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FY 2027 ENACTED BUDGET

MID-YEAR UPDATE

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INTRODUCTION

Introduction

This is the Mid-Year Financial Plan Update (the "Financial Plan") to the Enacted Budget Financial Plan for Fiscal Year (FY) 2027. State FY 2027 began on April 1, 2026 and ends on March 31, 2027. The Division of the Budget (DOB) expects to update its Financial Plan projections following the close of the third quarter with the FY 2028 Executive Budget.

Factors affecting the State's financial condition are numerous and complex. This Financial Plan contains forward-looking statements relating to future results and economic performance as defined in the Private Securities Litigation Reform Act of 1995. Since many factors may affect fiscal and economic conditions in the State, these forecasts and projections or 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 of preparation and are necessarily dependent upon assumptions, estimates, calculations, and data believed to be reasonable when 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. Words such as "expects," "forecasts," "projects," "intends," "anticipates," "estimates," "calculates," "assumes" and similar expressions are intended to identify forward-looking statements. These statements are subject to various 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; changing political, social, economic and environmental conditions (including climate change and extreme weather events); epidemics or pandemics; cybersecurity events; impediments to implementing gap-closing actions; regulatory initiatives and compliance with governmental regulations; litigation; changes to the Federal tax code, regulation, or guidance; Federal actions that reduce or disallow expected aid, including Federal aid authorized or appropriated by Congress 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 State control.

Significant Budgetary and Accounting Practices

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

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

State fund types:[2] include 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 on debt issued by the State and on its behalf by its public authorities.

The State's **General Fund** receives most State tax collections, and all receipts not earmarked for a specific program or activity. These tax receipts and the General Fund balance are affected by the Pass-Through Entity Tax (PTET) program which is designed to be revenue-neutral for the State on a multi-year basis. In December 2021, electing entities began making estimated PTET payments (classified as business taxes) that were entirely reserved in FY 2022 to offset the decrease in Personal Income Tax (PIT) receipts in future years as credits and refunds are claimed. The reserve established at the program's inception has been, and is expected to remain, sufficient to cover the difference between PTET collections and related PIT credits each fiscal year. Unless otherwise noted, the presentation and discussion of tax receipts throughout the Financial Plan excludes the impact of PTET.

State law requires the General Fund to end each fiscal year in balance, and directs the Governor to submit, and the Legislature to enact, a General Fund Budget that is balanced on a cash basis of accounting for the upcoming fiscal year. While 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 available - or expected to be available - during the fiscal year for the State to: (a) make all planned payments, including PIT refunds, without issuing deficit notes or bonds, or extraordinary cash management actions; (b) restore the Tax Stabilization Reserve Fund and the Rainy Day Reserve Fund (collectively, the "Rainy Day Reserves") balances to levels at or above those on deposit when the fiscal year began; and (c) maintain other reserves, as required by law. For calculating budget balance, the General Fund includes transfers to and from other funds.

[1] State Finance Law also requires the DOB to prepare a pro forma Financial Plan using Generally Accepted Accounting Principles (GAAP) to the extent practicable. The GAAP-basis Financial Plan is informational only. DOB does not use it as a benchmark for planning or managing State finances during the fiscal year and does not update it on a quarterly basis. The GAAP-basis Financial Plan follows, to the extent practicable, the accrual methodologies and fund accounting rules applied by the Office of the State Comptroller 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 principles or standards.

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

The Financial Plan baseline estimates are constructed using conservative budgeting standards that project expenditures based on established programmatic trends. In general, discretionary, temporary, or negotiated funding programs are intentionally excluded from outyear projections once their legislative authorization expires. This methodology ensures the Financial Plan remains a transparent reflection of authorized commitments. To maintain consistency, we apply this same standard to the revenue side; for example, we do not project the extension of temporary tax provisions, regardless of the likelihood of their renewal. If the Governor and Legislature choose to extend temporary spending programs in future budget cycles, those costs are addressed and balanced within those specific negotiations.

Projections for future fiscal years often show budget gaps in the General Fund, which represent the difference between: (a) 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 cover those disbursements. General Fund projections are based on numerous assumptions and are developed by DOB in coordination 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). Financial Plan projections made on a multi-year basis generally assume that money appropriated in one fiscal year will continue to be appropriated in future years, even for programs that were not created permanently in law and that the State has no obligation to fund. The State reviews funding levels for nearly all programs annually in the context of its current and projected fiscal position.

Occasionally, DOB informally designates unrestricted General Fund balances for specific fiscal and/or policy goals, such as the reserves for economic uncertainties; resource management; and future operational needs. These amounts are typically, though not always, identified by the phrase “reserved for.” Because these unrestricted amounts are not held in distinct accounts within the General Fund, they remain available for other purposes.

The General Fund is the sole financing source for the School Tax Relief (STAR) fund and typically serves as the financing source of last resort for the State’s other major funds, including the Healthcare Reform Act (HCRA) Fund, the Dedicated Highway and Bridge Trust Fund, and the Lottery Fund. Therefore, General Fund projections account for any estimated funding shortfalls and/or surpluses in these funds. Since the General Fund is required by law to be balanced for the upcoming fiscal year, the State’s budgetary and gap-closing discussion in the Financial Plan is generally focused on this fund.

State Operating Funds is a broader measure of operational spending (as distinct from capital purposes) supported by State resources, including funds received outside of the General Fund that provide a funding offset and/or surpluses to the General Fund as described above. This perspective includes financial activity in the General Fund, as well as State-funded Special Revenue Funds and Debt Service Funds (spending from Capital Projects Funds and Federal Funds is excluded). Because significant financial activity occurs outside the General Fund, DOB views the State Operating Funds perspective as a more comprehensive measure of operations funded with State resources (e.g., taxes, assessments, fees and tuition). This perspective eliminates certain distortions in operating activities that may be caused by, among other things, the State's complex fund structure and the interfund transfer of money. For example, the State’s two largest programs

– Medicaid and School Aid – are funded through both the General Fund and State Special Revenue Funds. By capturing disbursements from both the General Fund and State Special Revenue Funds, the State Operating Funds perspective provides a more complete accounting of State-funded spending for these large programs. Accordingly, Financial Plan projections often emphasize the State Operating Funds perspective.

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

Throughout the Financial Plan, the terms "actual", "actuals", and "results" refer to year-to-date or full year unaudited data and (i) prior to the release of audited financial statements by the Office of the State Comptroller (OSC) on or before July 29 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 between DOB and OSC financial reports in presentation and reporting of receipts and disbursements. For example, DOB may reflect net disbursements while OSC may report gross disbursements. These reporting differences can affect the presentation and reporting of total receipts and disbursements across different fund perspectives (e.g., State Operating Funds and All Funds).

FINANCIAL PLAN OVERVIEW

FINANCIAL PLAN AT-A-GLANCE: KEY MEASURES
(millions of dollars)

	FY 2026 Actuals	FY 2027 First Quarter	Change	FY 2027 Projected
State Operating Funds Disbursements				
Size of Budget	$148,810	$161,127	$4,362	$165,489
Annual Growth	11.3%	8.3%		11.2%
Other Disbursement Measures				
General Fund (Including Transfers)	$124,503	$128,792	($183)	$128,609
Annual Growth	14.6%	3.4%		3.3%
Capital Budget (State and Federal)	$17,894	$21,460	($916)	$20,544
Annual Growth	5.4%	19.9%		14.8%
Federal Operating Aid	$92,247	$94,433	$1,139	$95,572
Annual Growth	1.5%	2.4%		3.6%
All Funds	$258,951	$277,020	$4,585	$281,605
Annual Growth	7.2%	7.0%		8.7%
Inflation (CPI)	2.7%	3.9%	-0.3%	3.6%
All Governmental Funds Receipts[1]				
Taxes	$126,433	$131,106	$8,626	$139,732
Annual Growth	10.9%	3.7%		10.5%
Miscellaneous Receipts	$40,590	$41,460	($477)	$40,983
Annual Growth	16.8%	2.1%		1.0%
Federal Receipts (Operating and Capital)	$98,900	$98,027	$1,807	$99,834
Annual Growth	2.3%	-0.9%		0.9%
Total All Funds Receipts	$265,923	$270,593	$9,956	$280,549
Annual Growth	8.3%	1.8%		5.5%
General Fund Cash Balance	$56,178	$54,558	$7,918	$62,476
Principal Reserves	$15,103	$15,103	$4,500	$19,603
Timing of PTET/PIT Credits	$20,700	$20,956	$3,230	$24,186
Extraordinary Monetary Settlements	$692	$125	$0	$125
All Other	$19,683	$18,374	$188	$18,562
State Workforce (FTEs) - All Funds				
Executive	115,694	125,062	604	125,666
University Systems	64,111	64,614	0	64,614
Independent Agencies	4,928	5,284	0	5,284
Debt				
Debt Service (Excluding Prepayments) as % All Funds Receipts	2.4%	2.5%	-0.1%	2.4%
State-Related Debt Outstanding	$60,329	$69,343	($2,555)	$66,788
Debt Outstanding as % Personal Income	3.4%	3.7%	-0.2%	3.5%

[1] The PTET program is designed to be revenue and balance neutral for the State and is excluded from tax receipts herein, unless otherwise noted. One-time payments to qualified New York tax filers in FY 2026 for inflation tax refunds ($2 billion) and in FY 2027 for POWER checks ($1 billion) are excluded from tax receipts and total receipts.

Mid-Year Update: Fiscal Outlook

New York State's financial outlook has significantly improved from the FY 2027 Enacted Budget Financial Plan, in large part due to a resilient economy and proactive fiscal management. The Mid-Year Financial Plan Update projects a $9 billion surplus for the current fiscal year and drops the State's projected multi-year budget gaps nearly in half — reducing them from $31.7 billion to $17.6 billion. These temporary resources will be used to strengthen the State's fiscal position by continuing the practice of prepaying debt to reduce future costs and building back up Principal Reserves to protect essential public services during future economic downturns.

The national and state economies continue to show remarkable strength. Steady job growth, rising wages, and strong financial market performance have boosted consumer spending and corporate earnings. For New York, this economic momentum has translated into stronger-than-expected tax collections, leading to an upward revision of $8.1 billion in baseline General Fund tax receipts for the current year.

The Mid-Year Update adjusts revenue and spending estimates to account for strong tax collections; updated spending trends across major assistance and grant programs; recently settled five-year labor agreements that increase state payroll and fringe benefit costs, particularly in future years; higher investment earnings driven by strong interest rates, and additional Federal Emergency Management Agency (FEMA) reimbursements for prior-year COVID-19 expenses.

To ensure long-term financial stability, the State is using this period of economic strength to prepare for less certain times by repaying $4.5 billion to its Principal Reserves this year and another $2.5 billion in FY 2028, which was borrowed in FY 2026 to pay off a Federal loan for the Unemployment Insurance (UI) Trust Fund. Replenishing reserves aligns with Governor Hochul's prior commitment to build reserves to 15 percent of State Operating Funds. The State also avoids issuing expensive taxable debt in a high-interest-rate environment and is increasing Pay-As-You-Go (PAYGO) capital funding. The State will also prepay another $4.5 billion in debt service due in future years, bringing total planned debt prepayments for this fiscal year to $6 billion. Lastly, the State is increasing its deposits into the Retiree Health Benefit Trust Fund (RHBTF) by $650 million in FY 2027 and $500 million annually thereafter to secure benefits for public employees, bringing total planned deposits for this fiscal year to $900 million and $750 million annually beginning in FY 2028.

While the near-term fiscal outlook is bright, the State must remain cautious. Potential economic headwinds — such as rising interest rates, stock market volatility, and growing costs in public health insurance (Medicaid) and social safety net programs — could slow growth in the years ahead. The State's current fiscal health provides a stable foundation to address these future challenges.

The State still faces projected budget gaps in the coming years: $2.9 billion in FY 2028, $5.8 billion in FY 2029, and $8.9 billion in FY 2030. These gaps reflect ongoing fiscal management of available resources, including prepayments and the use of surplus balances carried forward, as well as a transaction risk reserve in each year, and would be higher absent these measures.

The FY 2028 Executive Budget will be presented on or before February 1, 2027, and will outline a comprehensive plan to deliver a balanced budget without sacrificing essential services for New Yorkers.

General Fund Revisions

This Mid-Year Financial Plan Update reflects revisions to the annual projections of receipts and spending in all years based on an updated economic forecast; operating results to date; programmatic experience, trends, and outcomes; and ongoing operational needs, including recently ratified labor deals that drive higher spending, particularly in the outyears, due to general salary increases.

Receipts are expected to be higher in all years due mainly to tax collections experience to date and the assumption that strong economic performance will continue. Disbursements are expected to be lower in the current year also based on experience to date and updated program assumptions, such as fluctuations in enrollment and participation rates, and slower than projected phase-in of initiatives and program expansions. Spending is revised upward beginning in FY 2028 largely due to increased personal service (PS) costs and higher PAYGO capital spending.

FY 2027 MID-YEAR UPDATE
GENERAL FUND REVISIONS
SAVINGS/(COSTS)
(millions of dollars)

	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected
FIRST QUARTERLY UPDATE SURPLUS/(GAP) ESTIMATE	**0**	**(6,389)**	**(10,526)**	**(14,741)**
Receipts	**7,735**	**9,688**	**9,200**	**10,207**
Tax Receipts	8,102	7,962	8,593	9,615
PTET Program (Financial Plan Neutral)	3,230	820	318	564
Debt Service	(4,509)	61	124	171
Miscellaneous/Federal Receipts	665	729	79	79
Transfers from Other Funds	247	116	86	(222)
Disbursements	**183**	**(2,840)**	**(4,055)**	**(3,751)**
Assistance and Grants	1,126	(51)	(606)	(697)
Agency Operations	(797)	(713)	(1,526)	(2,216)
Transfers to Other Funds	(146)	(2,076)	(1,923)	(838)
Use of/(Deposit to) Reserves	**(7,918)**	**(3,399)**	**(397)**	**(642)**
Rainy Day Reserve	(4,500)	(2,500)	0	0
Tax Stabilization Reserve	0	0	0	0
Contingency Reserve	0	0	0	0
Community Projects Reserve	0	0	0	0
Other Reserves	(3,418)	(899)	(397)	(642)
MID-YEAR UPDATE SURPLUS/(GAP) ESTIMATE	**0**	**(2,940)**	**(5,778)**	**(8,927)**

The aggregate changes in this Mid-Year Financial Plan Update provide surplus resources in the current year that will be used to replenish Principal Reserves and prepay debt to reduce future costs, and substantially lower the outyear budget gaps compared to the levels previously estimated.[3] The projected gaps are driven in part by Medicaid spending projections that exceed the Global Cap spending allowance by $541 million beginning in FY 2028 and grow to $4.5 billion in FY 2030. The following table summarizes the General Fund revisions by financial plan category.

Tax Receipts are increased in all years, driven by stronger PIT withholding and estimated payments, as well as increased Corporate Franchise and Sales tax collections. Updated tax receipts projections also account for lower STAR spending, which increases General Fund tax receipts.

PTET receipts are increased in all years based on experience to date, which is partially offset by reductions to PIT estimates reflecting expected tax credits and refunds claimed. The PTET program is designed to be both revenue and General Fund balance neutral for the State on a multi-year basis. Accordingly, the aggregate change is offset with a concomitant revision to the Reserve for PTET/PIT credits.

Debt service revisions also impact General Fund tax receipts and include a planned $4.5 billion prepayment of FY 2031 and FY 2032 debt service costs. The additional prepayments are the main driver of higher State Operating Funds spending in FY 2027 compared to the prior estimate.

Non-Tax receipts are increased due to higher investment income driven by elevated interest rates and liquidity levels, as well as recurring settlement payments from a Meta lawsuit. These settlement funds are set aside in reserves for future programming. Transfers from other funds reflect FEMA reimbursements for prior-year COVID-19 expenses, updated mental hygiene patient revenues, lower debt service costs resulting from higher PAYGO capital spending, and updated information on the timing of available resources in funds outside the General Fund.

Assistance and grants spending revisions have been reflected across nearly all programs and services, with the largest adjustments in health, mental hygiene, and human services. Medicaid spending is updated to account for lower enrollment levels in Managed Care and Managed Long-Term Care (MLTC) programs. These trends are partly attributable to recent Consumer Directed Personal Assistance Program (CDPAP) reforms which moved to a single fiscal intermediary, to limit conflicts of interest within the program while preserving access to critical home care services. In addition, General Fund spending is reduced to reflect additional HCRA offsets due to declining Child Health Plus (CHP) enrollment, lower Elderly Pharmaceutical Insurance Coverage (EPIC) spending due to reduced program utilization, and higher-than-anticipated surcharge receipts driven by rising hospital reimbursement. Mental Hygiene spending estimates have been lowered across all years due to timing delays of contract payments and revised assumptions for new bed development and service utilization. Human Services spending is lower in the current year to reflect timing-related adjustments for housing and rental assistance programs, and is increased in subsequent years due, in part, to updated child welfare Medicaid claiming experience and participation data.

[3] Given the limited time that had elapsed after the release of the FY 2027 Enacted Budget Financial Plan on June 10, 2026, DOB did not revise its annual projections of receipts and disbursements for results through the first quarter. Accordingly, the projections and underlying assumptions in the FY 2027 Enacted Budget Financial Plan were unchanged in the First Quarterly Update Financial Plan.

Agency operations spending has been revised upward in all years to reflect costs associated with five-year labor agreements with the Civil Service Employees Association (CSEA) and the Public Employees Federation (PEF) that provide general salary and other compensation increases for the period from April 1, 2026 through March 31, 2031. Increased spending also reflects additional deposits to the RHBTF, a recent Department of Corrections and Community Supervision (DOCCS) wrongful death settlement and growing operational costs as agencies continue to expand workforce levels, increase compensation, and work to implement new programs and initiatives. These increases are partly offset by downward revisions to forecasted pension costs due to strong investment returns.

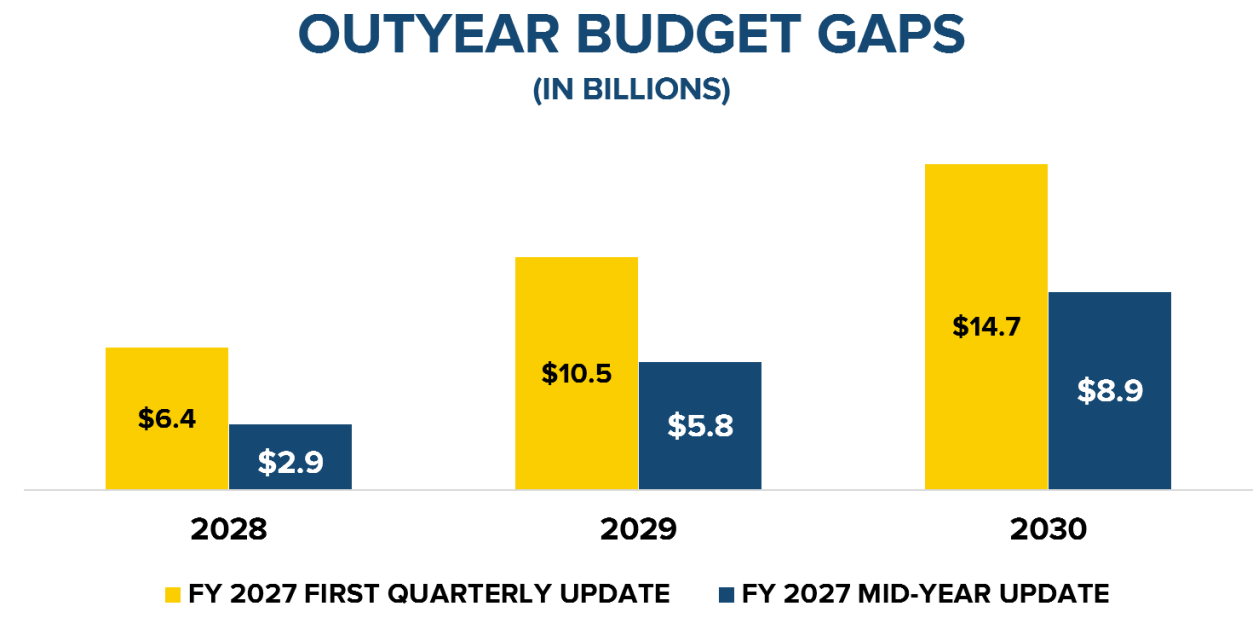
Transfers to other funds are adjusted in all years to reflect revised spending patterns and funding needs in areas including bond sales, State University of New York (SUNY) operations and capital projects. Estimates for PAYGO capital spending have been increased across all years to avoid issuing higher-cost taxable debt and bonds for capital expenditures with short economic useful lives and to ensure that the State can continue to fund critical investments. In addition, transfers are impacted by certain accounting reclassifications between financial plan categories.

Reserve changes reflect a planned increase of $7 billion over two years to restore Principal Reserve levels, timing-related adjustments to the Reserve for PTET/PIT credits, and the reservation of recurring settlement payments from a Meta lawsuit for future programming.

Outyear Budget Gaps

The outyear budget gaps have been revised downward from the First Quarterly Update, in large part due to the updated economic outlook that drives higher tax receipts.

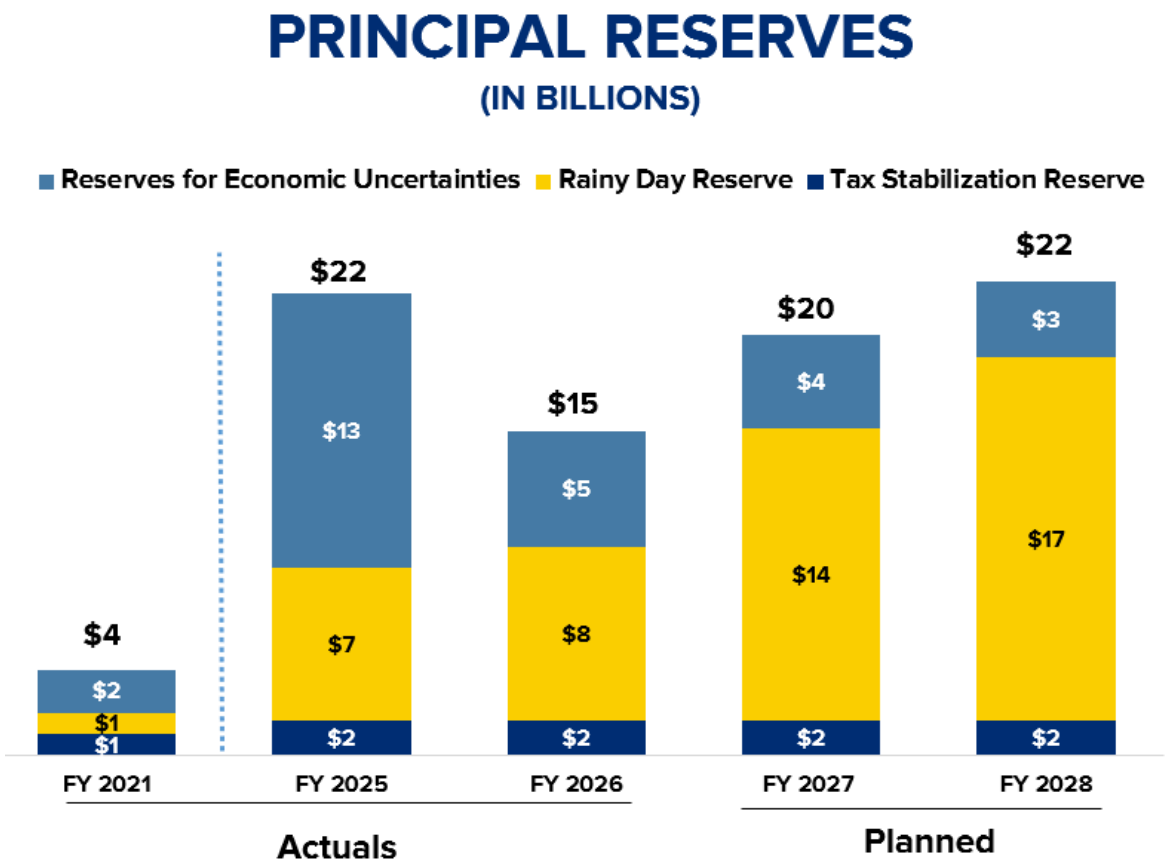
Budget gaps are the result of a structural imbalance between forecasted levels of spending and available resources. The projected budget gaps reflect the use of prior year surpluses carried forward into future years and cautious estimates of disbursements, a practice that provides protection against potential receipts shortfalls and unanticipated costs that may materialize within a fiscal year. The gaps also include a $3 billion transaction risk reserve in each year to manage revenue volatility and potential cost overruns.



