 2026 Projected</u>	<u>FY 2027 Projected</u>	<u>FY 2028 Projected</u>	<u>FY 2029 Projected</u>	<u>FY 2030 Projected</u>
<b>GENERAL OBLIGATION BONDS</b>	187	199	219	215	202	209
<b>REVENUE BONDS</b>						
Personal Income Tax	323	1,065	850	1,378	1,786	3,456
Sales Tax	17	149	248	430	471	1,048
Dedicated Highway	33	34	0	0	0	0
Health Income	18	16	2	2	2	1
<b>Subtotal Revenue Bonds</b>	<u>391</u>	<u>1,264</u>	<u>1,100</u>	<u>1,810</u>	<u>2,259</u>	<u>4,505</u>
<b>SERVICE CONTRACT</b>	16	0	0	0	242	0
<b>TOTAL STATE-SUPPORTED</b>	<u>594</u>	<u>1,463</u>	<u>1,319</u>	<u>2,025</u>	<u>2,703</u>	<u>4,714</u>
<b>OTHER STATE FINANCINGS</b>						
Gateway Development Corporation	0	0	0	0	0	0
<b>Subtotal Other State Financings</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>TOTAL STATE-RELATED</b>	<u>594</u>	<u>1,463</u>	<u>1,319</u>	<u>2,025</u>	<u>2,703</u>	<u>4,714</u>
<b>BY PROGRAM AREA</b>						
Economic Development & Housing	65	165	219	315	420	904
Education	223	444	312	536	783	857
Environment	58	112	115	166	183	353
Health & Mental Hygiene	39	84	94	144	192	348
State Facilities & Equipment	61	176	128	195	276	331
Transportation and Transit	148	482	451	669	849	1,768
STARC <sup>1</sup>	0	0	0	0	0	153
Gateway Development Corporation	0	0	0	0	0	0
<b>TOTAL STATE-RELATED</b>	<u>594</u>	<u>1,463</u>	<u>1,319</u>	<u>2,025</u>	<u>2,703</u>	<u>4,714</u>

<sup>1</sup> 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)						
	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected
Projected RBTF Receipts <sup>1</sup>	38,473	36,271	40,764	42,739	45,051	45,477
Projected New PIT Bonds Issuances	2,709	7,079	8,197	7,573	7,232	7,055
Projected Total PIT Bonds Outstanding	39,301	45,314	52,662	58,857	64,303	67,902
Projected Maximum Annual Debt Service	4,000	4,507	5,094	5,636	6,154	6,482
Projected PIT Coverage Ratio	9.6	8.0	8.0	7.6	7.3	7.0

<sup>1</sup> 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)						
	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected
Projected Sales Tax Receipts	9,565	9,884	10,171	10,461	10,739	11,021
Projected New Sales Tax Bonds Issuances	2,656	2,360	2,732	2,524	2,411	2,352
Projected Total Sales Tax Bonds Outstanding	14,510	16,720	19,205	21,299	23,238	24,542
Projected Maximum Annual Debt Service	1,344	1,513	1,709	1,890	2,062	2,170
Projected Sales Tax Coverage Ratio	7.1	6.5	6.0	5.5	5.2	5.1