Reserves and Risks

Reserves are the most practical and effective way to prepare for future economic downturns, fiscal shocks, and other unpredictable risks. Budgetary and fiscal experts view robust reserves as an essential tool for mitigating service reductions and public employee layoffs during periods of slow or declining growth.

Five years ago, the State was grappling with a pandemic-induced recession that it responded to by delaying planned tax cuts and substantially reducing agency operating budgets. At that time, the State had $4 billion in the Principal Reserves.[4] Since then, improved fiscal conditions and a robust economy have provided resources that have been prudently managed to substantially bolster reserves. In October 2021, Governor Hochul committed to building the State's reserves to 15 percent of State Operating Funds spending to ensure that it could honor its commitments through good and bad times.



[4] DOB defines "Principal Reserves" as consisting of the two statutory "Rainy Day" reserves (the Tax Stabilization Reserve and the Rainy Day Reserve) and the portion of the General Fund balance informally designated as the reserve for economic uncertainties.

Principal Reserves reached a peak of $22 billion in FY 2025 but have declined to $15 billion after funds were borrowed to repay the UI loan. The Governor has committed to replenishing reserves by $7 billion over two years to reach a $22 billion balance by the end of FY 2028. In addition, the State has completed three of four planned deposits into the Rainy Day Reserve Fund, shifting discretionary reserves into the statutorily protected Rainy Day Reserve. The final shift of funds is planned in FY 2028. The State's continued commitment to increase and maintain reserves has contributed to achievement of the highest credit rating since 1972, which has enabled the State to borrow at lower interest rates.

The Financial Plan faces ongoing economic risks, including slowing economic growth; continued price inflation; geopolitical uncertainties; 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 Federal policy changes. 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 unpredictable fiscal risks. During a "typical" recession, declines in receipts could be significant, and 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 September 11th and during the Great Recession of 2008.

The potential recession risk to the State's tax receipt base is substantially greater relative to prior economic downturns due to increased tax rates for high income earners, a reduction in middle-class tax rates, and a larger concentration of tax liability among high-income taxpayers.

State Spending

The Mid-Year Financial Plan Update increases FY 2027 estimated spending largely due to an additional $4.5 billion in planned debt service prepayments and another $650 million deposit to the RHBTF.

Excluding these prepayments, All Governmental Funds and State Operating Funds spending is lower than the levels estimated in the First Quarterly Update.

FY 2027 MID-YEAR UPDATE
REVISIONS TO SPENDING ESTIMATES
(millions of dollars)

	First Quarter	Change	Mid-Year
State Operating Funds	**161,127**	**4,362**	**165,489**
Medicaid	39,443	129	39,572
School Aid (School Year Basis)	39,635	0	39,635
All Other Assistance and Grants	37,521	(1,003)	36,518
Agency Operations	41,353	736	42,089
Debt Service	3,175	4,500	7,675
Federal Operating	**94,433**	**1,139**	**95,572**
Capital Projects	**21,460**	**(916)**	**20,544**
All Governmental Funds	**277,020**	**4,585**	**281,605**

Excluding the planned debt service prepayment and RHBTF deposit, State Operating Funds spending has been reduced by $788 million from the prior estimate. This reduction reflects experience to date and updated program assumptions, including enrollment and participation rate fluctuations, and a slower than projected phase-in of initiatives and program expansions.

Reduced capital spending estimates reflect lower than anticipated disbursements for various economic and community development programs; health care and mental health capital programs; and education capital programs, including SUNY and the City University of New York (CUNY).

Federal spending is increased to reflect additional FEMA reimbursements related to costs incurred for COVID-19 pandemic response and recovery efforts passed through to local entities.

The aggregate changes in this Mid-Year Financial Plan Update, excluding the planned debt service prepayment and RHBTF deposit, lowers All Governmental Funds spending by $565 million.

GENERAL FUND FINANCIAL PLAN

General Fund Financial Plan Overview

The State's General Fund receives most State taxes and other income not earmarked for a specified program or activity. By law, the General Fund must end each fiscal year in balance and be projected to be in balance for the upcoming budget year with both the proposed Executive Budget and the Enacted Budget.

General Fund receipts are affected by the deposit of dedicated taxes in other funds for debt service and other purposes, resources available in other funds, the transfer of balances between funds of the State, and other financial transactions. As such, State Operating Funds and All Funds provide a more comprehensive view of total tax receipts. Three significant factors impact General Fund tax receipts:

- **Debt Service on State Supported Revenue Bonds:** Under State bonding programs, tax receipts are deposited into dedicated Debt Service Funds outside the General Fund to make debt service payments. Once these requirements are satisfied, the remaining balance is transferred to the General Fund. As such, the prepayment of future debt service directly impacts General Fund tax receipts.

- **STAR Program:** PIT receipts are deposited into a dedicated STAR fund held outside of the General Fund to support the costs of the program directly. Accordingly, fluctuations in program costs affect reported and estimated PIT receipts within the General Fund.

- **PTET Program:** The PTET program is designed to be revenue neutral for the State across fiscal years. PTET collections are set aside as a reserve in the General Fund for the purpose of offsetting the known future liability expected to be claimed as PIT tax credits and refunds in subsequent fiscal years. Accordingly, the table and discussion below isolate the impact of PTET receipts. The operation of the PTET program is described in more detail under the heading "PTET Financial Plan Impact" at the end of this section.

General Fund disbursements represent a large portion of total State Operating Funds spending and are affected by the level of financing sources available in other funds. For example, healthcare and education spending is affected by the level of available HCRA resources and lottery/gaming receipts. Consequently, programmatic spending presented on a State Operating Funds basis offers a holistic view, as this spending is partly supported by State resources received outside of the General Fund.

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

This section provides a summary of projected annual changes in General Fund receipts, disbursements, and fund balances.

Over the past five years, the size of the General Fund balance has grown significantly. Higher balances are largely due to improved fiscal conditions and a strong economy, as well as the creation of the PTET program. The PTET program is Financial Plan neutral over multiple years as it generates business tax collections received by the State that are expected to be returned in subsequent years through PIT credits and refunds. The obligation is managed with the Reserve for PTET/PIT credits that is entirely funded with PTET collections.

Over two-thirds of the General Fund balance is set aside to cover future costs and reduce budget gaps in later years. Future costs expected to be covered by current balances include PTET related tax liability, certain capital projects, potential labor deals, and other operational needs.

The remaining balance is largely attributable to the State's commitment to bolster its Principal Reserves, which protects essential services during economic downturns, as well as a debt management reserve.

By the end of FY 2027, the General Fund balance is projected to be $6.3 billion higher than the prior year. This growth is driven primarily by a planned $4.5 billion initial repayment to Principal Reserves, which were temporarily used to pay off an outstanding Federal UI loan, as well as higher PTET collections, reserved to offset expected PIT credits and refunds in future years. Conversely, some reserve balances will decline as resources are spent on operational costs (including delayed FY 2026 spending) and capital projects funded by extraordinary monetary settlement reserves. Additionally, the State plans to move another $1 billion from the discretionary Reserve for Economic Uncertainties into the Rainy Day Reserve, which has no impact on General Fund balance.

GENERAL FUND FINANCIAL PLAN (millions of dollars)	FY 2026 Actuals	FY 2027 Projected	Annual Change $	Annual Change %
Opening Fund Balance	**56,916**	**56,178**	**(738)**	**-1.3%**
Total Receipts	**123,765**	**134,907**	**11,142**	**9.0%**
Receipts	120,683	131,421	10,738	8.9%
Taxes	111,222	122,772	11,550	10.4%
Miscellaneous Receipts	5,147	4,851	(296)	-5.8%
Federal Receipts	1	0	(1)	-100.0%
Non-Tax Transfers	4,313	3,798	(515)	-11.9%
PTET Receipts	3,082	3,486	404	13.1%
Business Taxes	20,126	24,590	4,464	22.2%
PIT Credits	(17,044)	(21,104)	(4,060)	-23.8%
Total Disbursements	**124,503**	**128,609**	**4,106**	**3.3%**
Assistance and Grants	83,005	89,677	6,672	8.0%
Agency Operations	25,848	29,171	3,323	12.9%
Transfers to Other Funds	15,650	9,761	(5,889)	-37.6%
Net Change in Operations	**(738)**	**6,298**	**7,036**	**953.4%**
Closing Fund Balance	**56,178**	**62,476**	**6,298**	**11.2%**
Statutory Reserves:				
Community Projects	25	25	0	
Contingency	21	21	0	
Rainy Day Funds	9,756	15,256	5,500	
Fund Balance Reserved for:				
Debt Management	1,000	1,000	0	
Economic Uncertainties	5,347	4,347	(1,000)	
Extraordinary Monetary Settlements	692	125	(567)	
Future Operational Needs	2,499	2,499	0	
Timing of PTET/PIT Credits	20,700	24,186	3,486	
Timing of Resource Management	16,138	15,017	(1,121)	

General Fund receipts are impacted by debt service prepayments, taxpayer refunds and rebate checks. Excluding these factors, tax receipts are estimated to total $124.8 billion in FY 2027, representing an increase of $12.2 billion (10.8 percent) from the prior year. The growth is largely driven by higher PIT collections, corporate franchise taxes, and sales tax receipt collections. Miscellaneous receipts are expected to decline, driven by lower projected collections from abandoned property.

Non-Tax transfers are also projected to decline in FY 2027 due to the continued practice of budgeting for a $2 billion transaction risk reserve to hedge against revenue shortfalls and unanticipated costs that may materialize within a fiscal year. Excluding this risk reserve, transfers from other funds are higher due to the planned transfer of available resources. These include interest earned on funds provided by the Federal government pursuant to the State and Local Fiscal Recovery Funds program and the Healthcare Stability Fund (HSF), partially offset by a non-recurring FEMA reimbursement of previously incurred COVID-19 costs.

Excluding a large one-time transfer related to repayment of a Federal loan for the Unemployment Insurance Trust Fund, General Fund spending, including transfers, is projected to increase by 9.0 percent in FY 2027. This growth is driven primarily by increased support for education, Medicaid, child care, the City of New York (NYC), Judiciary operations, and growing employee health insurance and pension costs.

Higher spending on assistance and grants reflects expanded investments in child care programs, School Aid, healthcare services, housing and nutrition assistance, university systems, mental health initiatives, and support for local governments and underserved communities. Medicaid growth is largely tied to rising medical costs, program expansions, reimbursement rate increases, and healthcare stabilization efforts. School Aid reflects increased Foundation Aid and enhanced Universal Prekindergarten, which increases the four-year old per-pupil funding for each district to a greater of $10,000 or their current selected Foundation Aid per-pupil amount.

Operational spending growth includes increasing workforce costs, inclusive of expanded workforce levels and general salary increases pursuant to ratified labor deals, contract nursing needs, Supplemental Nutrition Assistance Program (SNAP) administration, and various public service initiatives. Judiciary spending growth supports staffing, technology, court operations, and expanded legal and family court services. Transfers to other funds are projected to increase modestly, mainly to support healthcare stabilization initiatives and campaign finance programs, along with timing of general operating aid for SUNY four-year campuses and capital reimbursements.

PTET Financial Plan Impact

The U.S. Department of the Treasury (Treasury) and the Internal Revenue Service have determined that State and local income taxes imposed on and paid by a partnership or an S corporation on its income, such as the PTET, are allowable as a deduction to Federal taxable income. Legislation enacted in FY 2022 allows for an optional PTET on the New York-sourced income of partnerships and S corporations. Qualifying entities that elect to participate can pay a PTET payment of up to 10.9 percent on their taxable income at the partnership or corporation level, and their individual partners, members and shareholders receive a refundable PIT credit equal to the proportionate or pro rata share of taxes paid by the electing entity. Additionally, the program includes a resident tax credit that allows for reciprocity with other states that have implemented similar taxes, which currently include Connecticut and New Jersey, among other states.

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

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

FY 2027 MID-YEAR UPDATE
GENERAL FUND IMPACT OF THE PASS THROUGH ENTITY TAX
SAVINGS/(COSTS)
(millions of dollars)

	FY 2026 Actuals	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected
General Fund Impact	**0**	**0**	**0**	**0**	**0**
Tax Receipts[1]	3,082	3,486	877	753	1,254
PTET Collections (Business Taxes)	20,126	24,590	24,130	24,760	25,934
PIT Credits	(17,044)	(21,104)	(23,253)	(24,007)	(24,680)
Use of/(Deposit to) Reserve for PTET Refunds	(3,082)	(3,486)	(877)	(753)	(1,254)

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

Cash Flow / Liquidity

DOB expects that the General Fund will maintain sufficient liquidity in FY 2027 to meet all planned obligations as they become due. General Fund resources required for debt service on bonds secured by dedicated receipts, including PIT Revenue Bonds and Sales Tax Revenue Bonds, will continue to be set aside in accordance with statutory requirements and bond covenants.

State law currently authorizes short-term financing for liquidity purposes during the fiscal year, which serves as a cashflow management tool to respond to unanticipated financial disruptions. Specifically, the authorization permits the issuance of up to $3 billion of PIT revenue anticipation notes which mature no later than March 31, 2027. 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 regularly monitors operating results and liquidity levels and may adjust the use of these notes based on liquidity requirements, market conditions, and other factors.

SPENDING SUMMARY

The following table and narrative summarize the projected spending changes from FY 2026 to FY 2027.

SPENDING SUMMARY
FY 2026 TO FY 2027
(millions of dollars)

	FY 2026 Actuals	FY 2027 Projected	Annual Change $	Annual Change %
ASSISTANCE AND GRANTS	**105,169**	**115,725**	**10,556**	**10.0%**
DOH Medicaid	33,984	39,572	5,588	16.4%
School Aid (School Year Basis)	37,775	39,635	1,860	4.9%
Mental Hygiene (Excluding MHSF)	8,382	9,183	801	9.6%
Social Services	6,490	7,899	1,409	21.7%
Transportation	5,354	5,685	331	6.2%
Higher Education	3,550	3,747	197	5.5%
Other Education	2,967	3,455	488	16.4%
All Other	6,667	6,549	(118)	-1.8%
AGENCY OPERATIONS	**37,891**	**42,089**	**4,198**	**11.1%**
State Operations	26,056	28,446	2,390	9.2%
Executive Agencies	14,190	15,593	1,403	9.9%
State University System	8,526	9,190	664	7.8%
Judiciary	2,574	2,806	232	9.0%
Other Elected Officials	766	857	91	11.9%
General State Charges	11,835	13,643	1,808	15.3%
Pension Contribution	3,141	3,513	372	11.8%
Health Insurance	6,137	7,359	1,222	19.9%
Other Fringe Benefits/Fixed Costs	2,557	2,771	214	8.4%
DEBT SERVICE	**5,750**	**7,675**	**1,925**	**33.5%**
TOTAL STATE OPERATING FUNDS	**148,810**	**165,489**	**16,679**	**11.2%**
Capital Projects (State and Federal Funds)	**17,894**	**20,544**	**2,650**	**14.8%**
Federal Operating Aid	**92,247**	**95,572**	**3,325**	**3.6%**
TOTAL ALL GOVERNMENTAL FUNDS	**258,951**	**281,605**	**22,654**	**8.7%**

State Operating Funds

State Operating Funds spending occurs in the General Fund, the Debt Service Fund, and in State Special Revenue Funds, which are supported by dedicated revenues including tuition, income, fees, assessments and certain taxes. Although many programs funded by dedicated revenues do not directly affect the State's ability to maintain a balanced General Fund budget, they are included in State Operating Funds spending totals. However, certain dedicated revenues, such as HCRA and lottery/gaming receipts, jointly support programs with the General Fund. Consequently, fluctuations in the level of resources and spending in these Special Revenue Funds influence General Fund spending levels, particularly for healthcare and education.

Under the current gubernatorial administration, the State has made historic investments in numerous program areas, including: fully funding Foundation Aid to schools; expanding access to mental health services, child care, and housing; providing assistance to distressed hospitals; increasing wages for health care and social service providers and workers; increasing the minimum wage; supporting health care delivery improvements; increasing support for SUNY and CUNY; addressing gun crime and violence; expanding access to school meals; protecting the environment; and improving energy affordability.

These investments and increases have substantially grown spending for assistance and grants from $67 billion[5] recorded in FY 2021 to nearly $116 billion estimated in FY 2027. Medicaid and School Aid drive more than half of this growth, reflecting historic, ongoing investments in healthcare and education. New York leads the nation in both areas[6], ranking first in Medicaid spending per capita and K-12 per-student funding. Agency spending has also increased from $29 billion[7] recorded in FY 2021 to $42 billion estimated in FY 2027, reflecting ongoing investments in programs, new initiatives, expanded operations, higher staffing levels and salaries, and rising fringe benefits.

Assistance and Grants spending includes payments to healthcare providers, Managed Care Organizations (MCOs), school districts, local governments, and other entities, as well as direct financial aid provided to individuals, families, and not-for-profit organizations. Medicaid and School Aid spending comprise most of this category and approximately half of all State Operating Funds.

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

[6] Total New York spending on both Medicaid and public schools is jointly funded by the Federal, State and local governments (e.g., per pupil spending is supported by a combination of State school aid, Federal funding, and local property tax collections).

[7] FY 2021 reported State Operating Funds agency operations totaled $26 billion inclusive of funding of certain eligible State costs from the Federal Coronavirus Relief Fund and social security payment deferrals due to the pandemic. Excluding these one-time spending impacts, baseline spending is calculated at $29 billion in FY 2021.

Growth in the Department of Health (DOH) Medicaid spending is driven by rising medical costs, elevated enrollment, benefit expansions, and higher reimbursement rates. This upward pressure is further accelerated by an increase in utilization of high-cost drugs, and the continued growth of aging and high-utilization populations. Additionally, Medicaid costs are impacted by provider reimbursements for home health wage increases, cost and enrollment growth in the Nursing Home Transition and Diversion (NHTD) program, and financial support for distressed hospitals.

The HSF, established in the FY 2025 Enacted Budget, supports Medicaid spending. The State expects to utilize almost $3.4 billion from the fund to support existing Global Cap commitments and healthcare delivery investments for hospitals, nursing homes, the Safety Net Transformation Program, and targeted provider investments. The Budget also allocates $750 million in General Fund resources ($500 million recurring) to support HSF spending on critical healthcare provider investments. Furthermore, the FY 2027 Enacted Budget statutorily authorized the State to pursue a uniform managed care assessment in compliance with new Centers for Medicare & Medicaid Services (CMS) standards. Effective January 1, 2027, this amended assessment is anticipated to yield an annual State-share benefit of $165 million.

Other drivers of Medicaid spending growth include increasing utilization and costs for home and personal care, as well as expanded access to health coverage. Significant cost drivers reported outside of the Global Cap include $4.6 billion to support home care services and healthcare provider minimum wage increases, as well as $2.4 billion in financial relief to counties and NYC associated with the State's full takeover of local Medicaid spending growth.

School Aid growth in SY 2027 includes a $1 billion (3.9 percent) increase in Foundation Aid. This expansion is partially driven by modifications to the Foundation Aid formula to increase aid for English language learners and add a weighting for students experiencing homelessness or in foster care. The Budget also guarantees a minimum 2.0 percent year-to-year increase in Foundation Aid for all districts. Additionally, the Financial Plan provides new funding for universal four-year-old prekindergarten, which includes an increase in districts' per-pupil funding to the greater of $10,000 or their current selected Foundation Aid per pupil.

Mental Hygiene spending growth supports targeted investments to ensure appropriate access to care for individuals with developmental disabilities, mental illness, and substance use and gambling disorders. This funding also expands mental health access and care and provides a 2.7 percent targeted inflationary increase for eligible programs.

Social Services spending growth is driven by expanded child care subsidies, new funding for NYC's 3-K program, the establishment of the 2-Care NYC program, and new child care pilot programs in select counties. Spending growth also supports new youth diversion funding for NYC and a 2.7 percent targeted inflationary increase for eligible programs. These increases are partially offset by the wind-down of NYC asylum seeker assistance, with final payments expected in FY 2027.

Transportation spending is supported almost entirely by dedicated mass transit revenues and fluctuates commensurately with projected collections.

Higher education spending growth is driven primarily by increased State operating aid and fringe benefit support for CUNY senior colleges, new investments in SUNY and CUNY community colleges, and rising enrollment in the Higher Education Services Corporation's (HESC) Tuition Assistance Program (TAP) and scholarship programs.

Spending increases for All Other Education programs are driven by the continuation of universal free school meals, enrollment and tuition rate growth in preschool and summer school special education programs, funding for nonpublic schools, and increased reimbursements to school districts related to charter schools.

All other assistance and grant spending supports various services and programs. These include services for the aging population, the Hunger Prevention and Nutrition Assistance Program, the Judiciary's Civil Legal Services Program, arts competitive grants, the Homeowner Protection Program, assistance to NYC, and civil legal aid to low-income New Yorkers. Funding also supports miscellaneous financial assistance for major cities outside NYC, counties (including sheriffs), the Underserved Communities and Civic Engagement Program, the Office for New Americans program, the Bolstering Biotech initiative and a new program to provide direct payments to New York's agricultural community to offset rising costs caused by tariffs.

In addition, all other spending reflects reconciliations to adjust spending for the timing of School Aid between the school year and State fiscal year and the net impact of the Mental Hygiene Stabilization Fund (MHSF) related to the Medicaid Global Cap.

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

Spending growth is projected across nearly all executive agencies, driven by growing workforce levels, annual salary increases associated with settled labor union contracts (including step increases), and the impacts of H.R. 1 on SNAP administrative cost-sharing and Medicaid community engagement requirements. Other cost drivers include continued investments in cybersecurity, IT system modernization, and demographic data collection efforts; the Office of Cannabis Management seed-to-sale system; the Joint Task Force Empire Shield Mission; and the establishment of the Office of Child Care and Early Education to oversee the implementation of high-quality child care in New York State.

SUNY operational spending growth reflects increasing expenses at four-year campuses and the system's three teaching hospitals, including growing salary costs from workforce expansion and contractual salary increases. SUNY's four-year campuses are funded through student tuition, fee revenue, and General Fund support. Resident undergraduate tuition has remained flat since academic year 2019/20, driving the need for increased State aid to support collective bargaining costs, campus operations, and student services.

In FY 2027, the State will provide an estimated $4.5 billion in support to SUNY four-year campuses. This includes $1.8 billion in General Fund operating transfers, $2.1 billion for fringe benefit costs[8] of employees at SUNY State-operated campuses, and $617 million for debt service on bond-financed capital projects. SUNY Downstate Hospital will also receive $100 million in supplemental State support in the current 2026/27 academic year.

Judiciary spending growth is driven by non-judicial staffing increases, four court officer academies, collective bargaining agreements, overtime, and rent increases. Additionally, the Budget funds new investments in judgeships, judicial pay increases, technology initiatives, Mental Health parts in NYC Family Court, best practices training in youth and problem-solving courts, and a new lab-based drug testing program. The Budget also expands the Attorney for Child program, Family Court services, peer advocacy and court navigator programs, and Housing Court Help Centers.

Operating costs for the offices of independently elected officials (Attorney General, Comptroller, and Legislature) are projected to collectively grow by 11.9 percent, driven by salary and staffing level increases, as well as technology investments for OSC. Additionally, funding for the Attorney General is increased by $4.5 million annually to support the new Immigration Trust Office.

Growth in GSCs is primarily driven by an increase in employer pension contribution rates. The increase in pensions can be attributed to the retirement benefit enhancements for Tier 6 members included in the FY 2027 Enacted Budget, as well as the benefit enhancements for certain uniform groups and other public employees. GSC growth also reflects an annual increase in the State share of the Special Accidental Death Benefit payments made by NYC. Additionally, health insurance costs continue to rise due to medical inflation, out-of-network services, and increasing prescription drug prices like high-cost GLP-1 medications. Other fringe benefits and fixed costs growth reflect higher employer payroll taxes resulting from State workforce growth and salary increases.

The State pays annual debt service on all outstanding State-supported debt issuances, which is affected by prior-year prepayments of future debt service costs. Adjusted for these prepayments, State-supported annual debt service for FY 2027 is projected at $6.7 billion, a 5.0 percent increase from the prior-year.

Capital Projects

Capital projects spending preserves State assets and funds new investments in transportation and transit infrastructure, affordable and homeless housing, economic development, environmental protection and infrastructure, and healthcare. These projects are funded by a combination of proceeds from the sale of bonds, annual General Fund support commonly referred to as PAYGO resources, and Federal grants. The Enacted Capital Plan[9] limits debt issuances to a level that is expected to allow the State to remain in compliance with its statutorily imposed debt limits while maintaining sufficient capital spending for core capital projects.

[8] This fringe benefits spending is excluded from SUNY operational spending and reported as General Fund fringe benefit spending.

[9] FY 2027 Enacted Capital Program and Financing Plan

Capital projects spending is projected to increase in FY 2027, driven mainly by the State's direct capital contribution for the 2020-24 and 2025-29 Metropolitan Transportation Authority (MTA) Capital Plans. Other primary drivers include the timing of various transportation projects, including the I-81 redevelopment project, clean water infrastructure projects, and DOH's transformation programs. For more information on Capital Projects spending, see the Enacted Capital Plan.

Federal Operating Aid

Federal operating aid spending growth is driven primarily by increased Medicaid spending, which is partially offset by a substantial decline in COVID-19 pandemic response and recovery assistance previously provided to state and local governments, schools, hospitals, transit systems, businesses, families, and individuals.

A more detailed summary of Federal spending is in the "Federal Aid" section herein.

OTHER MATTERS AFFECTING THE FINANCIAL PLAN

This section provides additional information on current issues or factors that may affect the Financial Plan and may not be detailed elsewhere. While this section emphasizes risks to financial projections and management, it also provides broader context for the State's financial operations. This section includes information on the following topics:

- Federal Government Funding Risks
- Financial Plan Projections
- State Labor Costs
- Employee Pension Benefits
- Employee Health Insurance
- State Debt
- Localities and Authorities
- Other Risks and Ongoing Concerns

Federal Government Funding Risks

The Federal government funds a significant portion of programs that provide healthcare, human services, and various other services to New Yorkers. The amount and composition of Federal funding received by the State fluctuate over time due to legislative and regulatory changes at the Federal level. Federal decisions and rules that pose ongoing risks to the Financial Plan include audits, disallowances, changes to Federal participation rates or other Medicaid rules, discretionary spending reductions, and potential payment delays or debt obligation defaults if Congress fails to increase or suspend the debt limit.

The State continues to monitor various Federal actions, policies, and legislative efforts, particularly concerning war, immigration, artificial intelligence (AI), the Federal workforce, environmental regulations, social service programs serving low-income families, child care, and other anti-poverty programs.

Federal Debt Limit. The Federal government periodically increases or suspends its debt limit, which is currently $41.1 trillion after a $5 trillion increase under Federal legislation (H.R. 1). Failure to increase or suspend the debt limit when needed could result in Federal payment delays or defaults. If Federal payments are delayed, particularly for a prolonged period, it could have a materially adverse effect on national and state economies, financial markets, and intergovernmental aid. While specific effects on the Financial Plan are unknown and impossible to predict, historical experience suggests that any default or delay in Federal payments leading to a broader economic downturn could cause substantial losses in State revenues.

Federal Aid Reductions. Any significant reductions in Federal aid or cost-sharing for the programs summarized below could reduce or eliminate programs and services, and in some cases have a materially adverse impact on the Financial Plan.

The Financial Plan includes most of the estimated costs of H.R. 1, which substantially altered Federal funding for healthcare and food security programs and services provided to New Yorkers and amended the Federal tax liability of the State's residents and businesses. Specifically, the bill modified tax rates, deductions, and credits; adjusted eligibility requirements for several Federal benefit programs, including adding and expanding work and community engagement

requirements; and reduced and amended Medicaid and nutrition assistance funding. A detailed summary of the Federal funding estimates in the Financial Plan is contained in the "Federal Aid" section herein.

On January 6, 2026, the Federal Administration for Children and Families (ACF) notified the State of a temporary freeze on drawdowns for Federal Temporary Assistance for Needy Families (TANF), the Child Care and Development Fund (CCDF), and Social Services Block Grant reimbursements to the State. The State receives approximately $3.4 billion annually from these grants, using the funds primarily to reimburse counties and NYC for essential services. Four other states -- California, Colorado, Illinois and Minnesota -- also received these notices and had their drawdowns frozen. The ACF claimed that these states are "illicitly providing illegal aliens with benefits intended for American citizens and lawful permanent residents."

A coalition of the New York Attorney General and the four other affected states sued the ACF, and on February 6, 2026, a U.S. District Judge granted a preliminary injunction halting the freeze. On July 8, 2026, ACF fully rescinded this letter and the freeze on drawdowns.

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

The State previously operated the EP under a Federal waiver, receiving Federal subsidies authorized through the Affordable Care Act (ACA). The EP covers income eligible citizens as well as lawfully present immigrants who are ineligible for Federal financial participation in Medicaid solely due to their immigration status. H.R. 1 disqualified some lawfully present immigrants from receiving Federal funding for their EP benefits resulting in a significant reduction of funding received for the Waiver program. To maintain coverage for as many individuals as possible, DOH applied to CMS to terminate its 1332 Waiver (which had expanded EP eligibility and benefits) and reactivate its suspended Basic Health Program (BHP) authorized under Section 1331 of the ACA.

On February 27, 2026, CMS approved New York's Blueprint, which governs the BHP, reinstating the BHP effective July 1, 2026. Subsequently, on March 20, 2026, CMS approved New York's request to terminate the EP's 1332 State Innovation Waiver, also effective July 1, 2026. As a result, approximately 1.3 million EP 1332 enrollees with incomes below 200 percent of the Federal Poverty Level (FPL) transitioned into the 1331 BHP, allowing them to maintain comparable health coverage. In addition, lawfully present immigrants who are income-eligible and would otherwise transition to state-only coverage funded through the Medicaid program, are also able to maintain federally funded health insurance coverage in the EP.

Following the transition to BHP on July 1, 2026, the State is assessing actual Federal receipts and disbursements made through the EP, alongside other programmatic conditions impacting the EP, such as program enrollment, to determine the adequacy of Federal funding over the Plan period. Future updates of the State's Financial Plan will reflect updated BHP projections, as appropriate.

CMS approval to reactivate the 1331 BHP avoids state-only costs estimated at nearly $7 billion through December 31, 2028. The Financial Plan currently assumes that Federal EP funds will be sufficient to operate the 1331 BHP through December 31, 2028, however programmatic changes to the 1331 BHP and trends observed since the transition to the BHP could extend EP coverage for all eligible enrollees. The State has set aside $2 billion in FY 2027 to partly fund future state-only coverage costs reflected in the Financial Plan after EP funds are exhausted. State costs are included in the Financial Plan beginning in FY 2029.

The State is also utilizing a CMS approved, three-year, $5.8 billion 1115 demonstration waiver through March 31, 2027, to address health disparities exacerbated by the COVID-19 pandemic. This funding supports social, physical, and behavioral health services throughout the State and requires $1.7 billion in additional State resources, which are budgeted in the Financial Plan. Given the time-limited nature of this Federal funding, these services are expected to end with the waiver's expiration, unless extended by the Federal government. In September 2026, the State submitted a renewal application to CMS seeking to extend the current 1115 demonstration waiver authority with certain modifications, which would not result in any additional State cost. Pending Federal approval of this renewal, the Financial Plan does not assume the continuation of State or Federal funding for these services beyond the current waiver period.

Human Services. Federal funding supports SNAP and the Home Energy Assistance Program (HEAP), which are administered and supported by Local Departments of Social Services (LDSS). Effective October 1, 2026, H.R. 1 increased the State's administrative cost-sharing for SNAP from 50 percent to 75 percent, which is reflected in the Financial Plan projections. H.R. 1 also introduced a new non-Federal share of benefits in the SNAP program, ranging from zero percent to 15 percent of program costs, effective as early as October 1, 2027. The implementation of this new non-Federal share may be delayed by up to two years depending on the State's error rate in Federal Fiscal Years 2025 or 2026. The State did not meet the required threshold for a delay in Federal Fiscal Year 2025, and the error rate for Federal Fiscal Year 2026 has yet to be determined. In addition, the Federal resources flow directly to recipients to fund the benefits of the SNAP program with no State payments. Accordingly, the Financial Plan does not reflect any costs for a new non-Federal share.

Other Federal funding through the Office of Refugee Resettlement supports the State's delivery of various stability services that ensure the health and well-being of refugees settling in the State. The Commission for the Blind uses Federal funds to support mobility training, academic instruction, case management, and vocational training for individuals present in the State who are legally blind.

The Federal government approved a state waiver delaying certain provisions of new CCDF rules through August 1, 2026. Subsequently, the Federal government pulled back many of these CCDF rules precluding the need for another State waiver except for one component, and that waiver request is pending. The State expects to be in compliance by December 31, 2026, so the risk to Federal funding is minimal.

Federal funding for Title IV-E and IV-B supports foster care placements, adoption subsidies, and kinship caregiver support programs, while Title XX funding assists child welfare and domestic violence services. Office of Children and Family Services (OCFS) also receives various Federal grants for child preventive services programs, domestic violence services, adoption incentive programs, and the Chafee Independent Living program.

Financial Plan Projections

The Financial Plan projections and its underlying assumptions reflect conditions at a particular point in time and are subject to myriad economic, social, financial, political, technological, public health, and environmental risks and uncertainties. Although projections of receipts and disbursements are based on reasonable assumptions and available information and data at the time they were prepared, actual results may 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. Key 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; hostilities or war; climate change and extreme weather events; severe epidemic or pandemic events; cybersecurity events; Federal laws, regulations, executive orders, and other Federal actions; financial sector compensation; capital gains; and monetary policy affecting interest rates and the financial markets.

PIT is the largest component of State tax revenue. In tax year 2021, the State created three new high-income PIT rates for taxpayers earning over $2.2 million annually, increasing the progressivity of the State's income tax system. The top PIT rate is currently 10.9 percent, which applies to less than 0.1 percent of taxpayers. These temporary high-income rates are scheduled to expire at the end of tax year 2032 and revert to a single top rate of 8.82 percent.

The Tax Cuts and Jobs Act of 2017 (TCJA) extensively altered Federal individual income, corporate income, and estate taxes. Many TCJA provisions were scheduled to expire at the end of 2025, including the $10,000 limit on the deductibility of State and Local Tax (SALT) payments. H.R. 1 extended and modified many TCJA provisions, including increasing the SALT deduction cap from $10,000 to $40,000. This increased cap phases out for taxpayers with income levels above $500,000, remains at $10,000 for taxpayers with income over $600,000, and is set to expire for all income levels after tax year 2029. Notably, PTET and the Employer Compensation Expense Program are independent of the TCJA and H.R. 1. Neither program is scheduled to sunset, and taxpayer utilization is expected to continue. However, future Federal government actions to restrict or curtail these programs could influence taxpayer migration and adversely affect State tax receipts.

Projections of non-tax receipts and other available resources assume various transactions and outcomes will occur as planned. These include the receipt of Federal aid, certain payments from public authorities, revenue sharing payments under Tribal-State Compacts, and the collection of sufficient fines, fees, and other receipts to support operations, offset costs, and enable transfers to the General Fund. The two largest programs, Medicaid and School Aid, remain sensitive to the performance of dedicated revenue collections in other funds, such as HCRA and gaming receipts, which finance a portion of the program costs.

Disbursements. Annual spending projections and timing of disbursements are subject to many of the same risks listed above for receipts, as well as variations from assumptions, policy changes, and future labor agreements which may increase spending, including, but not limited to: the level of wage and benefit changes for State employees; changes in the size of the State's workforce; factors affecting the State's required pension fund contributions such as continued benefit enhancements; the receipt of Federal approvals necessary to implement the Medicaid savings actions; continued Federal participation in cost sharing for healthcare and human services programs; unanticipated growth in public assistance programs, including the assumed level of utilization of newly expanded benefits; State payments and assistance to healthcare facilities and providers beyond the typical rate reimbursement system; enrollment, utilization and availability of funding for certain public health and child care programs; adherence to statutory growth caps; and the ability of the State and its public authorities to successfully issue securities in public credit markets.

Legislation passed in 2012 subjected the State's two largest programs – School Aid and Medicaid – to annual growth limits to control spending volatility. The scope and method of both spending caps have been modified several times since their inception, particularly in recent years, and at times, actual growth has exceeded these limits.

The **School Aid** growth cap limits annual spending growth to the rate of increase in State Personal Income, as calculated in the Personal Income Growth Index (PIGI). Statutorily, the PIGI is based on the ten-year average of annual State personal income growth. However, the authorized School Aid increases have exceeded these indexed levels almost every year since the cap's inception.

From SY 2022 through SY 2024, School Aid growth substantially exceeded the PIGI due to the State's phase-in of full funding of the Foundation Aid formula. Completed in SY 2024, this phase-in drove an annual funding increase of 9.7 percent that year, compared to the indexed PIGI rate of 4.2 percent. School Aid increases have continued to surpass the indexed PIGI rate, with the SY 2027 increase again exceeding the PIGI rate of 4.6 percent. For SY 2028 and beyond, the Financial Plan assumes School Aid growth based on estimated growth in Foundation Aid and expense-based aids, with School Aid growth remaining below the PIGI rate.

In 2012, the portion of **DOH State Funds Medicaid** spending subject to the Global Cap was calculated using the ten-year rolling average of the medical component of the CPI for all urban consumers. While this index accounted for rising medical costs, it did not accommodate increases in program enrollment or utilization. To address utilization growth, the State amended the Global Cap in FY 2024 to use the five-year rolling average of healthcare spending, based on annual projections from the CMS Actuary. This revised index added a substantial amount of allowable Medicaid growth – nearly $36 billion covering the eight-year period from FY 2023 through FY 2030.

When the Global Cap limit began in 2012, 96 percent of State Medicaid spending was subject to the limit. By FY 2027, the share of State Medicaid spending excluded from the Global Cap limit is projected to increase from 4 percent to more than 25 percent. This excluded spending includes supplemental hospital payments, costs associated with the State takeover of local Medicaid growth, provider reimbursements for minimum wage increases, investments and rate increases funded through the HSF, and the MCO assessment.

Since inception of the Global Cap, spending growth subject to the 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.

The Commissioner of Health has the authority to limit Medicaid disbursements to the level authorized by the Global Cap, and the State has statutory flexibility to adjust Medicaid projections to meet unanticipated costs during a disaster. These powers equip DOH with the ability to adhere to the Global Cap growth limit for the then-current fiscal year through actions, such as reducing provider reimbursement rates. However, these actions may be dependent upon timely Federal approvals and other elements of the program that govern implementation requirements.

Escalating healthcare costs, industry pressures, and hospitals' continued reliance on supplemental State funding present fiscal challenges that the State must address to ensure the long-term fiscal sustainability of these programs. A summary of these programs and pertinent issues is provided below.

Public Health Insurance Programs

Medicaid spending growth is largely driven by increased utilization of the State's MLTC program and other services for seniors and individuals dually enrolled in Medicaid and Medicare. These programs currently comprise roughly 60 percent of total Medicaid spending, which is expected to reach nearly 70 percent by 2028 as the baby boomer generation ages. By 2030, New Yorkers aged 65 and older are projected to comprise 21 percent of the State's population, up from 13 percent in 2010. This demographic shift will place substantial pressure on healthcare funding needs; consequently, actual costs may exceed projections in the outyears of the Financial Plan absent savings actions and/or rate reductions.

CHP

Established in 1990, CHP provides free or subsidized health insurance to children in New York State under age 19 whose family income exceeds the Medicaid eligibility threshold. While the program is partly funded by the Federal government, the State fully funds coverage for children who are ineligible for Federal financial participation. CHP currently insures over 519,000 enrollees, representing a decrease of almost 46,000 enrollees compared to two years prior.

Hospital Assistance

The State provides substantial supplemental funding to public and not-for-profit hospitals beyond traditional Medicaid reimbursements and payments. The supplemental support includes payments through various programs and grants, including the Vital Access Provider Assurance Program, Vital Access Provider Program, and Graduate Medical Education Incentive Program. Currently, more than a quarter (75 of 261) of New York's hospitals are deemed financially distressed, representing a 200 percent increase since FY 2017 that has driven a concomitant 676 percent increase in Federal and State fiscal assistance to these facilities.

Prior to FY 2023, the State provided roughly $985 million annually in aggregate hospital assistance statewide. Beginning in FY 2023, the State increased this recurring base support by $100 million—bringing the annual total to nearly $1.1 billion—and began providing additional targeted funding to certain facilities. Through FY 2026, the State has provided $2.3 billion in supplemental support to certain hospitals, including $800 million in FY 2023, and $500 million annually thereafter. The FY 2027 Enacted Budget maintains this supplemental $500 million support in FY 2027 only. The State also committed $2.5 billion over five years to the Safety Net Transformation Program to fund projects and partnerships promoting the financial sustainability of provider systems.

The hospital industry is vital to local communities, providing critical healthcare access, employment, and other social and economic benefits. This community reliance, which is prevalent in both rural and urban areas of the State, creates ongoing pressure on the State to provide supplemental funding to hospitals. The State expects hospital boards and executives to implement necessary structural and financial reforms to ensure the solvency of the hospitals they oversee, without relying on continued extraordinary assistance from the State. While some hospitals have improved their operations and financial standing, many others have failed to take proactive steps to address their worsening financial situations. This persistent failure to restore solvency places increased pressure on the State to maintain or exceed current funding commitment levels. As a result, many hospitals, including some which are not currently fiscally distressed, are expected to request State financial support in FY 2027. This will further strain available resources and limit the State's ability to address systemic facility sustainability. Hospital operations will be further impacted by H.R. 1, which is projected to increase the number of uninsured and associated uncompensated care costs while reducing State Directed Payment funding.

Medical Indemnity Fund (MIF)

The MIF, established in 2011, is administered by DOH and funds the future healthcare costs of individuals who suffered birth-related neurological injuries because of medical malpractice during delivery. The MIF ensures qualified plaintiffs receive healthcare throughout their lifetime while helping hospitals limit their medical malpractice liabilities. In 2017, rates increased and eligibility was expanded to include births occurring at non-hospital facilities. Services covered by the MIF are comprehensive and can include medical, dental, surgical, hospital, nursing, custodial, and rehabilitative care. The costs are supported in part by a hospital assessment with the balance covered by State funding. To date, the State has provided nearly $1.1 billion to the MIF, which helps reduce medical malpractice costs for hospitals and birthing facilities. Between FYs 2025 and 2027, the State has provided $321 million in extraordinary non-recurring funding, over and above $52 million in recurring annual base funding.

Pursuant to law, if the MIF's annual estimated liabilities reach or surpass 80 percent of its total assets, the fund must halt new enrollment to maintain solvency, unless additional funding is provided. The State has provided additional funding in recent years to prevent closure to new enrollees, including one-time funding in FY 2027. However, due to increasing enrollment and escalating enrollee medical costs, the MIF is expected to reach its closure threshold in FY 2028. Absent policy changes, such as requiring higher contributions from hospitals and providers or implementing program reforms, additional State funding will be needed beginning in FY 2028 to keep the fund open. If the MIF closes to new enrollees, qualified plaintiffs who would have otherwise automatically enrolled in the MIF will instead be free to seek legal recourse against hospitals and physicians for medical costs.

Litigation Risk. The State is subject to litigation risks, including constitutional challenges to various actions with fiscal implications. In the aggregate, these litigation matters could negatively affect the forecasts and projections contained in the Financial Plan.

On June 3, 2026, a coalition of non-profit organizations and law firms filed a putative class action lawsuit in the Supreme Court, New York County (Index No. 157051/2026). This suit alleges that the New York State Office of Temporary and Disability Assistance and its Commissioner failed to meet their obligations under the State Constitution and Social Services Law with respect to housing subsidies for individuals and families on public assistance. If the plaintiffs are successful, the ruling could impose additional material costs on the Financial Plan, the fiscal impact of which would be assessed based on the result of the litigation.

Financial Plan Risk Management. In developing the Financial Plan, DOB actively manages financial risks, with an emphasis on the General Fund. DOB does this by cautiously calculating total receipts and disbursements, establishing an annual transaction risk reserve, and managing the accumulation and use of available financial resources to maintain budget flexibility. These resources and management tools include but are not limited to fund balances that are not needed in the near term; management of the timing of reimbursement for capital advances; prepayment of expenses; and routine execution of 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 caps, and position the State to address unanticipated costs, economic downturns, and revenue deterioration. However, there is no guarantee that these resources or cash management actions will be sufficient to address all risks that may materialize in a given fiscal year.

In some cases, certain cash management actions require legislative approval and cannot be implemented solely by the Governor. The FY 2027 Enacted Budget continues a provision designed to maintain a balanced budget by authorizing the Budget Director to reduce payments subject to a plan submitted to the Legislature for review, in the event a General Fund imbalance exceeding $2 billion is expected.

There can be no assurance that the State's financial position will not change materially and adversely from current projections. If this were to occur, the State may be required to take gap-closing actions to preserve General Fund balance. Such actions may include but are not limited to reductions in State agency operations; delays or reductions in payments to local governments or other recipients of State aid; delays in or suspension of capital maintenance and construction; extraordinary financing of operating expenses; and use of non-recurring resources.

State Labor Costs

All State labor unions were covered by ratified contracts that expired at the end of FY 2026. The State has reached five-year agreements that run from FY 2027 through FY 2031 with CSEA and PEF. A five-year agreement was also reached with UUP that runs from July 2, 2026 through July 2, 2031. All agreements provide increases to general salary and other compensation and include negotiated health insurance savings that partly offset the cost of increases and other payments. The total five-year cost of these agreements is estimated at $10.3 billion -- $2.9 billion for CSEA, $4.4 billion for PEF, and $3.0 billion for UUP. If similar agreements are reached with the remaining unions, the five-year costs are expected to climb to roughly $13 billion.

Consistent with past practice, agencies are expected to fund the near-term cost of salary increases within existing operational budgets. The Financial Plan has been updated to reflect increased costs in the outyears of the five-year salary increases. The Financial Plan also includes amounts informally reserved for future operational needs that could be available to fund costs of future labor contracts; however, there can be no assurance that those amounts will be available or sufficient to fund ongoing costs related to future agreements. The State continues to negotiate with the unions whose contracts have expired and, once agreements are finalized, any additional Financial Plan costs will be reflected in future quarterly updates, as needed.

STATE UNION LABOR CONTRACTS
GENERAL SALARY INCREASES

	Contract Period	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
CSEA	FY 2027 - FY 2031	4.5%	4%	3.5%	3%	3%
PEF	FY 2027 - FY 2031	4.5%	4%	3.5%	3%	3%
UUP (SUNY)	AY 2027 - AY 2031	4.5%	4%	3.5%	3%	3%
NYSCOPBA	FY 2024 - FY 2026	TBD	TBD	TBD	TBD	TBD
PBANYS	FY 2024 - FY 2026	TBD	TBD	TBD	TBD	TBD
DC-37	FY 2024 - FY 2026	TBD	TBD	TBD	TBD	TBD
Council 82	FY 2024 - FY 2026	TBD	TBD	TBD	TBD	TBD
NYSTPBA	FY 2024 - FY 2026	TBD	TBD	TBD	TBD	TBD
NYSPIA	FY 2024 - FY 2026	TBD	TBD	TBD	TBD	TBD
GSEU	AY 2024 - AY 2026	TBD	TBD	TBD	TBD	TBD

In addition to general salary and overtime costs, the State provides fringe benefits to State employees and retirees, with the largest fringe benefit costs being pensions and health insurance. Most State employees are eligible to enroll in the New York State and Local Retirement System (NYSLRS), which provides a defined benefit retirement plan that guarantees monthly pension payments for life upon meeting required age and service thresholds.

Employee Pension Benefits

The NYSLRS administers the pension benefit of more than 1.2 million members, retirees, and beneficiaries. The State makes annual contributions to the NYSLRS for employees in the New York State and Local Employees' Retirement System (ERS) and the Police and Fire Retirement System (PFRS). This section discusses contributions to the NYSLRS, which account for most of the State's pension expenses.[10] All projections are based on estimated market returns and numerous actuarial assumptions which, if unrealized or significantly changed, could have a materially adverse effect on these projections.

Section 11 of the New York State Retirement and Social Security Law 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 by the investment performance in the Common Retirement Fund (CRF) and actuarial assumptions recommended by the Retirement System's Actuary and approved by the State Comptroller. Pension estimates are based on the actuarial report issued in September of each year. Because the Comptroller does not provide a multi-year forecast of pension liability estimates, DOB must project these costs for inclusion in the multi-year State Financial Plan. DOB's forecast assumes growth in the salary base consistent with actual and expected workforce levels and collective bargaining agreements, as well as a conservative rate of return relative to the current 5.9 percent annual rate of return assumed by NYSLRS.

Increasing pension costs over the past several years are attributable, in part, to rising State workforce levels; higher-than-expected service retirements; investment performance fluctuations, and enhancements to the retirement benefits for Tier 6 members[11] and certain groups of first responders and officers.

In the most recent annual report released on September 8, 2026, the Comptroller announced the employer contribution rates for both ERS and PFRS which will impact State and local government expenses beginning in FY 2028. The average employer contribution rate for ERS decreased from 17.6 percent to 17.3 percent of payroll, with the PFRS employer contribution rate increasing from 36.5 percent to 37.4 percent of payroll, its highest in the history of the system.

The decrease in the ERS rate was driven in part by the recent market gains realized by the CRF which exceeded the system's 5.9 percent assumed rate of return and the continuation of less costly new Tier 6 members joining the system which was partially offset by the retirement benefit enhancements included in the FY 2027 Enacted Budget. While the PFRS had the same favorable experience with market gains by the CRF and new Tier 6 members joining the system, upward pressure on the PFRS rates continues to be driven by the higher number of sooner-than-expected service retirements, rising salaries, an increasing number of disability retirement filings and Tier 6

[10] 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).

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

benefit improvements, which have caused the PFRS employer contribution rate to increase to its highest level in the history of the system.

The FY 2027 Enacted Budget included legislation that further enhances retirement benefits for employees enrolled in Tier 5 and 6. These improvements include a reduction in the employee contribution rate for both ERS and PFRS Tier 6 members, increases in the amount of overtime pay when determining an ERS or PFRS member's pension benefit and a two-year extension of the overtime exclusion when determining a Tier 6 member's employee contribution percentage. The FY 2027 Enacted Budget also provides enhanced retirement benefits for New York State Correction Officers and Security Hospital Treatment Assistants that allow these individuals to work beyond the date of eligible retirement with no risk of diminished pension benefits in the event death occurs while in active employment status. This enhancement is estimated to cost the State $27 million in FY 2027 and nearly $2 million each year thereafter. Other changes include modifications to employee contribution rates to both the 20-year, and 25-year retirement plans for the Police Benevolent Association of New York (PBANYS) enacted in 2025 which are expected to increase State costs by $14 million in FY 2027 and $4 million annually thereafter. Collectively, the costs for all the FY 2027 Enacted Budget pension enhancements are estimated to total $578 million over the multi-year Financial Plan period.

Due to rising employer contribution rates in the PFRS, participants in the Contribution Stabilization Program may choose to amortize (defer) a portion of their FY 2028 liability over a period of ten years. The maximum amortizable amounts are determined by the System's actuary and reflected in each employer's estimated bill. The State currently has no plans to amortize its pension liability.

Since FY 2024, the State has prepaid pension obligations due in the subsequent fiscal year. This practice generates interest savings and allows the CRF to invest these funds earlier, yielding higher returns than the Short-Term Investment Pool (STIP) rate.

The following table reflects projected annual pension contributions exclusively for the Executive branch and Judiciary employers participating in ERS and PFRS, as well as the amortization rate eligibility. Pension rates are expected to reflect rising costs, including the costs of Tier 5 and 6 enhancements in the FY 2027 Enacted Budget, placing escalating cost pressures on the State and local governments over time.

EMPLOYEES' RETIREMENT SYSTEM (ERS) AND POLICE AND FIRE RETIREMENT SYSTEM (PFRS) PENSION CONTRIBUTIONS
(millions of dollars)

Fiscal Year	Statewide Pension Payments[1]			Rates for Determining Amortization Amount			
	ERS	PFRS	Statewide Pension Contribution	System Average Normal Rate[2]		System Average Graded Rate[3]	
				ERS (%)	PFRS (%)	ERS (%)	PFRS (%)
2027	2,690.5	411.6	3,102.1	17.6	36.5	16.1	30.4
2028	3,033.2	472.1	3,505.3	17.3	37.4	17.1	31.4
2029	3,423.7	541.0	3,964.7	17.9	38.6	17.9	32.4
2030	3,857.3	617.5	4,474.8	19.2	40.4	18.9	33.4

[1] Pension Contribution values in this table do not include costs related to the ORP, VDC, and TRS for SUNY and SED, which are included in pension costs in other Financial Plan tables.

[2] The System average rate represents the average normal contribution rate over all retirement plans in each system for a given fiscal year.

[3] The change in the graded rate is determined by the difference between the System average rate and previous graded rate. If the difference is 1 percent or more, the graded rate will change by 1 percent in the direction of the System average rate. If less than 1 percent, the graded rate will be set at the System average rate.

Employee Health Insurance

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

Approximately 90 percent of State enrollees and their families participate in the Empire Plan, a comprehensive program covering hospital services, physicians' bills, prescription drugs, and other medical and mental health expenses. As an alternative, NYSHIP also offers eight different health maintenance organization (HMO) options for State employees and retirees.

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

Key risks and variables affecting the Financial Plan's health insurance estimates include unforeseen workforce changes; State and Federal legislation; collective bargaining agreements; the timely remittance of premiums by participating employers; out-of-network utilization; industry advancements in technology and medicine (such as the rising use of GLP-1 drugs for type 2 diabetes and obesity); and overall healthcare service utilization levels.

A primary driver of the near double-digit premium increases impacting the State in 2026 is the rising costs for out-of-network providers who abuse the Federal No Surprise Bill Act and the Independent Dispute Resolution (IDR) process, which has inflated medical claims and payouts. To address this, the FY 2027 Enacted Budget modified the New York State Surprise Bill law to bring the Empire Plan under its purview. It also adjusted the Plan's IDR process to ensure fair outcomes and curb provider abuse. This change is estimated to reduce the State's annual health insurance costs by approximately $29 million.

Over the past several years, rising employer premium delinquencies have driven up costs and rates borne by compliant employers and employees. Outstanding NYSHIP premium bills more than 60 days in arrears currently total $631 million. Three employers -- Nassau Healthcare Corp, SUNY Stony Brook University Hospital, and Sullivan County Community College -- account for $591 million of this debt and represent about 4.5 percent of the total estimated premium costs for 2026. Consequently, these delinquencies are being offset by plan dividends, which would normally be used to lower contribution rates for all participants. Absent a delinquency resolution or administrative recoupment of the outstanding liability (e.g., payment intercept to these entities or a fund sweep), DCS may need to increase future premium rates to distribute the cost of these delinquencies across compliant employers. Successful collection of these past due amounts would lower the expected premium increases in FY 2028 for all employers and employees.

Other Post-Employment Benefits (OPEB). State employees become eligible for post-employment benefits (such as health insurance) if they retire while employed by the State; are enrolled in either NYSHIP or the NYSHIP opt-out program at the time of retirement; and meet the minimum service year requirements. The cost of post-retirement health insurance is shared between the State and retirees, with contribution rates established by law and subject to amendment by the Legislature. The State is not legally required to fund these benefits beyond the PAYGO amount necessary to cover current benefits to retirees. Consequently, the State continues to fund retiree healthcare costs, alongside active employee benefits, on a PAYGO basis, paying costs as they fall due.

To help pre-fund these liabilities, the State created the RHBTF in 2018 as a qualified trust under Governmental Accounting Standards Board Statement (GASBS) No. 74 to reserve money for the health benefits of retired employees and their dependents. As a Fiduciary Fund, the RHBTF is excluded from All Governmental Funds financial reporting. Under current law, the State may make annual deposits up to 1.5 percent of its total then-current unfunded actuarial accrued OPEB liability ($60.6 billion on March 31, 2026), which are reflected in State spending.

The State began making annual payments to the RHBTF in FY 2022 and has deposited nearly $2 billion in aggregate into RHBTF. The Financial Pan includes a planned deposit of $900 million in FY 2027 followed by annual deposits of $750 million, contingent upon prevailing 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. The inability of the State to sell bonds or notes at the level or on the timetable it expects could have a material adverse impact on the State's financial position and the implementation of its Capital Plan. The success of projected public sales of municipal bonds is subject to prevailing market conditions and related ratings issued by national credit rating agencies, among other factors. Future developments in the financial markets, including possible changes to the Internal Revenue Code relating to the taxation of interest on municipal bonds, may affect the market for outstanding State-supported and State-related debt.

The major rating agencies – Fitch, KBRA, Moody's, and S&P – have assigned the State general credit ratings of AA+, AA+, Aa1, and AA+, respectively. The State's rating has a stable outlook from all four rating agencies. These ratings reflect the State's large and diverse economy, commitment to strong reserve levels, and strong budget management.

Debt Reform Act Limit. The Debt Reform Act of 2000 ("Debt Reform Act") restricts the issuance of State-supported debt funding to capital purposes only and, with certain limited exceptions for long-lived MTA projects, generally limits the maximum term of bonds to 30 years. The Debt Reform Act limits the amount of new State-supported debt to 4 percent of State personal income, and new State-supported debt service costs to 5 percent of All Funds receipts. The restrictions apply to State-supported debt issued after April 1, 2000. DOB, as administrator of the Debt Reform Act, determined that the State complied with the statutory caps in the most recent calculation period (FY 2026).

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

As shown in the following tables, actual levels of debt outstanding and debt service costs comply with the statutory caps. From the period of April 1, 2000 through March 31, 2026, the State has issued new debt resulting in $46.2 billion of debt outstanding subject to the debt limit. This is approximately $27.0 billion below the statutory debt limitation. In addition, the debt service costs on this new debt totaled $2.8 billion in FY 2026, or roughly $10.5 billion below the debt service limit.

DEBT OUTSTANDING CAP (millions of dollars)	Dollar	Percent
Personal Income (CY 2025)[1]	1,830,297	
Max. Allowable Debt Outstanding	73,212	4.00%
Debt Outstanding Subject to Cap	46,231	2.53%
Remaining Capacity	26,981	1.47%

[1] Bureau of Economic Analysis.

DEBT SERVICE CAP (millions of dollars)	Dollar	Percent
All Funds Receipts (FY 2026)	266,970	
Max. Allowable Debt Service	13,349	5.00%
Debt Service Subject to Cap	2,808	1.05%
Remaining Capacity	10,541	3.95%

The State enacted legislation that suspended certain provisions of the Debt Reform Act for FY 2021 and FY 2022 bond issuances as part of the State's response to the COVID-19 pandemic. Accordingly, a total of $14 billion of State-supported debt issued in FY 2021 and FY 2022 and outstanding as of March 31, 2026, is not counted towards the statutory caps on debt outstanding and debt service.

Current projections anticipate that State-supported debt outstanding and State-supported debt service will continue to remain below the limits imposed by the Debt Reform Act. Based on the most recent personal income and debt outstanding forecasts, the available debt capacity under the debt outstanding cap is expected to decline from $27.0 billion in FY 2026 to a low point of $10.0 billion in FY 2031. This calculation includes the estimated impact of funding capital commitments with State bonds. The debt service on State-supported debt subject to the statutory cap is projected at $3.2 billion in FY 2027 inclusive of prior year prepayments, or roughly $11.0 billion below the statutory debt service limit.

DEBT OUTSTANDING SUBJECT TO CAP (millions of dollars)								TOTAL STATE-SUPPORTED DEBT (millions of dollars)	
Year	Personal Income	Cap %	Cap $	Debt Outstanding Included in Cap [1]	$ Remaining Capacity	Debt as a % of PI	% Remaining Capacity	Debt Outstanding Excluded from Cap	Total State-Supported Debt Outstanding
FY 2026	$1,830,297	4.00%	73,212	46,231	26,981	2.53%	1.47%	14,068	60,299
FY 2027	$1,924,988	4.00%	77,000	53,181	23,819	2.76%	1.24%	13,466	66,647
FY 2028	$2,004,902	4.00%	80,196	61,218	18,978	3.05%	0.95%	13,407	74,625
FY 2029	$2,085,285	4.00%	83,411	69,428	13,983	3.33%	0.67%	13,236	82,664
FY 2030	$2,167,651	4.00%	86,706	75,798	10,908	3.50%	0.50%	13,009	88,807
FY 2031	$2,255,037	4.00%	90,201	80,237	9,964	3.56%	0.44%	12,647	92,884

DEBT SERVICE SUBJECT TO CAP (millions of dollars)								TOTAL STATE-SUPPORTED DEBT SERVICE (millions of dollars)	
Year	All Funds Receipts	Cap %	Cap $	Debt Service Included in Cap [1]	$ Remaining Capacity	DS as a % of Revenue	% Remaining Capacity	Debt Service Excluded from Cap	Total State-Supported Debt Service [2]
FY 2026	$266,970	5.00%	13,349	2,808	10,541	1.05%	3.95%	3,607	6,415
FY 2027	$282,995	5.00%	14,150	3,183	10,967	1.12%	3.88%	3,552	6,735
FY 2028	$273,191	5.00%	13,660	4,356	9,304	1.59%	3.41%	3,311	7,667
FY 2029	$278,462	5.00%	13,923	4,853	9,070	1.74%	3.26%	3,446	8,299
FY 2030	$280,333	5.00%	14,017	5,224	8,793	1.86%	3.14%	3,093	8,317
FY 2031	$284,042	5.00%	14,202	7,337	6,865	2.58%	2.42%	1,588	8,925

[1] Does not include debt issued in FY 2021 and FY 2022 because the debt caps were temporarily suspended pursuant to Chapter 56 of the Laws of 2020 and Chapter 59 of the Laws of 2021.

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

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

Changes in the State's available debt capacity reflect factors such as personal income forecast adjustments, defeasances, and bond sale results. The increase in debt capacity in the Mid-Year Update to the Financial Plan reflects higher personal income estimates and the continued contribution of PAYGO funding to avoid high-cost taxable debt issuances in an elevated interest environment. The State may adjust capital spending priorities and debt financing practices from time to time to preserve available debt capacity and stay within the statutory limits, as events warrant.

DEBT OUTSTANDING SUBJECT TO CAP [1]
REMAINING CAPACITY SUMMARY
(millions of dollars)

	FY 2026 Actuals	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected	FY 2031 Projected
Enacted Budget	**24,722**	**18,730**	**11,903**	**5,094**	**2,330**	**177**
Personal Income Forecast Update	2,125	2,957	3,289	3,457	3,585	3,758
Bond Sales & Other Adjustments	134	259	(50)	(66)	(84)	(101)
Defeasances	0	1,579	1,579	1,578	284	4
PAYGO Capital Funds	0	294	2,257	3,920	4,793	6,126
Mid-Year Update	**26,981**	**23,819**	**18,978**	**13,983**	**10,908**	**9,964**

[1] Does not include debt issued in FY 2021 and FY 2022 because the debt cap was temporarily suspended pursuant to Chapter 56 of the Laws of 2020 and Chapter 59 of the Laws of 2021.

Localities and Authorities

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

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

MTA. The MTA operates public transportation in the NYC 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 NYC 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 NYC. The MTA Capital Plan also relies on significant direct contributions from the State and NYC.

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

The State is also directly contributing $9.1 billion to the MTA's 2015-2019 Capital Plan and $3.1 billion to the MTA's 2020-2024 Capital Plan. These State commitment levels represent substantial increases from the funding levels for prior MTA Capital Plans (2010-2014: $770 million; 2005-2009: $1.45 billion). In addition, a substantial amount of new funding to the MTA was authorized in the FY 2020 Enacted Budget as part of a comprehensive reform plan that is expected to generate an estimated $25 billion in financing for the MTA's 2020-2024 Capital Plan, including $15 billion from congestion pricing revenues.

New York's Congestion Relief Zone Tolling Program (CRZTP) was implemented in Manhattan on January 5, 2025, following the entry of an agreement, dated November 21, 2024, by and among the Federal Highway Administration (FHWA), NYS Department of Transportation, NYC Department of Transportation, and the Triborough Bridge and Tunnel Authority (TBTA), approving the CRZTP under the Federal Value Pricing Pilot Program (the VPPP Agreement). On February 19, 2025, the U.S. Department of Transportation delivered a letter to Governor Kathy Hochul asserting its intent to terminate the VPPP Agreement and rescind FHWA's approval of the CRZTP. In response, the TBTA and MTA filed a complaint in the U.S. District Court for the Southern District of New York. On March 5, 2026, the court vacated U.S. Department of Transportation (US DOT) attempts to terminate the CRZTP and declared that the Federal government cannot terminate the program without the consent of its project sponsors. US DOT filed a notice of appeal in the U.S. Court of Appeals for the Second Circuit on May 1, 2026.

Additionally, in October 2025, the Federal government announced that it would withhold $18 billion in funding for the MTA's Second Avenue Subway project and the Gateway Development Commission's (GDC) Hudson Tunnel Project pending an administrative review of project contracting processes. On February 2, 2026, GDC filed a lawsuit against US DOT in the Court of Federal Claims seeking a judgment to release contractually obligated grant and loan funds for the Hudson Tunnel Project. On February 3, 2026, New York and New Jersey filed a complaint in the U.S. District Court for the Southern District of New York seeking emergency relief to stop the US DOT from continuing to implement its indefinite funding freeze for the Hudson Tunnel Project. On February 6, 2026, the U.S. District Court for the Southern District of New York granted a temporary restraining order prohibiting the US DOT from continuing to withhold Hudson Tunnel Project funding for now. On February 13, 2026, the U.S. Department of Justice (US DOJ) confirmed GDC was reimbursed nearly all of its outstanding requests, with the rest processed by February 19, 2026. On June 29, 2026, the U.S. District Court for the Southern District of New York granted summary judgment in part to New York and New Jersey, declaring that the September 30, 2025, pause was contrary to law and preventing the Federal government from withholding future funds. On August 28, 2026, USDOT and the other Federal defendants filed a notice of appeal to the Second Circuit.

In GDC's case in the Court of Federal Claims, on June 5, 2026, GDC filed an amended complaint seeking monetary damages for the failure of USDOT to make the required disbursements, with exact amounts to be determined at trial. Both GDC and the Federal government agreed to a stay to determine possible resolution, with a joint status report due December 18, 2026.

On February 25, 2026, the MTA sent a letter to US DOT demanding that over $58.6 million in past due reimbursements for the Second Avenue Subway project be paid by March 6, 2026, otherwise it would be seeking expedited judicial relief. On March 17, 2026, the MTA filed a lawsuit against US DOT in the Court of Federal Claims seeking release of contractually obligated funds and consequential damages. The Court heard oral arguments on April 16, 2026, and shortly before that hearing the US DOJ notified the MTA it could resubmit its reimbursement requests for payment. The MTA was reimbursed for $64.6 million, which included reimbursements arising during the pendency of the case by April 21, 2026. The MTA filed an amended complaint on May 27, 2026, seeking consequential damages. Parties are currently in discovery.

Other State Actions. MTA ridership has yet to return to pre-pandemic levels. In FY 2024, the State took substantial action to provide the MTA with additional operating revenues dedicated to help solve the MTA's fiscal crisis. This included an increase in the MCTMT in NYC, a one-time State subsidy of $300 million, an increase in NYC's contribution to the MTA for the costs of paratransit services and the direction of a portion of casino revenues to the MTA. To date, the MTA has received $1.5 billion in casino license fee revenue and has begun receiving gaming tax revenue from one casino in operation.

Risks to the MTA include, but are not limited to, the level and pace at which ridership will return, the economic conditions of the MTA region, the ability to implement cost controls and savings actions, and the ability to implement biennial fare and toll increases.

Other Risks and Ongoing Concerns

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

Powerful storms affecting the State, including Hurricane Ida (September 2021), Superstorm Sandy (October 2012), Tropical Storm Lee (September 2011), and Hurricane Irene (August 2011), and more recently flooding in 2024 due to the remnants of Hurricane Beryl and Tropical Storm Debby, have demonstrated vulnerabilities in the State's infrastructure (including mass transit systems, power transmission and distribution systems, and other critical infrastructure) to extreme weather-driven events, including coastal flooding caused by storm surges and flash floods from rainfall.

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

In 2019, New York enacted the Climate Leadership and Community Protection Act (CLCPA). The CLCPA set the State on a path toward reducing statewide greenhouse gas emissions by 85 percent below the 1990 level by 2050, which reflects deadline extensions authorized in the FY 2027 Enacted Budget. Several factors may impact the ability to achieve these goals and directives, and, therefore, no assurances can be made that such objectives will be met.

The CLCPA created the Climate Action Council (CAC), which was tasked with developing a Scoping Plan with recommendations to reduce greenhouse gas emissions, increase renewable energy usage, and promote climate justice. The CAC approved and adopted the final Scoping Plan in December 2022. In response, New York is working to develop an affordable and effective program that will drive emission reductions across all regions of the State, while maintaining the competitiveness of New York businesses and industries. Pursuant to changes included in the FY 2027 Enacted Budget, the Department of Environmental Conservation (DEC) is now required to promulgate rules and regulations by December 31, 2028, to ensure the State meets the CLCPA's statewide greenhouse gas emission limits. This extends the deadline for DEC by four years compared to the original statute. DEC has already adopted a variety of regulations to help meet this objective, which will play a key role in New York's overall policies aimed at reducing greenhouse gas emissions across the State.

New York's electricity system is already part of a regional cap-and-invest program: the Regional Greenhouse Gas Initiative (RGGI). Since RGGI began operation in 2008, the program has helped reduce greenhouse gases from power plants by more than half and raised over $3.3 billion to support cleaner energy solutions in New York and over $10.8 billion collectively among participating states.

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

- Making a $1 billion capital investment in the FY 2027 Enacted Budget to lower building emissions, advance clean transportation and build renewable energy projects.
- Authorizing the New York Power Authority to plan, design, develop, finance, construct, own, operate, maintain, and improve renewable energy generating projects.
- Requiring new off-road vehicles and equipment sold in New York to be zero-emissions by 2035 and new medium-duty and heavy-duty vehicles to be zero-emissions by 2045.
- Providing direct financial investment to school districts and private transportation contractors for the purchase or lease of zero-emission school buses – to facilitate compliance with the State's July 1, 2032 deadline, with full fleet conversion and operation of zero-emission school buses required by July 1, 2040. Both deadlines reflect five-year extensions which were included in the FY 2027 Enacted Budget.
- 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.

In the November 2022 general election, New York State voters approved a $4.2 billion Clean Water, Clean Air, and Green Jobs Environmental Bond Act and Green Jobs Bond Act. The act is currently and will continue to support substantial capital improvements and enhancements in the following areas: flood risk reduction/restoration; 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 technology infrastructure. Entities or individuals may attempt to gain unauthorized access to the State's technology environment for the purpose 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. The State may be unable to fully anticipate these techniques or implement adequate preventative measures. The emergence of frontier artificial intelligence models presents a new cybersecurity risk. These models, which may become increasingly accessible, have the potential to significantly increase the speed, scale, and sophistication of cyberattacks. Given the rapid evolution of these technologies, there can be no assurance that the State's existing defensive measures and cybersecurity controls will be sufficient to anticipate, detect, or mitigate threats utilizing such advanced methodologies.

Additionally, the State remains subject to risks arising from the complex digital supply chain, including the potential for cyber incidents originating from third-party service providers, vendors, and contractors upon whom the State relies on operational and technological services. Consequently, any compromise or vulnerability within these third-party environments could result in unauthorized access to State networks and sensitive data, or cause material operational disruptions, notwithstanding the implementation of cybersecurity controls by the State.

To mitigate these digital supply chain risks, the State utilizes procurement controls that seek to include cybersecurity vetting for third-party information technology vendors. Furthermore, to ensure resilience against ransomware or advanced threats, the State maintains data backups and other business continuity practices.

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

The State has also developed partnerships with local governments to better address cybersecurity threats. In February 2022, the Governor announced the creation of an information-sharing partnership, the Joint Security Operations Center (JSOC). The JSOC is a partnership between the State and the cities of Albany, Buffalo, NYC, Rochester, Syracuse, and Yonkers. The JSOC combines local, State, and Federal cyber threat information 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 2027 Enacted 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.

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.
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's incident response protocols provide for the timely escalation of material cyber events to senior financial leadership to evaluate potential impacts on the State's financial position.

ECONOMIC OUTLOOK

Economic Outlook[12]

At the midpoint of State Fiscal Year 2027, the national economy exhibits stronger momentum than anticipated in the Enacted Budget, marked by robust output growth and stable labor markets. While oil prices rose again after the summer, the inflation outlook remains stable. Consistent with these national trends, the State's economic outlook has also improved with higher projections for both State's wage and income growth.

U.S. real Gross Domestic Product (GDP) growth in 2025 and the first half of 2026 has been revised upward after the Bureau of Economic Analysis's (BEA's) annual benchmark to the National Income and Product Accounts (NIPAs). Consumer spending has remained remarkably resilient despite rising prices, while high-tech business investment continues to propel the national economy. Strong corporate earnings have supported a steady job market and a stock market rally, which in turn boosted consumption through the wealth effect. Based on this stronger growth momentum and incoming high-frequency data, DOB has revised output growth projections upward for the second half of 2026 and the first half of 2027. U.S. real GDP is now projected to grow by 2.3 percent in 2026 and 2.1 percent in 2027, representing upward revisions of 0.4 and 0.5 percentage points, respectively, compared to the Enacted Budget forecast.

The strong economy has enabled the Federal Reserve to prioritize combating inflation. At its September meeting, the Federal Open Market Committee (FOMC) voted unanimously to raise the Federal Funds rate by 25 basis points, initiating its first tightening cycle in three years. Considering the current inflation environment, DOB now expects two additional rate hikes by early 2027 followed by rates remaining on hold through the end of 2027. Compared to the Enacted Budget assumption, this new rate trajectory dampens inflation and has limited impacts expected on real GDP growth and the labor market outlook.

The U.S. labor market outperformed expectations in the first 9 months of 2026 with the economy adding an average of 68,000 jobs per month. The U.S. unemployment rate fell to 4.2 percent by September 2026. Although U.S. nonfarm employment growth is projected to decelerate from 0.5 percent in 2025 to 0.3 percent in both 2026 and 2027, these values are 0.1 and 0.2 percentage points higher than previously forecast in the Enacted Budget. As a result, the U.S. unemployment rate is now expected to average 4.2 percent in 2027, a downward revision of 0.5 percentage points from the Enacted Budget forecast. Compared to national employment growth, New York State's labor market has lost momentum in 2026 across a broad range of industries. Sectors that were generating job growth began to soften and businesses remain cautious about adding workers amid persistent economic uncertainty. These trends point to a softer employment outlook for 2026 with the State's job growth estimated at just 0.2 percent. Employment growth is expected to improve modestly to 0.3 percent in 2027 as hiring in health care and social assistance gradually strengthens following a major restructuring of the sector in 2025.

[12] DOB's U.S. economic forecast incorporates the third estimate of 2026 second-quarter GDP, the personal income and outlays estimate for August 2026, the CPI report for August 2026, and the initial estimate of employment for September 2026. DOB's New York State forecast incorporates the second quarter of 2026 personal income by state data and Quarterly Census of Employment and Wages (QCEW) data. U.S. economic forecasts are reported on a calendar year basis (CY) and New York State economic forecasts for personal income, bonuses, and wages are reported on a State Fiscal Year (FY) basis. The New York State fiscal year starts April 1 and ends March 31.

In contrast to stable labor markets, near-term inflationary pressures intensified as oil prices climbed back above $100 per barrel in September following a brief respite during the summer. Gasoline prices are 45 percent higher than pre-conflict levels and just 5 percent below their May peak. Record-high diesel prices have driven up input costs for farmers, manufacturers, and other businesses. However, these energy pressures should ease in 2027 as DOB expects Middle East tensions to subside gradually. Outside of the volatile food and energy sectors, core Consumer Price Index (CPI) inflation fell to a lower-than-expected year-over-year rate of 2.6 percent in September. On balance, annual average CPI inflation is estimated at 3.4 percent for 2026 and is projected to decelerate to 2.6 percent in 2027, reflecting slight downward revisions to the Enacted Budget forecast.

Driven by great expectations from high-tech innovations and business-friendly tax policies, stock prices have maintained their upward trend despite day-to-day volatility of geopolitical tensions. This equity growth, along with increased IPO and debt issuance activity, has bolstered Wall Street profits and points to stronger bonus payments in 2026. State Finance and Insurance sector bonuses for FY 2027 are now projected to grow by 8.8 percent, above the Enacted Budget estimate of 7.3 percent. Additionally, higher revenues at NYSE member firms and strong tech-sector bonus payments have contributed to an upward revision to the State wage forecast despite slower State employment growth. State total wages are now expected to increase by 4.8 percent in FY 2027, compared to 4.1 percent in the Enacted Budget forecast. Near-term projections are further supported by BEA's upward benchmark revision to State personal income. Based on higher wages and stronger investment-related income, State personal income growth has been revised up to 4.7 percent from 3.9 percent in FY 2027. Corporate cost-cutting efforts and slower hiring in the tech sector are expected to moderate State bonuses and income growth in FY 2028.

Overall risks to DOB's baseline economic outlook skew to the downside. Beyond the potential impact of the ongoing Iran War on energy prices and global supply chains, financial markets are increasingly vulnerable due to equity gains being heavily concentrated in a small number of technology firms. The result is an elevated risk of market correction. Overinvestment and debt-financed expansion in the tech sector elevate this risk. In addition, a recent spike in long-term interest rates has raised borrowing costs for consumers, businesses, and governments which will suppress consumer spending and investment.

MAJOR ECONOMIC INDICATORS			
	Calendar Year Growth (%)		
	CY 2025 Actual	CY 2026 Estimated**	CY 2027 Forecast**
Real U.S. Gross Domestic Product (GDP)	2.3	2.3	2.1
Nonfarm Employment			
U.S.	0.5	0.3	0.3
New York State	1.0	0.2	0.3
U.S. Wages	4.6	4.2	3.2
U.S. Personal Income	5.1	4.5	4.0
U.S. Consumer Price Index (CPI)	2.7	3.4	2.6
U.S. Civilian Unemployment Rate			
U.S.	4.3	4.2	4.2
New York State	4.3	4.4	4.4
	State Fiscal Year Growth (%)		
	FY 2026 Estimated**	FY 2027 Forecast**	FY 2028 Forecast**
Personal Income			
U.S.	5.0	4.4	3.9
New York State*	5.3	4.7	4.1
Wages			
U.S.	4.3	4.0	3.2
New York State	5.5	4.8	4.0
Nonfarm Employment			
U.S.	0.3	0.3	0.3
New York State	0.6	0.3	0.3

Note: * New York State personal income is constructed by using QCEW wages and BEA non-wage income.
** Estimated and forecast values are based on the DOB forecast as of October 7, 2026.

Source: Haver Analytics; Moody's Analytics; New York State Department of Labor; DOB staff estimates.

The remainder of this section details developments in economic output, inflation pressures, U.S. and State labor markets. It concludes with a more detailed discussion of the risks to the forecast and financial plan.

Real Output Growth

Following the BEA's annual update to the NIPAs, U.S. real output grew faster than previously estimated. Real GDP expanded at an annualized rate above 2 percent in the first two quarters of 2026, alongside a 0.2-percentage-point upward revision for both 2024 and 2025. These upward revisions mainly reflect underlying strength in consumer spending and business investment. On the consumer side, households have absorbed the impact of higher prices by reducing their savings and relying more on credit. So far, wage growth is just enough to keep pace with inflation, suggesting the strong stock market performance is playing a critical role in supporting spending. This points to the K-shaped economy in which high-income households are driving consumer spending growth through the wealth effect. Lower-income households are supported by a stable labor market which provides steady incomes. On the business side, companies have rapidly expanded investment in data centers, computer hardware, and AI-related software and research. At the same time, residential and nonresidential structures investments declined.

Alongside upward revisions to historical growth, robust retail sales and increases in manufacturers' shipments from July through September point to third-quarter real GDP growth of nearly 3 percent. Beyond the third quarter of 2026, quarterly real GDP growth is projected to be around 2.1 percent, below its pre-pandemic average of 2.4 percent. DOB estimates annual real GDP growth of 2.3 percent for 2026, matching the growth rate for 2025. Real GDP growth is projected to slow to 2.1 percent in 2027 as consumer spending continues to moderate, high-tech investments level off, and elevated capital costs dampen business investment. The potential for significant productivity gains from high-tech investments could drive innovation and efficiency and further lift growth in the longer term.

Inflation Pressures

Inflation remains heavily impacted by developments in the Middle East. Crude oil prices climbed back to $100 per barrel in September. Although crude oil flows from the Persian Gulf recovered above pre-war levels by October, costs of shipping and insurance rose dramatically compared to pre-war averages. In addition, regional refinery infrastructure damage has limited refining capacity for petroleum products like gasoline, diesel, and jet fuel. As a result, the price difference between a barrel of crude oil and refined petroleum products skyrocketed. The U.S. average price for retail regular-grade gasoline climbed to $4.50 per gallon in late September, only several cents below its May peak. U.S. average price for retail diesel soared to $6.50 per gallon, almost a dollar above its May peak. These escalating costs signal broader price pressures that will ripple throughout the economy. By September, the energy component of CPI had increased 20.4 percent from a year ago, pushing CPI inflation upward to 3.7 percent.

DOB expects energy prices to remain volatile before easing gradually towards the end of 2027. Meanwhile, food prices — the other highly volatile component of CPI — are anticipated to rise once higher transportation and commodity prices work through supply chains. While tariff-related price pressures are waning, resilient demand tied to the AI buildout is generating new price pressures. Aside from food, energy, and AI-related categories, broader core inflation is stabilizing. Looking ahead to next year, continued moderation in shelter inflation alongside slower growth for airfares and healthcare should temper core services inflation. DOB forecasts annual CPI inflation to rise

from 2.7 percent in 2025 to 3.4 percent in 2026, before easing to 2.6 percent in 2027. Beyond 2027, consumer price inflation is projected to trend towards the 2.0 percent target gradually provided that long-term inflation expectations remain anchored.

Rising energy costs and falling household purchasing power could further weigh on New York's economy. The State's one-time POWER rebate may provide relief to households in the fall, but sustained price pressures could continue to constrain consumer spending and business activity. CPI in the New York City metropolitan area eased from 3.8 percent in 2024 to 3.5 percent in 2025, then accelerated to 4.1 percent in the first nine months of 2026. Higher fuel prices not only directly affect households' budgets, but they also increase operating expenses for transportation and energy-intensive industries.

Labor Markets

The U.S. labor market is showing signs of stabilization in 2026 after a slowdown in 2025. Nonfarm employment grew by an average of 68,000 jobs per month from January to September 2026, an improvement over the 9,700 jobs added per month in 2025. Meanwhile, the unemployment rate held steady at 4.2 percent in September, virtually unchanged from the 4.3 percent rate recorded in January. Looking ahead, DOB expects the current labor market conditions to persist. U.S. total nonfarm employment is projected to grow by a modest 0.3 percent annually in both 2026 and 2027, while the national unemployment rate is forecast to average 4.2 percent over these two years.

New York's labor market faces many of the same constraints as the nation, where cautious business expansion and limited labor force growth restrain hiring. Individuals aged 65 and older now make up 19.3 percent of the State's population, up from 15.0 percent a decade ago. Demographic shifts are driving demand for health care and social assistance, making this the fastest growing sector in the labor market. Anticipated shifts in Federal healthcare funding raise concerns about the sector's ability to sustain employment growth. Meanwhile, job growth in leisure and hospitality, manufacturing, and construction is expected to remain weak due to high interest rates and a slowing economy.

DOB estimates total statewide employment is projected to grow by 0.2 percent in 2026 and 0.3 percent in 2027 after increasing by 1.0 percent in 2025. The forecast points to a continuation of subdued hiring through 2027, followed by a modest improvement in 2028 as conditions outside the healthcare sector gradually improve. The growth of the State's labor supply will be limited due to constraints in population growth and the aging workforce. These trends will likely restrict employment growth, but unemployment rates should remain stable. DOB projects New York's unemployment rate to average 4.4 percent in each year from 2026 through 2028, slightly above the national average.

Personal Income Growth

Personal income is a key determinant of consumer spending which constitutes approximately 70 percent of the U.S. economy. Moreover, income taxes represent a major component of overall Federal and State government receipts. Therefore, understanding near-term trends in personal income growth is crucial for assessing the economic outlook and the State's fiscal health.

The BEA's annual update significantly revised upward U.S. personal income growth since 2023 driven primarily by higher interest income. During the first eight months of 2026, wage growth and transfer income also strengthened. Inflation-adjusted real disposable income for the same period was also revised upward. Significantly higher real disposable income is consistent with resilience in consumer spending.

Accordingly, DOB has revised the outlook for U.S. personal income growth in 2026 and 2027. U.S. personal income is projected to grow by 4.5 percent in 2026 and 4.0 percent in 2027 after 5.1 percent growth in 2025. The projected growth rates in 2026 and 2027 represent upward revisions of 0.8 and 0.5 percentage points, respectively, compared to the Enacted Budget forecast. While the adjustment to wage growth is modest, the revisions to non-wage components—such as interest, rental, and transfer income—are substantial.

New York State's personal income data after 2023 were also revised substantially upward across all major components. The State's concentration of employment in high-paying industries, in particular, finance and insurance and professional services, makes personal income more sensitive to changes in compensation and financial market conditions. Strong Wall Street performance contributed to higher wages in the first half of 2026. According to the Office of the State Comptroller, Wall Street profits reached $45.9 billion in the first half of 2026, an increase of 51.3 percent from a year earlier.[13] Continued strength in Wall Street profitability is expected to support ongoing wage growth. State's wage growth is projected to be 4.8 percent in FY 2027, outpacing the national rate of 4.0 percent. Wage growth will slow in FY 2028 to 4.0 percent for the State and 3.2 percent for the nation.

Personal income gains in the State are buoyed by stronger wage growth rates in FY 2027. Personal income is projected to increase by 4.7 percent in FY 2027, higher than the national rate of 4.4 percent. As economic activity moderates slightly next year, FY 2028 growth rates for the State and national economy should converge to 4.1 percent and 3.9 percent, respectively.

[13] New York State Comptroller's Office, October 6, 2026, "The Securities Industry in New York City". Available at https://www.osc.ny.gov/files/reports/osdc/2026/pdf/nyc-securities-industry-2026.pdf.

Interest Rates, Stock Prices, and Financial Sector Bonuses

Growing concerns over inflation have prompted the Federal Reserve to raise the target range for the Federal Funds rate by 25 basis points to 3.75–4.00 percent at its September 2026 FOMC meeting. DOB anticipates two additional rate hikes by early 2027 with the policy rate remaining elevated through the end of 2027 until inflation retreats. Following this tightening cycle, the policy rate is projected to gradually decline towards the 3.50–3.75 percent range.

In response to tighter monetary policy, the yield on the 10-year Treasury note rose roughly 100 basis points this year, hovering above 5 percent in October. Elevated inflation expectations following the outbreak of the Iran War also contributed to this upward pressure. Surging corporate debt issuance to fund AI-related investments and government debt surpassing $40 trillion in August contributed to the spike as well. Given these structural pressures, DOB expects the 10-year rate to remain around 5 percent or higher over the next two years. Persistently high yields will translate into higher mortgage rates and elevated borrowing costs, eventually taking a toll on durable goods consumption, residential construction, and business investment. Higher rates also increase the burden on the Federal budget with interest payments on the national debt now surpassing military spending.

Meanwhile, robust corporate earnings, sustained enthusiasm for AI and the tech sector, and favorable business tax policies under H.R. 1 continue to support equity markets. As of late October, the S&P 500 index climbed above 7,700. DOB estimates that the S&P 500 index will grow faster in 2026 than in 2025, providing continued support for consumer spending through the wealth effect. Going forward, however, DOB anticipates a deceleration in earnings expectations and stock valuations as persistent inflation and high yields pressure corporate profit margins, dampen consumer purchasing power, and increase the risk of layoffs. Higher-than-normal market volatility remains in the outlook through 2027.

Financial market activity remained strong in 2026 as IPO activity accelerated during the first half of the year and robust corporate debt issuance supported revenues. Despite some moderation in the third quarter, investment banking revenues remained elevated as demand for equity and debt financing continued.

IPO activity rebounded sharply in 2026, led by blockbuster offerings in AI, semiconductors, and aerospace. The second quarter was particularly strong with IPOs generating nearly $121 billion including SpaceX's $75 billion offering. Even excluding SpaceX, it was the strongest quarter for IPO activity since 2021 supported by listings in software, semiconductors, and fintech. Although issuance moderated in the third quarter, the pipeline remains substantial with potential offerings from major technology and fintech companies including Anthropic, OpenAI, and Databricks. This pipeline sustains IPO activity into 2027, supporting investment banking revenues and Wall Street bonuses, although the timing of these offerings remains uncertain and sensitive to market conditions.

Debt underwriting activity is expected to remain an important stabilizing component of investment banking revenues in the second half of 2026. Elevated refinancing needs, driven by maturing corporate and commercial real estate debt originated during the low-interest-rate period, are expected to support issuance volumes. Rising demand for borrowing to finance AI infrastructure and data center investment also increased debt underwriting activity. The pace of growth is expected to ease from this year's elevated levels. Rapid expansion of debt-financed AI investment has raised concerns about rising borrowing costs and the sustainability of capital investment.

Overall, these trends suggest that financial sector bonus growth in FY 2027 will remain robust but moderate relative to FY 2026. Finance and insurance bonuses are expected to remain elevated, rising 8.8 percent in FY 2027, though growth is projected to moderate after an exceptionally strong 15.3 percent rise in FY 2026.

Risks to the Economic Outlook

DOB's baseline forecast reflects uncertainties across energy markets, inflation, consumer spending, financial markets, and real estate markets. However, these risks could weigh on U.S. and New York State economic activity more heavily than projected in DOB's baseline scenario.

Energy Shock and Inflation Risk

Although negotiations between the U.S. and Iran to end the war and reopen the Strait of Hormuz remain unresolved as of late October, regional crude oil flows have surpassed pre-war levels via alternative pipelines and U.S.-escorted shipping lanes. DOB's baseline forecast expects this recovered flow will lower the prices of refined petroleum products such as gasoline, diesel, and jet fuel. However, there are upside risks to inflation if refined product prices stay elevated longer than expected or if higher input costs are further passed through to consumers and businesses.

Consumer Spending Vulnerability

Persistently high inflation and interest rates could also push households, particularly low-income ones, to their financial limit. In the first half of 2026, the percentage of credit-card balances that were at least 90 days delinquent rose to 13 percent, according to data released in August by the Federal Reserve Bank of New York. That is the highest level since the period following the 2008 financial crisis 15 years ago. Similarly, The Conference Board Survey of Consumer Confidence fell to 81.9 in September 2026, hitting its lowest level since April 2014. These economic indicators suggest that the consumer sector could be more vulnerable than expected in our baseline scenario.

Financial Market Vulnerability

While equity markets have demonstrated remarkable resilience, market performance has become increasingly concentrated in the handful of mega tech firms and largely fueled by optimism surrounding advancements in AI. Trading at elevated valuations relative to projected earnings, these dominant firms leave the broader market highly vulnerable to shifts in investor sentiment, earnings disappointments, or regulatory headwinds. A slowdown in capital investment or weaker-than-expected earnings from these tech giants could trigger a market correction (10-20 percent stock price decline) or even a bear market (over 20 percent decline), echoing the dot-com bubble in the early 2000s. Because high-income households drive a disproportionate share of aggregate consumer spending,[14] such a downturn would likely curtail their economic activity via the wealth effect, posing a broader risk to macroeconomic stability.

A recent sell-off in the bond market pushed the long-term interest rate to highs not seen since the early 2000s. DOB projects these rates to remain elevated through 2027, declining thereafter as inflation cools, debt issuance moderates, and economic growth slows. Without these developments, long-term rates will likely remain elevated for longer, tightening financial conditions for mortgages, business loans, and Federal debt servicing beyond the levels projected in the baseline forecast.

New York's economy is particularly vulnerable to shifts in monetary policy and changes in financial market conditions given its reliance on Wall Street profits, bonuses, and high paying financial services jobs. While strong market performance supported earnings in 2026, rising borrowing costs and growing concerns over the substantial capital spending and debt burdens of AI companies could weigh on investor confidence and financial sector earnings. A market correction or slowdown in investment banking activity could moderate bonus growth, reducing personal income, consumer spending, and State and local tax revenues. These effects could extend to professional services, hospitality, and other industries that depend on financial sector activity.

A slowdown in financial sector activity could undermine the recent recovery in Manhattan's office market, which has benefited from increasing leasing demand from technology, financial services, and professional services firms. Despite recent improvements, Manhattan office leasing activity, rising interest rates, elevated refinancing costs, and persistently high office vacancies remain risks to the commercial real estate momentum. Weakening office space demand could delay improvements in property values, constrain construction activity and related employment, and weigh on commercial property tax revenues.

[14] The Federal Reserve, October 9, 2026, "Measuring Spending in the Survey of Consumer Finances". Available at https://www.federalreserve.gov/econres/notes/feds-notes/measuring-spending-in-the-survey-of-consumer-finances-20261009.html.

Upside Potential

Despite these downside risks, there are also potentially strong tailwinds to the outlook. A faster resolution to geopolitical tensions and an improvement in global supply conditions could lower inflation pressures and support stronger consumer spending and business investment. Meanwhile, continued advances in technology could support productivity growth, business investment, and corporate earnings. If significant productivity gains arrive faster than expected, economic growth could remain more resilient, financial market conditions would stabilize, and inflation could moderate more quickly as higher productivity helps offset rising costs and support real wage growth.

Beyond these upside risks facing the national economy, several New York specific developments could further support the State's economic outlook. Stronger-than-expected IPO activity, mergers and acquisitions, and debt underwriting could boost financial sector earnings and wage growth. In particular, the realization of some large-scale IPO offerings currently in the market pipeline would provide upside risk to underwriting revenues and related bonus pools, although timing and execution remain uncertain. New York's growing AI sector also presents opportunities for stronger investment and employment growth. AI startups attracted a record $16.7 billion in venture capital in 2025, while established AI firms are expanding their footprints in Manhattan, supporting demand for commercial space and high-paying jobs. Continued improvement in Manhattan's office market could strengthen property values and encourage commercial investment, while office-to-residential conversions and new housing developments could support construction employment. Accelerating semiconductor investment, particularly in Central New York and the Capital Region, could generate additional construction activity and employment growth.

STATE FINANCIAL PLAN MULTI-YEAR PROJECTIONS

Introduction

This section presents the State's multi-year receipts and disbursements projections, with an emphasis on FY 2027.

DOB's budget development and quarterly update process includes a comprehensive evaluation and revision of the State's multi-year operating forecast. Since projections in the later years of the Financial Plan are typically subject to greater revision than those in the current year and first "outyear", FY 2028 - as the first outyear - is the most relevant from a planning perspective.

The State's cash-basis budgeting and complex fund structure, which earmarks certain tax receipts for specific purposes, often complicates the reporting and discussion of receipts and disbursements projections. To minimize potential distortions and highlight relevant aspects of the projections, DOB adopts certain approaches when summarizing this data.

Receipts

Financial Plan receipts include a variety of taxes, fees and assessments, charges for State-provided services, Federal receipts, and other miscellaneous receipts. DOB prepares multi-year receipts estimates in consultation with the Department of Taxation and Finance and other collecting agencies. These estimates are based on economic analysis and forecasting.

Underlying growth in tax receipts, excluding the impact of legislative changes, is dependent on numerous factors. Generally, base tax receipts growth rates are driven 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. Additionally, changes in Federal law can influence taxpayer behavior, which may alter base tax receipts.

General Fund tax receipts are also 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 impact General Fund tax receipts. Under the State's bonding programs, tax receipts are deposited into dedicated Debt Service Funds outside the General Fund and used to make debt service payments. Once these debt service requirements are met, the remaining balances are transferred to the General Fund. Consequently, these transfers of surplus tax receipts (e.g., PIT receipts exceeding the amount of debt service payments on revenue bonds) may be excluded from certain tables displaying General Fund tax receipts.

Projections of Federal receipts generally reflect anticipated spending levels for programs supported by Federal aid, including Medicaid, public assistance, mental hygiene, education, public health, and other activities.

State and All Funds receipts reflect estimated tax receipts before they are distributed to various funds and accounts, including those dedicated to Capital Projects Funds (which fall outside the General Fund and State Operating Funds). Consequently, State and All Funds receipts provide a clearer view of projected receipts, trends, and forecast assumptions, as they exclude distortions created by earmarking tax receipts for specific purposes.

Disbursements

To provide a more comprehensive view of spending commitments, multi-year spending projections, growth rates, and summary of annual changes are presented on a State Operating Funds basis. This approach provides a clearer picture of State expenditures, by including activities supported by and accounted for in dedicated Special Revenue Funds. Roughly one-quarter of projected State-financed spending for operating purposes (excluding transfers) is reported outside the General Fund, primarily supporting health, School Aid, higher education, and transportation.

Multi-year disbursements projections reflect a variety of factors, including statutorily indexed rates designed to limit spending on certain programs, agency staffing levels, program caseloads, inflation, and funding formulas established in State and Federal law. The drivers of these estimates vary by program and service. For example, public assistance spending is based primarily on caseload projections derived from historical trends and economic forecasts. Projections also account for payment timing, as authorized appropriations included in annual budget bills are often not fully disbursed in a single fiscal year. Consistent with past practice, DOB adjusts aggregate receipts and spending projections (i.e., the sum of all projected receipts and spending by individual agencies) to reflect historical variances between estimated and actual results, as well as anticipated future spending trends.

The following table presents the Financial Plan multi-year projections for State Operating Funds and reconciles these estimates with General Fund budget gaps.

STATE OPERATING FUNDS PROJECTIONS (millions of dollars)	FY 2026 Actuals	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected
RECEIPTS					
Taxes	126,026	140,733	140,665	145,431	152,717
Miscellaneous Receipts/Federal Receipts	32,469	29,985	24,790	24,376	24,796
Total Receipts	**158,495**	**170,718**	**165,455**	**169,807**	**177,513**
DISBURSEMENTS					
Assistance and Grants	105,169	115,725	118,705	124,054	132,013
State Operations	26,056	28,446	29,978	30,865	31,996
Personal Service	18,322	19,768	21,036	21,753	22,554
Non-Personal Service	7,734	8,678	8,942	9,112	9,442
General State Charges	11,835	13,643	14,395	15,496	16,679
Pension Contribution	3,141	3,513	3,934	4,411	4,939
Health Insurance	6,137	7,359	7,547	8,042	8,577
All Other	2,557	2,771	2,914	3,043	3,163
Debt Service	5,750	7,675	3,667	5,800	6,316
Total Disbursements	**148,810**	**165,489**	**166,745**	**176,215**	**187,004**
Net Other Financing Sources/(Uses)	(7,993)	(1,199)	(3,940)	(3,673)	(3,363)
RECONCILIATION TO GENERAL FUND GAP					
Designated Fund Balances:	(1,692)	(4,030)	2,290	4,303	3,927
General Fund	738	(6,298)	(331)	2,856	2,779
Special Revenue Funds	(2,443)	2,281	2,635	1,460	1,162
Debt Service Funds	13	(13)	(14)	(13)	(14)
GENERAL FUND BUDGET SURPLUS/(GAP)	**0**	**0**	**(2,940)**	**(5,778)**	**(8,927)**

Receipts Summary

All Funds receipts are projected to total $280.5 billion in FY 2027, a 5.5 percent ($14.6 billion) increase from FY 2026 results. FY 2027 State tax receipts, excluding one-time tax refund payments, are projected to increase $13.3 billion (10.5 percent) from FY 2026 actuals. FY 2028 State tax receipts are projected to total $141.2 billion, a 1.1 percent increase from FY 2027. 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 2026 Actuals	FY 2027 Projected	Change	FY 2028 Projected	Change	FY 2029 Projected	Change	FY 2030 Projected	Change
Personal Income Tax	67,410	73,487	9.0%	74,551	1.4%	77,354	3.8%	82,122	6.2%
Consumption/Use Taxes	23,585	24,994	6.0%	25,787	3.2%	26,517	2.8%	27,296	2.9%
Business Taxes	33,255	40,436	21.6%	38,618	-4.5%	39,703	2.8%	41,275	4.0%
Other Taxes	3,230	3,261	1.0%	3,170	-2.8%	3,312	4.5%	3,468	4.7%
Total State Taxes	**127,480**	**142,178**	**11.5%**	**142,126**	**0.0%**	**146,886**	**3.3%**	**154,161**	**5.0%**
Net PTET/PIT Receipts Inflation	(3,082)	(3,486)	-13.1%	(877)	74.8%	(753)	14.1%	(1,254)	-66.5%
Refund Payment Energy Rebate Payment	2,035	1,040							
Total State Taxes (Adjusted)[1]	**126,433**	**139,732**	**10.5%**	**141,249**	**1.1%**	**146,133**	**3.5%**	**152,907**	**4.6%**
Miscellaneous Receipts	40,590	40,983	1.0%	36,904	-10.0%	36,595	-0.8%	35,238	-3.7%
Federal Receipts	98,900	99,834	0.9%	94,161	-5.7%	94,981	0.9%	90,934	-4.3%
Total All Funds Receipts	**266,970**	**282,995**	**6.0%**	**273,191**	**-3.5%**	**278,462**	**1.9%**	**280,333**	**0.7%**
Total All Funds Receipts (Adjusted) [1]	**265,923**	**280,549**	**5.5%**	**272,314**	**-2.9%**	**277,709**	**2.0%**	**279,079**	**0.5%**

[1] Adjusted taxes exclude net PTET/PIT Receipts, which reflect both PTET receipts from entities and the estimated realization of PTET credits by PIT filers, as well as payments to qualified New York tax filers in FY 2026 for inflation tax refunds and in FY 2027 for POWER checks.

PIT

PERSONAL INCOME TAX (millions of dollars)	FY 2026 Actuals	FY 2027 Projected	Change	FY 2028 Projected	Change	FY 2029 Projected	Change	FY 2030 Projected	Change
STATE/ALL FUNDS (Excl. PTET)[1]	**84,454**	**94,591**	**12.0%**	**97,804**	**3.4%**	**101,361**	**3.6%**	**106,802**	**5.4%**
PTET/PIT Credits	17,044	21,104	23.8%	23,253	10.2%	24,007	3.2%	24,680	2.8%
STATE/ALL FUNDS	**67,410**	**73,487**	**9.0%**	**74,551**	**1.4%**	**77,354**	**3.8%**	**82,122**	**6.2%**
Gross Collections	86,286	93,870	8.8%	96,917	3.2%	101,079	4.3%	106,332	5.2%
Refunds (Incl. State/City Offset)	(18,876)	(20,383)	-8.0%	(22,366)	-9.7%	(23,725)	-6.1%	(24,210)	-2.0%
GENERAL FUND[2]	**32,356**	**35,474**	**9.6%**	**36,079**	**1.7%**	**37,547**	**4.1%**	**39,976**	**6.5%**
Gross Collections	86,286	93,870	8.8%	96,917	3.2%	101,079	4.3%	106,332	5.2%
Refunds (Incl. State/City Offset)	(18,876)	(20,383)	-8.0%	(22,366)	-9.7%	(23,725)	-6.1%	(24,210)	-2.0%
STAR	(1,349)	(1,270)	5.9%	(1,197)	5.7%	(1,130)	5.6%	(1,085)	4.0%
RBTF	(33,705)	(36,743)	-9.0%	(37,275)	-1.4%	(38,677)	-3.8%	(41,061)	-6.2%

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

[2]Excludes Transfers.

FY 2027 PIT receipts are projected to increase from FY 2026 due to growth in all major gross receipts components, partially offset by growth in total refunds. Withholding is projected to grow robustly notwithstanding the suppressing influence of both the Middle-class Tax Cut and the FY 2027 Enacted Budget's elimination of income tax on certain tipped wages. Despite the negative influence from an increase in PTET credit realization, total estimated payments are expected to increase. Advanced credit payments, State/City offsets and refunds for tax years before 2025 are all expected to increase. Prior refunds for tax year 2025 are also expected to increase, in part due to the impact of PTET credit growth and the FY 2027 Enacted Budget's POWER check program. PTET revenues are neutral to the Financial Plan over the multi-year period and are therefore reserved for future repayment.

FY 2028 PIT receipts are expected to increase from FY 2027 due to growth in withholding, final returns, and delinquencies. This growth is partially offset by decreased total estimated payments coupled with increases in prior year refunds for tax year 2026, refunds for tax years before 2026, advanced credit payments, and State/City offsets. The growth in prior year refunds for tax year 2026 is in part due to the scheduled enhancement of the Empire State Child Credit for children over three years old – first effective for tax year 2026 – and the reform of the Child and Dependent Care Credit included in the FY 2027 Enacted Budget; however, this growth is simultaneously partially suppressed by the expiration of the one-time POWER check program.

FY 2029 PIT receipts are projected to increase from FY 2028 due to growth in all gross receipts components partially offset by an increase in total refunds. The increase in refunds is driven by increases in advanced credit payments, State/City offsets, prior refunds for tax year 2027, and refunds for years prior to tax year 2027.

FY 2030 PIT receipts are projected to grow due to increases in all gross receipts components, partially offset by an increase in total refunds. Total refunds growth is driven by increases in refunds prior to tax year 2028, advanced credit payments, and State/City offsets, but is partially offset by a slight decrease in prior refunds for TY 2028. The projected decline in refunds for tax year 2028 is driven by the expiration of the three-year Empire State Child Credit enhancement, effectuated by the FY 2026 Enacted Budget.

The following table summarizes, by component, actual PIT receipts for FY 2026 and forecast amounts through FY 2030.

ALL FUNDS PERSONAL INCOME TAX FISCAL YEAR COLLECTION COMPONENTS
(millions of dollars)

	FY 2026 Actuals	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected
Receipts					
Withholding	64,680	70,445	73,650	76,787	80,358
Estimated Payments	14,875	15,946	15,607	16,326	17,686
Current Year	8,981	9,735	9,925	10,429	10,980
Prior Year[1]	5,894	6,211	5,682	5,897	6,706
Final Returns	4,627	5,157	5,252	5,502	5,754
Current Year	515	529	549	574	594
Prior Year[1]	4,112	4,628	4,703	4,928	5,160
Delinquent	2,104	2,322	2,408	2,464	2,534
Gross Receipts	86,286	93,870	96,917	101,079	106,332
Refunds					
Prior Year[1]	11,620	12,699	14,251	15,078	15,030
Previous Year	1,233	1,372	1,467	1,577	1,697
Current Year[1]	3,590	3,500	3,500	3,500	3,500
Advanced Credit Payment	835	1,073	1,187	1,359	1,474
State/City Offset[1,2]	1,598	1,739	1,961	2,211	2,509
Total Refunds	18,876	20,383	22,366	23,725	24,210
Net Receipts[3]	**67,410**	**73,487**	**74,551**	**77,354**	**82,122**
PTET/PIT Credits	17,044	21,104	23,253	24,007	24,680
Net Receipts, Excluding PTET[4]	**84,454**	**94,591**	**97,804**	**101,361**	**106,802**

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

[2] The State/City offset corrects the distribution of tax payments between the State, City of New York, Yonkers, and the MCTMT.

[3] Net Receipts represents actual (unadjusted) PIT receipts.

[4] Net Receipts, Excluding PTET, represents PIT receipts increased by the estimated cost of PTET credit realization.

Consumption/Use Taxes

CONSUMPTION/USE TAXES (millions of dollars)	FY 2026 Actuals	FY 2027 Projected	Change	FY 2028 Projected	Change	FY 2029 Projected	Change	FY 2030 Projected	Change
STATE/ALL FUNDS	**23,585**	**24,994**	**6.0%**	**25,787**	**3.2%**	**26,517**	**2.8%**	**27,296**	**2.9%**
Sales Tax	21,562	22,906	6.2%	23,642	3.2%	24,384	3.1%	25,183	3.3%
Cigarette and Tobacco Taxes	741	719	-3.0%	711	-1.1%	684	-3.8%	656	-4.1%
Vapor Excise Tax	19	19	0.0%	19	0.0%	19	0.0%	19	0.0%
Motor Fuel Tax	490	490	0.0%	485	-1.0%	479	-1.2%	472	-1.5%
Highway Use Tax	135	136	0.7%	138	1.5%	139	0.7%	139	0.0%
Alcoholic Beverage Taxes	268	267	-0.4%	266	-0.4%	265	-0.4%	264	-0.4%
Opioid Excise Tax	22	20	-9.1%	20	0.0%	20	0.0%	20	0.0%
Medical Cannabis Excise Tax	3	3	0.0%	3	0.0%	1	-66.7%	0	-100.0%
Adult Use Cannabis Tax	196	284	44.9%	349	22.9%	368	5.4%	379	3.0%
Auto Rental Tax[1]	148	149	0.7%	153	2.7%	157	2.6%	163	3.8%
Peer to Peer Car Sharing Tax	1	1	0.0%	1	0.0%	1	0.0%	1	0.0%
GENERAL FUND[2]	**10,604**	**11,235**	**6.0%**	**11,544**	**2.8%**	**11,890**	**3.0%**	**12,258**	**3.1%**
Sales Tax	10,085	10,710	6.2%	11,051	3.2%	11,399	3.1%	11,772	3.3%
Cigarette and Tobacco Taxes	228	237	3.9%	206	-13.1%	205	-0.5%	201	-2.0%
Alcoholic Beverage Taxes	268	267	-0.4%	266	-0.4%	265	-0.4%	264	-0.4%
Opioid Excise Tax	22	20	-9.1%	20	0.0%	20	0.0%	20	0.0%
Peer to Peer Car Sharing Tax	1	1	0.0%	1	0.0%	1	0.0%	1	0.0%

[1] No longer includes receipts remitted directly to the MTA without an appropriation as of FY 2020.

[2] Excludes Transfers.

FY 2027 consumption/use tax receipts are estimated to increase from FY 2026 results. Sales tax receipts are estimated to increase due to estimated growth in taxable consumption, driven in part by a higher inflationary environment. Cigarette and tobacco tax receipts are estimated to decrease, reflecting a continuing trend of declining taxable consumption; this is partially offset by the part-year impact of FY 2027 Enacted Budget legislation that includes alternative nicotine products within the existing tobacco products tax. Opioid excise tax receipts are estimated to moderately decline due to a return to normal collection trends after a one-time increase experienced in FY 2026. Vapor excise tax receipts are expected to remain flat. Highway use tax receipts are projected to marginally increase. This is mostly due to a small increase in truck mileage tax receipts and slightly stronger fuel use tax receipts due to projected changes in demand growth for diesel consumption. Medical cannabis receipts are expected to remain flat compared to the prior year, while adult-use cannabis receipts, which reflect the fourth full-year of collections, are estimated to significantly increase due to the continued expansion of the cannabis market. Auto rental tax receipts are estimated to increase, reflecting moderately higher taxable consumption stemming from business and leisure travel. Peer-to-peer car sharing receipts are estimated to remain flat as consumer demand appears to hold steady while the industry works toward stabilizing and increasing utilization in this market.

FY 2028 consumption/use tax receipts are projected to increase compared to the prior year, largely driven by a projected increase in sales tax receipts. Several consumption/use taxes are projected to experience flat growth compared to the prior year, including the medical cannabis tax, opioid excise tax and the vapor excise tax. Moderate growth is expected in auto rental tax and highway use tax receipts. Adult-use cannabis taxes are projected to significantly increase as the cannabis market continues to mature. However, the increases above are partially offset by a continued decline in taxable cigarette consumption and motor fuel tax receipts. The overall projected decrease in cigarette and tobacco tax receipts is tempered by the first full-year impact of FY 2027 Enacted Budget legislation that includes alternative nicotine products within the existing tobacco products tax.

Consumption/use tax receipts for FY 2029 and FY 2030 are projected to increase, largely reflecting projected increases in sales tax receipts and the continued maturation of the adult-use cannabis market. These increases are partially offset by a continued decline in taxable cigarette consumption, coupled with moderate declines in motor fuel tax receipts due to projected declines in overall fuel consumption. Additionally, due to the scheduled expiration of the medical cannabis excise tax on July 5, 2028, receipts are projected to taper off in consecutive fiscal years.

Business Taxes

BUSINESS TAXES
(millions of dollars)

	FY 2026 Actuals	FY 2027 Projected	Change	FY 2028 Projected	Change	FY 2029 Projected	Change	FY 2030 Projected	Change
STATE/ALL FUNDS (Excl. PTET)[1]	**13,129**	**15,846**	**20.7%**	**14,488**	**-8.6%**	**14,943**	**3.1%**	**15,341**	**2.7%**
Pass-Through-Entity Tax	(20,126)	(24,590)	-22.2%	(24,130)	1.9%	(24,760)	-2.6%	(25,934)	-4.7%
STATE/ALL FUNDS	**33,255**	**40,436**	**21.6%**	**38,618**	**-4.5%**	**39,703**	**2.8%**	**41,275**	**4.0%**
Corporate Franchise Tax	8,476	11,171	31.8%	9,804	-12.2%	10,141	3.4%	10,416	2.7%
Corporation and Utilities Tax	513	637	24.2%	628	-1.4%	632	0.6%	635	0.5%
Insurance Tax	2,891	2,946	1.9%	3,046	3.4%	3,172	4.1%	3,308	4.3%
Bank Tax	248	115	-53.6%	0	-100.0%	0	0.0%	0	0.0%
Pass-Through-Entity Tax	20,126	24,590	22.2%	24,130	-1.9%	24,760	2.6%	25,934	4.7%
Petroleum Business Tax	1,001	977	-2.4%	1,010	3.4%	998	-1.2%	982	-1.6%
GENERAL FUND[2]	**19,952**	**24,191**	**21.2%**	**22,912**	**-5.3%**	**23,572**	**2.9%**	**24,498**	**3.9%**
Corporate Franchise Tax	6,667	8,631	29.5%	7,600	-11.9%	7,833	3.1%	8,046	2.7%
Corporation and Utilities Tax	389	481	23.7%	488	1.5%	490	0.4%	493	0.6%
Insurance Tax	2,624	2,684	2.3%	2,759	2.8%	2,869	4.0%	2,992	4.3%
Bank Tax	209	100	-52.2%	0	-100.0%	0	0.0%	0	0.0%
Pass-Through-Entity Tax	10,063	12,295	22.2%	12,065	-1.9%	12,380	2.6%	12,967	4.7%
Petroleum Business Tax	0	0	0.0%	0	0.0%	0	0.0%	0	0.0%

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

Business tax receipts are projected to increase over FY 2027. CFT receipts are estimated to increase in FY 2027, reflecting a projected increase in gross receipts driven in part by increased estimated payments. Corporation and Utilities Tax (CUT) receipts are estimated to increase in FY 2027, due to a projected increase in gross receipts in the utilities and telecommunications sectors.

Insurance tax receipts are estimated to increase in FY 2027 due to an increase in gross receipts and a decrease in refunds. This is partially offset by a projected decrease in audits.

Receipts from the repealed bank tax (all from prior liability periods) are estimated to decrease in FY 2027 due to an expectation of lower audit receipts. No further bank receipts are projected past FY 2027. Petroleum Business Tax (PBT) receipts are estimated to decrease from FY 2026 results, primarily due to a PBT rate index decline of 5 percent effective January 1, 2026. However, this decrease is slightly offset by a 5 percent index increase effective January 1, 2027.

PTET collections are estimated to increase significantly in FY 2027 primarily due to increases in estimated payments and final returns, partially offset by an increase in refunds. 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.

Business tax receipts for FY 2028 are projected to decrease due to decreases in CFT and PTET. CFT receipts are projected to decrease primarily due to gross receipts in addition to a decline in audits and increased refunds. Projected PTET receipts are driven by a decline in final returns and continued growth in refunds, partially offset by higher estimated payments. CUT is also projected to slightly decrease while the overall decrease in business tax receipts is partially offset by increased receipts for insurance and PBT.

Business tax receipts for FY 2029 and FY 2030 are projected to increase in PTET, CFT, CUT, and insurance tax receipts as compared to the prior year, partially offset by declines in PBT receipts.

Other Taxes

OTHER TAXES (millions of dollars)	FY 2026 Actuals	FY 2027 Projected	Change	FY 2028 Projected	Change	FY 2029 Projected	Change	FY 2030 Projected	Change
STATE/ALL FUNDS	**3,230**	**3,261**	**1.0%**	**3,170**	**-2.8%**	**3,312**	**4.5%**	**3,468**	**4.7%**
Estate Tax	1,753	1,733	-1.1%	1,528	-11.8%	1,590	4.1%	1,660	4.4%
Real Estate Transfer Tax	1,445	1,495	3.5%	1,607	7.5%	1,687	5.0%	1,771	5.0%
Employer Compensation Expense Program	18	20	11.1%	22	10.0%	22	0.0%	24	9.1%
Pari-Mutuel Taxes	13	12	-7.7%	12	0.0%	12	0.0%	12	0.0%
All Other Taxes	1	1	0.0%	1	0.0%	1	0.0%	1	0.0%
GENERAL FUND[1]	**1,776**	**1,756**	**-1.1%**	**1,552**	**-11.6%**	**1,614**	**4.0%**	**1,685**	**4.4%**
Estate Tax	1,753	1,733	-1.1%	1,528	-11.8%	1,590	4.1%	1,660	4.4%
Employer Compensation Expense Program	9	10	11.1%	11	10.0%	11	0.0%	12	9.1%
Pari-Mutuel Taxes	13	12	-7.7%	12	0.0%	12	0.0%	12	0.0%
All Other Taxes	1	1	0.0%	1	0.0%	1	0.0%	1	0.0%

[1]Excludes Transfers.

FY 2027 other tax receipts are estimated to increase from FY 2026 results, primarily due to an increase in real estate transfer tax receipts, partially offset by a decline in estate tax receipts. Estimated estate tax receipts reflect slightly fewer expected super-large payments at a lower average payment value compared to the prior year. Estimated real estate transfer tax receipts largely reflect estimated moderate to strong growth in housing starts, the average housing price, bonuses, and the S&P 500.

Other tax receipts in FY 2028 are projected to decrease, largely due to a decrease in estate tax receipts, partially offset by growth in real estate transfer tax receipts. Projected estate tax receipts largely reflect fewer expected super-large payments at a lower average payment value compared to the prior year. Projected real estate transfer tax receipts largely reflect projected growth in housing starts, the average housing price, and bonuses.

Other tax receipts in FY 2029 and FY 2030 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, the Wilshire 5000, housing starts, the average housing price, bonuses, and the S&P 500.

Miscellaneous Receipts

MISCELLANEOUS RECEIPTS (millions of dollars)	FY 2026 Actuals	FY 2027 Projected	Change	FY 2028 Projected	Change	FY 2029 Projected	Change	FY 2030 Projected	Change
ALL FUNDS	**40,590**	**40,983**	**1.0%**	**36,904**	**-10.0%**	**36,595**	**-0.8%**	**35,238**	**-3.7%**
General Fund	5,147	4,851	-5.8%	3,521	-27.4%	2,752	-21.8%	2,711	-1.5%
Special Revenue Funds	27,321	24,753	-9.4%	21,230	-14.2%	21,442	1.0%	21,828	1.8%
Capital Projects Funds	7,542	10,899	44.5%	11,642	6.8%	11,937	2.5%	10,235	-14.3%
Debt Service Funds	580	480	-17.2%	511	6.5%	464	-9.2%	464	0.0%

All Funds miscellaneous receipts are expected to increase because of growth in bond proceeds receipts associated with additional FY 2027 bond-eligible capital spending. The increase is partially offset by projected drops in MCO assessments and abandoned property.

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

Federal Receipts

FEDERAL RECEIPTS (millions of dollars)	FY 2026 Actuals	FY 2027 Projected	Change	FY 2028 Projected	Change	FY 2029 Projected	Change	FY 2030 Projected	Change
ALL FUNDS	**98,900**	**99,834**	**0.9%**	**94,161**	**-5.7%**	**94,981**	**0.9%**	**90,934**	**-4.3%**
General Fund	1	0	-100.0%	0	0.0%	0	0.0%	0	0.0%
Special Revenue Funds	95,973	96,572	0.6%	90,579	-6.2%	91,368	0.9%	87,314	-4.4%
Capital Projects Funds	2,868	3,227	12.5%	3,550	10.0%	3,585	1.0%	3,596	0.3%
Debt Service Funds	58	35	-39.7%	32	-8.6%	28	-12.5%	24	-14.3%

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. This includes increases in Medicaid, education, and transportation, partially offset by a reduction in receipts for the EP resulting from H.R. 1.

Spending Summary

Assistance and grants spending comprises approximately two-thirds of total State Operating Funds spending. This category includes payments to local governments, school districts, healthcare providers and associations, hospitals, nursing homes, and other entities, as well as financial assistance to, or on behalf of, individuals, families, and nonprofit service providers. School Aid and healthcare spending account for most of these disbursements.

When preparing spending projections for the State's major assistance and grants programs and activities, DOB considers certain factors, as summarized below.

YEAR-END FORECAST FOR SELECTED PROGRAM MEASURES AFFECTING OPERATING ACTIVITIES
(millions of dollars)

	FY 2026 Actuals	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected
HEALTHCARE					
Medicaid - Individuals Covered[1]	6,455,386	6,468,239	6,483,853	7,150,236	7,207,729
Essential Plan - Individuals Covered	1,679,154	1,408,809	1,435,735	TBD	TBD
1332 Waiver Funding through July 2026	1,679,154	--	--	--	--
Shift to 1331 BHP Funding Per CMS Approval[1]	--	1,408,809	1,435,735	TBD	TBD
Child Health Plus - Individuals Covered	535,743	499,362	477,761	469,272	473,964
HIGHER EDUCATION					
Public Higher Education Enrollment (FTEs)	526,097	541,202	--	--	--
Tuition Assistance Program (FTEs)	245,000	249,000	--	--	--
PUBLIC ASSISTANCE					
Family Assistance Program (Families)	202,324	196,982	198,830	198,371	197,869
Safety Net Program (Families)	149,118	146,496	148,533	148,592	148,593
Safety Net Program (Singles)	361,418	351,401	363,592	373,118	382,912
MENTAL HYGIENE					
OMH Community Beds	51,243	51,801	52,380	54,071	55,745
OPWDD Community Beds	43,705	43,720	44,360	45,067	45,848
OASAS Community Beds	13,258	13,289	13,364	13,429	13,449
Total	108,206	108,810	110,104	112,567	115,042

[1] With the successful transition to the Basic Health Program on July 1, 2026, the State is assessing actual receipts and disbursements to determine the longevity of available Federal funding. Future updates of the State's Financial Plan will reflect updated spending and enrollment projections, as appropriate.

School Aid

School Aid supports elementary and secondary education for roughly 2.4 million public school students in the State's 673 major school districts. The State provides this aid to districts based on statutory aid formulas and through reimbursement of categorical expenses, such as education of homeless children and bilingual education. This funding assists districts in meeting locally defined needs, including the construction of school facilities and the education of students with disabilities.

School Year (July 1 — June 30)

The Budget provides $39.6 billion in total School Aid for SY 2027, representing an annual increase of $1.9 billion (4.9 percent). This funding includes a $1.0 billion (3.9 percent) increase in Foundation Aid, driven in part by modifications to the Foundation Aid formula to add a weighting for students who are experiencing homelessness or are in foster care and to increase the weighting for English language learners. Additionally, the Budget ensures that each school district will receive at least a 2.0 percent year-to-year increase in Foundation Aid.

The Budget also increases funding for universal four-year-old prekindergarten to ensure that all four-year-olds have access to a full-day program by SY 2029. Additionally, the Budget raises districts' four-year old prekindergarten per-pupil funding to the greater of $10,000 or their current selected Foundation Aid per pupil. Furthermore, the Budget increases funding to NYC's 3-K program to support universal access. In total, Universal Prekindergarten Aid is estimated to increase by $563 million (52.6 percent) in SY 2027, including anticipated additional aid to school districts expanding their programs to serve more four-year-olds.

In SY 2028 and beyond, projected increases in School Aid spending reflect both estimated growth in Foundation Aid and expense-based aids. Estimated growth in Foundation Aid is based on DOB's inflation forecast, whereas growth in expense-based aids is based on historical trends and the projected impact of universal four-year-old prekindergarten expansion.

SCHOOL AID - SCHOOL YEAR BASIS (JULY 1 - JUNE 30)
(millions of dollars)

	SY 2026	SY 2027	Change	SY 2028	Change	SY 2029	Change	SY 2030	Change
Total	37,775	39,635	1,860	41,353	1,718	42,909	1,556	44,195	1,286
			4.9%		4.3%		3.8%		3.0%

State Fiscal Year School Aid

State School Aid is funded from the General Fund and dedicated revenues from commercial gaming, cannabis sales, mobile sports wagering, and the State lottery, including Video Lottery Terminals (VLTs). Receipts from commercial gaming, lottery, and mobile sports wagering are accounted for and disbursed from dedicated accounts, while revenues from the fantasy sports education and cannabis education accounts are transferred to the Lottery Fund for disbursement.

In FY 2027, the portion of School Aid spending financed by lottery and VLT receipts is expected to decrease due to a decline in anticipated revenue collections, while funding from the State's other dedicated gaming accounts is expected to remain largely unchanged. In FY 2028, School Aid spending financed by commercial gaming receipts is expected to increase while spending financed by VLT receipts will further decrease. This shift is largely due to the conversion of Resorts World New York City (RWNYC) from a VLT Facility to a casino in calendar year 2026.

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

SCHOOL AID - STATE FISCAL YEAR BASIS
(millions of dollars)

	FY 2026 Actuals	FY 2027 Projected	Change	FY 2028 Projected	Change	FY 2029 Projected	Change	FY 2030 Projected	Change
TOTAL STATE OPERATING FUNDS	**37,114**	**39,097**	**5.3%**	**40,711**	**4.1%**	**42,316**	**3.9%**	**43,725**	**3.3%**
General Fund Assistance and Grants	31,706	33,832	6.7%	35,567	5.1%	37,274	4.8%	38,608	3.6%
Medicaid	94	140	48.9%	140	0.0%	140	0.0%	140	0.0%
Lottery Aid[1]	2,591	2,458	-5.1%	2,541	3.4%	2,466	-3.0%	2,466	0.0%
VLT Lottery Aid	1,131	1,069	-5.5%	198	-81.5%	527	166.2%	546	3.6%
Commercial Gaming	135	142	5.2%	929	554.2%	578	-37.8%	634	9.7%
Mobile Sports Wagering	1,457	1,456	-0.1%	1,336	-8.2%	1,331	-0.4%	1,331	0.0%

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

Spending on School Aid from dedicated revenue sources is capped by the appropriation authority established in the Enacted Budget. Therefore, the spending presented in the table above may not precisely correspond to annual revenue collections and projections. For additional details on gaming receipts, see Note 9 in the Accompanying Notes Section.

Other Education Funding

In addition to School Aid, the State funds and supports 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 2026 Actuals	FY 2027 Projected	Change	FY 2028 Projected	Change	FY 2029 Projected	Change	FY 2030 Projected	Change
TOTAL STATE OPERATING FUNDS	**2,967**	**3,455**	**16.4%**	**3,470**	**0.4%**	**3,610**	**4.0%**	**3,779**	**4.7%**
Special Education	1,663	1,763	6.0%	1,862	5.6%	1,963	5.4%	2,071	5.5%
All Other Education	1,304	1,692	29.8%	1,608	-5.0%	1,647	2.4%	1,708	3.7%

The State helps fund special education services for approximately 500,000 students with disabilities aged 3 to 21. Major programs under the Office of Prekindergarten through Grade 12 Education address specialized student needs or reimburse school districts for education-related services, including assisted meal programs, after-school programs, and other educational grant programs. Cultural education funding supports operating expenses of the major cultural institutions, State Archives, State Library, and State Museum, as well as the Office of Educational Television and Public Broadcasting. Higher and professional education programs monitor the quality and availability of post-secondary education programs, as well as the licensing and regulation of 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 projected to grow in FY 2027, due primarily to increased spending on preschool and summer school programs. This growth reflects rising enrollment and tuition rates resulting from prior-year cost-of-living adjustments, as well as reforms to accelerate cost of living adjustments in providers' tuition rates, hold providers' tuition rates harmless from prior year spending reductions, and authorize providers to retain surplus tuition revenues. Outyear spending increases are attributable to projected enrollment and tuition rate growth.

In FY 2027, spending for All Other Education programs is expected to increase due to the continuation of universal free school meals, under which the State pays the entire student and local cost share of all meals that are not fully reimbursed by the Federal per-meal reimbursement rates (i.e., the portion of costs for each meal that would otherwise need to be paid by the school and/or student). Additionally, growth is driven by increased funding for nonpublic schools, increased reimbursements to school districts related to charter schools, and the addition of certain one-time aid and grant programs. Spending in FY 2028 is projected to decrease due to the timing of payments to nonpublic schools and the discontinuation of certain one-time aid and grant programs included in the FY 2027 Enacted Budget. Spending growth in FY 2029 and the subsequent outyears is largely attributable to increased reimbursement for school meals, nonpublic schools, and charter schools.

STAR Program

The STAR program provides school tax relief to taxpayers by exempting the first $30,000 of every eligible homeowner's property value from local school taxes. Under the Enhanced STAR exemption, senior citizens with incomes below $110,750 receive an $88,500 exemption in FY 2027.

STAR property tax exemption spending reflects reimbursements to school districts to offset reduced property tax collections from homeowners. Since FY 2017, the program has been gradually transitioning from a spending program to an advance refundable PIT credit program. Consequently, first-time home buyers 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 NYC. Beginning in tax year 2017, NYC's PIT rate reduction was converted into a State PIT credit. As of FY 2019, this credit 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 2026 Actuals	FY 2027 Projected	Change	FY 2028 Projected	Change	FY 2029 Projected	Change	FY 2030 Projected	Change
TOTAL STAR PROGRAM	**1,349**	**1,270**	**-5.9%**	**1,197**	**-5.7%**	**1,130**	**-5.6%**	**1,085**	**-4.0%**
Gross Program Costs	2,984	3,121	4.6%	3,202	2.6%	3,295	2.9%	3,404	3.3%
Personal Income Tax Credit	(1,635)	(1,851)	-13.2%	(2,005)	-8.3%	(2,165)	-8.0%	(2,319)	-7.1%
Basic Exemption	577	508	-12.0%	439	-13.6%	376	-14.4%	333	-11.4%
Gross Program Costs	1,171	1,284	9.6%	1,300	1.2%	1,336	2.8%	1,387	3.8%
Personal Income Tax Credit	(594)	(776)	-30.6%	(861)	-11.0%	(960)	-11.5%	(1,054)	-9.8%
Enhanced (Senior) Exemption	772	762	-1.3%	758	-0.5%	754	-0.5%	752	-0.3%
Gross Program Costs	1,009	1,022	1.3%	1,047	2.4%	1,083	3.4%	1,121	3.5%
Personal Income Tax Credit	(237)	(260)	-9.7%	(289)	-11.2%	(329)	-13.8%	(369)	-12.2%
City of New York PIT	0	0	0.0%	0	0.0%	0	0.0%	0	0.0%
Gross Program Costs	804	815	1.4%	855	4.9%	876	2.5%	896	2.3%
Personal Income Tax Credit	(804)	(815)	-1.4%	(855)	-4.9%	(876)	-2.5%	(896)	-2.3%

In FY 2020, homeowners with incomes above $250,000 were transitioned from the basic exemption to the advance credit program. This transition, combined with an ongoing zero percent growth cap on STAR exemption benefits, drives the projected decline in reported STAR exemption disbursements through FY 2030.

Higher Education

Assistance and grants spending for higher education includes funding for CUNY, SUNY, and HESC.

HIGHER EDUCATION
(millions of dollars)

	FY 2026 Actuals	FY 2027 Projected	Change	FY 2028 Projected	Change	FY 2029 Projected	Change	FY 2030 Projected	Change
TOTAL STATE OPERATING FUNDS	**3,550**	**3,747**	**5.5%**	**3,788**	**1.1%**	**3,821**	**0.9%**	**3,823**	**0.1%**
City University	**2,289**	**2,440**	**6.6%**	**2,470**	**1.2%**	**2,492**	**0.9%**	**2,519**	**1.1%**
Senior Colleges	2,020	2,132	5.5%	2,165	1.5%	2,187	1.0%	2,214	1.2%
Community College	269	308	14.5%	305	-1.0%	305	0.0%	305	0.0%
Higher Education Services	**643**	**689**	**7.2%**	**710**	**3.0%**	**721**	**1.5%**	**720**	**-0.1%**
Tuition Assistance Program	571	603	5.6%	620	2.8%	636	2.6%	636	0.0%
Scholarships/Awards	72	86	19.4%	90	4.7%	85	-5.6%	84	-1.2%
State University	**618**	**618**	**0.0%**	**608**	**-1.6%**	**608**	**0.0%**	**584**	**-3.9%**
Community College	489	518	5.9%	511	-1.4%	511	0.0%	511	0.0%
Other/Cornell	129	100	-22.5%	97	-3.0%	97	0.0%	73	-24.7%

SUNY and CUNY operate 53 four-year colleges and graduate schools with a total enrollment of roughly 378,000 full- and part-time students.[15] The university systems also operate 37 community colleges, serving approximately 256,000 students.

State funds support a significant portion of SUNY and CUNY operations. In addition to the spending reflected in the table above, the State will provide roughly $3.9 billion in FY 2027 operating support for SUNY State-operated campuses. This support includes $2.1 billion for the fringe benefit costs of all employees, $1.5 billion for campus operations via an annual General Fund transfer, and an estimated $330 million in student financial aid support transferred from HESC. Additionally, the State will provide an estimated $908 million in FY 2027 for debt service payments on bond-financed capital projects at SUNY and CUNY.

HESC is New York State's student financial aid agency, which 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.

Higher education assistance and grants spending is projected to increase from FY 2026. Spending growth includes an increase in operating aid and fringe benefit support at CUNY senior colleges, additional base aid for SUNY and CUNY community colleges, and support for the expansion of the New York State Opportunity Promise Scholarship. In addition, higher spending at HESC is driven by assumed growth in TAP and Scholarship programs commensurate with projected enrollment growth.

[15] As of Fall 2025 enrollment data.

Healthcare

DOH works with local health departments and social services departments, including NYC, to coordinate and administer statewide health insurance programs and services, including operating the Medicaid program. Together, these State-sponsored programs provide healthcare coverage to approximately 8.5 million low-income individuals, as well as long-term care services for the elderly and disabled. While DOH oversees the majority of these government-financed healthcare programs, several services and programs – such as a variety of mental hygiene programs – are supported through multi-agency efforts.

Additionally, DOH engages in federally supported initiatives, ongoing Medicaid redesign efforts, and responding to public health issues. For more information on the Federal Medicaid Waivers and COVID-19 response efforts please see "Other Matters Affecting the Financial Plan" and "Federal Aid" herein.

Medicaid is a means-tested program that supports healthcare services for low-income individuals and long-term care services for the elderly and disabled. Funding is primarily distributed via monthly premium payments to managed care plans enrolling Medicaid eligible individuals, as well as direct payments to healthcare providers for services rendered. Covered services include inpatient hospital care, outpatient hospital services, clinics, nursing homes, managed care, prescription drugs, home care, and various community-based services (including personal care, mental health, substance use disorder treatment, developmental disabilities services, school-based services, and foster care services).

Medicaid eligibility and enrollment naturally fluctuate with economic cycles and unemployment levels. While overall enrollment declined in FY 2026 largely due to the unwinding of continuous eligibility for certain non-utilizing fee-for-service enrollees, an aging population and high utilization rates continue to drive annual growth. Additional factors putting upward pressure on Medicaid costs include increased reimbursement rates, including minimum wage increases; higher drug costs; enrollment and cost growth in personal care programs, including the NHTD Waiver; and payments to financially distressed hospitals.

The cost of the Medicaid program is shared by the Federal government, the State, and counties, as well as NYC. 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 $134 billion in FY 2027, an increase of 50 percent or almost $45 billion over the past five years. The following table shows the recent actual and estimated spending shares.

MEDICAID SPENDING (millions of dollars)									
	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Actuals	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected
Federal	**53,592**	**59,441**	**66,754**	**65,835**	**72,670**	**76,905**	**76,335**	**75,876**	**68,923**
	60.0%	60.3%	60.1%	58.3%	58.2%	57.5%	56.6%	55.4%	50.8%
State	**27,693**	**31,296**	**35,861**	**38,437**	**43,186**	**47,957**	**49,817**	**52,329**	**58,004**
	31.0%	31.7%	32.3%	34.0%	34.6%	35.9%	36.9%	38.2%	42.7%
Counties/NYC	**8,017**	**7,865**	**8,505**	**8,638**	**9,051**	**8,805**	**8,805**	**8,805**	**8,805**
	9.0%	8.0%	7.6%	7.7%	7.2%	6.6%	6.5%	6.4%	6.5%
Total	**89,302**	**98,602**	**111,120**	**112,910**	**124,907**	**133,667**	**134,957**	**137,010**	**135,732**

State Takeover of County/NYC Medicaid Growth

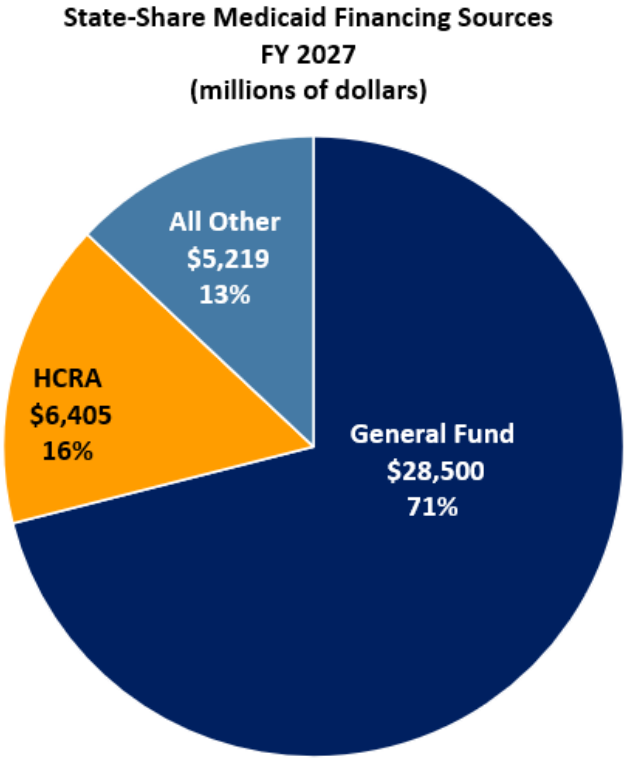
Beginning in 2006, the State implemented a cap, which limited growth on the local share of Medicaid costs to reduce county and NYC costs and thereby relieve county property tax pressures. Following a complete phase out of all growth in the local share, local district Medicaid costs were frozen at calendar year 2015 levels. Consequently, the State has absorbed nearly $54 billion in cumulative costs through FY 2026. In FY 2027, local districts are projected to save another $9.6 billion — $5.4 billion for NYC and nearly $4.2 billion for other counties — as shown in the table below.

LOCAL GOVERNMENT SAVINGS STATE TAKEOVER OF LOCAL MEDICAID COSTS (2005 CAP AND GROWTH TAKEOVER) FY 2026 to FY 2030					
Region	**FY 2026**	**FY 2027**	**FY 2028**	**FY 2029**	**FY 2030**
Rest of State	**3,705,333**	**4,182,808**	**4,638,007**	**5,029,567**	**5,390,185**
City of New York	**4,616,246**	**5,416,787**	**6,179,980**	**6,836,475**	**7,441,092**
Statewide	**8,321,579**	**9,599,595**	**10,817,987**	**11,866,042**	**12,831,277**

The State takeover costs are partly funded by ongoing payments from tobacco manufacturers under the Master Settlement Agreement (MSA). Adjusted for consumption and inflation as authorized by the agreement, these MSA payments are statutorily directed to offset the non-Federal share of annual Medicaid growth and deposited directly into the Medicaid Payment Escrow Fund. While this deposit mechanism does not affect overall Medicaid spending funded by State resources, it reduces reported State-supported Medicaid spending accounted for in State Operating Funds.

State Medicaid Costs

The DOH Medicaid State-share of spending is estimated to total $40 billion in FY 2027. This spending is funded through 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 the level of resources available from the other funding sources, as well as the statutory Medicaid Global Cap that limits annual growth for a subset of State-share Medicaid spending, and fluctuations in the Federal share of Medicaid (e.g., temporary eFMAP increases). The pie chart summarizes the expected FY 2027 DOH Medicaid financing shares.



Medicaid spending also occurs across other State agencies. This inter-agency spending is influenced by the volume of mental hygiene spending directed through DOH via the MHSF. The following table details State-share Medicaid spending by agency, including the portion of Office for People with Developmental Disabilities (OPWDD) spending that is funded under DOH through the MHSF.

TOTAL STATE-SHARE MEDICAID DISBURSEMENTS
(millions of dollars)

	FY 2026 Actuals	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected
Department of Health Medicaid	**34,397**	**40,124**	**40,796**	**43,101**	**48,524**
Assistance and Grants	33,984	39,572	40,208	42,514	47,922
State Operations	413	552	588	587	602
Other State Agency Medicaid Spending	**8,789**	**7,833**	**9,021**	**9,228**	**9,480**
Mental Hygiene[1]	8,575	9,309	9,524	9,705	9,888
MHSF	(58)	(1,817)	(847)	(825)	(760)
Foster Care	164	196	199	203	207
Education	94	140	140	140	140
Corrections	14	5	5	5	5
Total State-Share Medicaid (All Agencies)	**43,186**	**47,957**	**49,817**	**52,329**	**58,004**
Annual $ Change	4,759	4,771	1,860	2,512	5,675
Annual % Change	12.4%	11.0%	3.9%	5.0%	10.8%

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

Medicaid Spending Limit Under the Global Cap

The Medicaid Global Cap is a statutory spending limit that applies to a subset of State-share funded Medicaid spending. From its implementation through FY 2022, the cap was limited to the ten-year rolling average of medical price inflation. Beginning in FY 2023, a new Global Cap index was authorized based on the five-year rolling average of CMS annual healthcare spending projections. This change was designed to better account for enrollment fluctuations, including specific populations, such as the aging and disabled populations, which are significant drivers of costs. Despite these adjustments, Medicaid spending is projected to exceed the cap by $541 million in FY 2028, primarily driven by utilization and costs trends. Out-year deficits are expected to grow significantly, driven in part by an update to the Global Cap metric using the most recent CMS actuarial data as of June 2026, which reduces the cap by approximately $1.7 billion between FY 2028 and FY 2030. This fiscal pressure is further compounded by the projected shift of expenses, currently funded through the Federal EP, to the General Fund starting January 1, 2029.

MEDICAID GLOBAL CAP INDEX
(millions of dollars)

	FY 2026 Actuals	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected	Five-Year Total
Prior CPI Index (May 2022)	**22,957**	**23,612**	**24,226**	**24,559**	**25,197**	**120,551**
Annual $ Change	624	655	614	333	638	2,864
Annual % Change	2.8%	2.9%	2.6%	1.4%	2.6%	
Increased Spending Under the New Cap at Mid-Year[1]	**3,502**	**4,965**	**6,371**	**7,775**	**8,737**	**31,350**
New CMS Index at Mid-Year	**26,459**	**28,577**	**30,597**	**32,334**	**33,934**	**151,901**
FY 2027 Mid-Year Update	26,459	28,577	31,138	33,580	38,440	158,194
Mid-Year Update Over/(Under) Allowance[2]	**0**	**0**	**541**	**1,246**	**4,506**	**6,293**
FY 2027 Mid-Year Update	**26,459**	**28,577**	**31,138**	**33,580**	**38,440**	**158,194**
Annual $ Change	1,529	2,118	2,561	2,442	4,860	13,510
Annual % Change	6.1%	8.0%	9.0%	7.8%	14.5%	

[1] Effective FY 2023, growth is indexed to the five-year rolling average of Medicaid spending projections within the National Health Expenditure Accounts produced by the Office of the Actuary in the Centers for Medicare & Medicaid Services (CMS). Mid-Year estimates based on most recent CMS actuary data as of June 2026.

[2] Medicaid spending is projected to stay within the allowable Global Cap through FY 2027. Gap-closing savings will be necessary in FY 2028 through FY 2030 to ensure Medicaid spending in future years adheres to the Global Cap allowance.

At the inception of the Global Cap limit, approximately 4 percent of total DOH Medicaid spending was excluded from the Global Cap limit. As of FY 2027, an estimated 25 percent of total spending is not subject to the limit as summarized in the table below. These exempt costs include a portion of the local government expense takeover, healthcare investments made from the HSF, administrative expenses, and costs related to State-mandated minimum wage increases and other wage enhancements.

TOTAL DOH MEDICAID SPENDING
(millions of dollars)

	FY 2026 Actuals	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected
Medicaid Global Cap	**26,459**	**28,577**	**30,597**	**32,334**	**33,934**
Annual $ Change	1,529	2,118	2,020	1,737	1,600
Annual % Change	6.1%	8.0%	7.1%	5.7%	4.9%
Spending Above Cap Allowance[1]	**0**	**0**	**541**	**1,246**	**4,506**
Other Medicaid Not Subject to Global Cap	**6,852**	**7,409**	**8,029**	**8,681**	**9,359**
Minimum Wage	2,441	2,451	2,462	2,471	2,481
Home Care Wages	1,795	2,165	2,590	3,037	3,514
Local Takeover Cost	2,196	2,378	2,561	2,743	2,926
MSA Local Growth Offset	(98)	(115)	(110)	(100)	(90)
All Other	518	530	526	530	528
Total Spending[2]	**33,311**	**35,986**	**39,167**	**42,261**	**47,799**
Annual $ Change	1,685	2,675	3,181	3,094	5,538
Annual % Change	5.3%	8.0%	8.8%	7.9%	13.1%
Healthcare Stability Fund[3]	**1,086**	**4,138**	**1,629**	**840**	**725**
Total with HSF[3]	**34,397**	**40,124**	**40,796**	**43,101**	**48,524**
Annual $ Change	2,771	5,727	672	2,305	5,423
Annual % Change	8.8%	16.6%	1.7%	5.7%	12.6%

[1] Medicaid spending is projected to stay within the allowable Global Cap in FY 2027. Gap-closing savings will be necessary in FY 2028 through FY 2030 to ensure Medicaid spending in future years adheres to the Global Cap allowance.

[2] Medicaid State Operating Funds spending, exclusive of Other State Agencies (OSA) costs.

[3] Revenues to the Healthcare Stability Fund (HSF) will be reinvested into the healthcare delivery system as well as provide Global Cap relief.

Minimum Wage and Home Care Wages

Medicaid spending includes the cost of minimum wage increases for healthcare sector employees. These increases are funded through higher provider reimbursement rates, which are projected to cost the State $2.5 billion in FY 2027. In NYC and certain counties, home health care workers receive supplemental benefits in addition to their base wage, including paid leave, differential wages, premiums for certain shifts, education benefits, and fringe benefits. While required supplemental benefits can typically be satisfied by increasing the base cash wage for home health care workers by a corresponding amount — resulting in wages that may exceed the base home care minimum wage— State statute exempts the supplemental wages portion of total compensation from the minimum wage calculation. This exemption ensures home health care workers in these counties receive incremental wage growth that is commensurate with the minimum wage schedule.

Following State authorized annual wage increases that began in January 2024, the minimum hourly wage for home health and personal care workers rose to $19.65 for downstate workers and $18.65 for upstate workers. This rate represents a $2.65 premium over New York's standard minimum wage. Future adjustments will be indexed to inflation, calculated using the three-year average change in the Consumer Price Index (CPI) for Urban Wage Earners and Clerical Workers for the Northeast Region, until the wage differential reaches a maximum $3.00 an hour above the standard minimum wage. These inflation-adjusted increases, starting January 1, 2027, are estimated to cost the State over $800 million in FY 2027 and grow to nearly $1.9 billion by FY 2030.

HSF

Healthcare costs in New York rose sharply in the aftermath of the COVID-19 pandemic and continue to escalate, placing pressure on the State's Medicaid program and safety-net providers. To generate additional revenue, the State sought Federal approval for an assessment on MCOs, similar to those implemented by many other states, including New Jersey, Louisiana, Michigan, Illinois, and California. Effective January 1, 2025, CMS approved of a per-member-per-month assessment on Medicaid and Non-Medicaid insurers based on the number of member months the plan carries. The State began collecting MCO assessments in July 2025.

In May 2025, CMS released a draft rule which alters MCO assessment compliance with Federal regulations. Similarly, H.R. 1 mirrored this regulation by adding new conditions for determining what assessments are eligible for certain waivers from CMS. The draft rule and the H.R. 1 regulations would disqualify New York's current assessment despite full compliance with other Federal laws and regulations.

In January 2026, CMS issued a final rule for impacted states that allows New York to continue to collect MCO assessments through the end of calendar year 2026 for a total of eight quarters of collections (four quarters in FY 2026 and 2027, respectively). The FY 2027 Enacted Budget authorized the State to pursue a uniform managed care assessment that is compliant with the new CMS standards, which would convert the assessment effective January 1, 2027. The new assessment is anticipated to provide $165 million in resources dedicated to healthcare delivery and services. These assessments are used as an offset to State General Fund costs, which enables additional resources to be provided to other public programs, including healthcare investments.

Commitments funded through the HSF include $1 billion to offset prior Global Cap commitments funded by the General Fund and $2.4 billion to support healthcare delivery provided by hospitals, nursing homes, the Safety Net Transformation Program and other targeted investments. Additionally, the Budget includes $750 million in new resources ($650 million recurring) to support additional spending on critical healthcare provider investments through the HSF.

HEALTHCARE STABILITY FUND[1]
(millions of dollars)

	FY 2026 Actuals	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected
Opening Balance	**201**	**1,757**	**1,021**	**116**	**0**
Receipts	**2,801**	**3,403**	**724**	**724**	**724**
Miscellaneous Receipts	2,801	2,653	224	224	224
General Fund Transfer	0	750	500	500	500
Disbursements	**1,245**	**4,139**	**1,629**	**840**	**724**
Global Cap Offset	500	500	0	0	0
Hospitals	174	711	680	400	400
Nursing Homes	223	433	433	240	240
Safety Net Transformation	0	330	300	132	16
Federally Qualified Health Centers	0	40	40	0	0
Assisted Living Programs	8	18	18	10	10
Assessment Offsets	142	1,892	58	58	58
All Other	198	215	100	0	0
Closing Balance	**1,757**	**1,021**	**116**	**0**	**0**

[1] This table is illustrative of General Fund disbursements supported by offsets from the Healthcare Stability Fund.

Healthcare Transformation Fund (HCTF)

The HCTF was created in 2018 to receive funds associated with regulatory healthcare asset sales and conversions and allocations from other funds of the State, as directed by the Director of the Budget, to support healthcare delivery, including for capital investment, debt retirement or restructuring, housing and other social determinants of health, or transitional operating support to healthcare providers.

The table below summarizes the support for healthcare transformation activities, including subsidies for housing rental assistance and support for home care delivery.

HEALTHCARE TRANSFORMATION FUND
(millions of dollars)

	FY 2026 Actuals	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected
Opening Balance	**270**	**532**	**250**	**0**	**0**
Receipts	**262**	**12**	**0**	**0**	**0**
General Fund Transfer	250	0	0	0	0
STIP Interest	12	12	0	0	0
Planned Uses	**0**	**294**	**250**	**0**	**0**
Home Care Wages	0	250	250	0	0
Housing Rental Subsidies	0	44	0	0	0
Closing Balance	**532**	**250**	**0**	**0**	**0**

Public Health/Aging Programs. The State administers more than 150 separate programs to promote public health and well-being and provide access to quality health services for New Yorkers. The largest program, CHP, provides health insurance coverage for children of low-income families up to the age of 19. The EPIC program provides prescription drug insurance to seniors. Many other health programs are run exclusively by county health departments that receive partial reimbursements from the State based on statutory share of costs. The largest county-run programs that receive State reimbursements include the Early Intervention (EI) program that provides services to infants and toddlers with disabilities or developmental delays who are under the age of three, and General Public Health Work (GPHW) that covers an assortment of public health services. State funding for nutritional health programs has grown in recent years to address increased demand for emergency food assistance, distributing State aid across a network of regional food providers. State spending on public health programs occurs in the General Fund and HCRA and does not include any county share of costs.

State Office for the Aging (SOFA) promotes and administers programs and services for New Yorkers 60 years of age and older and 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 2026 Actuals	FY 2027 Projected	Change	FY 2028 Projected	Change	FY 2029 Projected	Change	FY 2030 Projected	Change
TOTAL STATE OPERATING FUNDS	**3,278**	**3,219**	**-1.8%**	**2,791**	**-13.3%**	**2,798**	**0.3%**	**2,813**	**0.5%**
Public Health	**3,079**	**2,972**	**-3.5%**	**2,596**	**-12.7%**	**2,604**	**0.3%**	**2,619**	**0.6%**
Child Health Plus	1,576	1,407	-10.7%	1,347	-4.3%	1,358	0.8%	1,373	1.1%
General Public Health Work	224	244	8.9%	246	0.8%	246	0.0%	246	0.0%
Early Intervention	136	71	-47.8%	71	0.0%	71	0.0%	71	0.0%
Unadjusted (Gross EI Funding)	233	168	-27.9%	168	0.0%	168	0.0%	168	0.0%
Health Services Initiatives Offset	(97)	(97)	0.0%	(97)	0.0%	(97)	0.0%	(97)	0.0%
Nutritional Health	110	191	73.6%	87	-54.5%	87	0.0%	87	0.0%
HPNAP	49	103	110.2%	28	-72.8%	28	0.0%	28	0.0%
Nourish NY	52	79	51.9%	50	-36.7%	50	0.0%	50	0.0%
WIC[1]	9	9	0.0%	9	0.0%	9	0.0%	9	0.0%
Healthcare Workforce Initiatives[2]	32	83	159.4%	94	13.3%	94	0.0%	94	0.0%
General Fund Assistance and Grants	13	52	300.0%	76	46.2%	76	0.0%	76	0.0%
HCRA Workforce Initiatives	19	31	63.2%	18	-41.9%	18	0.0%	18	0.0%
HCRA Program	574	403	-29.8%	316	-21.6%	316	0.0%	316	0.0%
EPIC	19	29	52.6%	33	13.8%	33	0.0%	33	0.0%
All Other	408	544	33.3%	402	-26.1%	399	-0.7%	399	0.0%
Aging	**199**	**247**	**24.1%**	**195**	**-21.1%**	**194**	**-0.5%**	**194**	**0.0%**

[1] This item represents the State portion of funding for nutritional services for Women, Infants, and Children (WIC). Over $500 million in additional WIC funding is provided annually to the State through Federal funding sources.

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

State spending on most public health programs is projected to grow in FY 2027, including increased funding for nutrition assistance programs and healthcare workforce initiatives. However, this growth is offset by a one-time FY 2026 investment in the Healthcare Facility Restructuring Program Pool to help stabilize and transform the healthcare delivery system following significant financial distress among hospitals, nursing homes, and other essential providers. Additionally, lower enrollment and utilization of the CHP is projected to result in lower spending through FY 2028, with enrollment expected to resume upward thereafter.

Over the multi-year period, higher spending supports programs to address the needs of individuals living in underserved communities by ensuring surplus agricultural products are rerouted through the State's network of food banks; monitoring and providing support for unforeseen public health emergencies; reducing infant, child, and maternal mortality; improving maternal health; providing supplementary medical malpractice coverage to physicians; and maintaining on-going workforce investments to safeguard access to healthcare.

Additional SOFA program spending is expected 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. Furthermore, the FY 2027 Enacted Budget provided a Targeted Inflationary Increase for programs related to the aging population, including Community Services for the Elderly, Expanded In-home Services for the Elderly, and Wellness in Nutrition.

HCRA was established in 1996 to receive certain funds to support State healthcare activities and was reauthorized for 3 years through March 2029 in the FY 2027 Enacted Budget. HCRA resources include surcharges and assessments on hospital revenues, a "covered lives" assessment paid by insurance carriers, and a portion of cigarette tax revenues. These resources are used to fund roughly 15 percent of State-share Medicaid costs, and other programs and healthcare industry investments, including: CHP; EPIC; Physician Excess Medical Malpractice Insurance; Indigent Care payments to hospitals serving a disproportionate share of individuals without health insurance; Worker Recruitment and Retention; Doctors Across New York; Nurses Across New York; and the Statewide Health Information Network for New York (SHIN-NY)/All-Payer Claims Database (APCD).

HCRA FINANCIAL PLAN
(millions of dollars)

	FY 2026 Actuals	FY 2027 Projected	Change	FY 2028 Projected	Change	FY 2029 Projected	Change	FY 2030 Projected	Change
OPENING BALANCE	**14**	**449**		**0**		**0**		**0**	
TOTAL RECEIPTS	**7,959**	**8,074**	**1.4%**	**8,318**	**3.0%**	**8,557**	**2.9%**	**8,623**	**0.8%**
Surcharges	5,294	5,690	7.5%	5,908	3.8%	6,173	4.5%	6,263	1.5%
Covered Lives Assessment	1,114	1,150	3.2%	1,150	0.0%	1,150	0.0%	1,150	0.0%
Cigarette and Tobacco Taxes	513	482	-6.0%	505	4.8%	479	-5.1%	455	-5.0%
Hospital Assessments	631	650	3.0%	650	0.0%	650	0.0%	650	0.0%
Excise Tax on Vapor Products	19	19	0.0%	19	0.0%	19	0.0%	19	0.0%
NYC Cigarette Tax Transfer	10	13	30.0%	13	0.0%	13	0.0%	13	0.0%
EPIC Receipts/ICR Audit Fees/Interest	69	70	1.4%	73	4.3%	73	0.0%	73	0.0%
Distressed Provider Assistance[1]	150	0	-100.0%	0	0.0%	0	0.0%	0	0.0%
Healthcare Stability Fund Transfer	159	0	-100.0%	0	0.0%	0	0.0%	0	0.0%
TOTAL DISBURSEMENTS AND TRANSFERS	**7,524**	**8,523**	**13.3%**	**8,318**	**-2.4%**	**8,557**	**2.9%**	**8,623**	**0.8%**
Medicaid Assistance Account	4,739	5,774	21.8%	5,719	-1.0%	5,938	3.8%	5,976	0.6%
Medicaid Costs	4,414	5,599	26.8%	5,544	-1.0%	5,763	4.0%	5,801	0.7%
Distressed Provider Assistance[1]	150	0	-100.0%	0	0.0%	0	0.0%	0	0.0%
Workforce Recruitment & Retention	175	175	0.0%	175	0.0%	175	0.0%	175	0.0%
Hospital Indigent Care	411	631	53.5%	631	0.0%	631	0.0%	631	0.0%
HCRA Program Account	600	454	-24.3%	352	-22.5%	352	0.0%	352	0.0%
Child Health Plus	1,596	1,436	-10.0%	1,381	-3.8%	1,397	1.2%	1,417	1.4%
Elderly Pharmaceutical Insurance Coverage	32	41	28.1%	45	9.8%	45	0.0%	45	0.0%
Qualified Health Plan Administration	22	42	90.9%	47	11.9%	50	6.4%	58	16.0%
Roswell Park Cancer Institute	51	51	0.0%	51	0.0%	51	0.0%	51	0.0%
SHIN-NY/APCD/Modernization	45	44	-2.2%	44	0.0%	44	0.0%	44	0.0%
All Other	28	50	78.6%	48	-4.0%	49	2.1%	49	0.0%
ANNUAL OPERATING SURPLUS/(DEFICIT)	**435**	**(449)**		**0**		**0**		**0**	
CLOSING BALANCE	**449**	**0**		**0**		**0**		**0**	

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

HCRA receipts are anticipated to grow over the multi-year plan period, except for cigarette tax revenues, which continue to decline due to decreasing taxable cigarette consumption. To provide fiscal assistance to NYC, the FY 2027 Enacted Budget eliminated the $150 million interception of NYC sales tax receipts previously used to fund local distressed providers; this change consequently increases State costs within the General Fund. Additionally, the FY 2027 Enacted Budget authorized a tax on alternative nicotine products, requiring an annual deposit of $50 million in additional revenues to HCRA beginning FY 2028.

HCRA spending over the multi-year plan period reflects over $5 billion in continued support for Medicaid spending, and approximately $1.4 billion for the CHP program. The projected decline in CHP enrollment and utilization through FY 2030 is expected to reverse in subsequent years. Additionally, the FY 2027 Enacted Budget included $155 million to maintain MIF solvency and keep the program open to new enrollees. However, due to rising enrollment, escalating average medical costs per enrollee, and legislatively mandated average commercial reimbursement requirements, which are in place until June 1, 2027, the program is expected to close to new enrollees sometime in FY 2028 if additional funding is not allocated by the State. If closed to new enrollees, those who would have been considered qualified plaintiffs and automatically enrolled in the MIF will instead be able to seek legal recourse against hospitals and physicians for medical costs.

HCRA is expected to remain in balance over the Financial Plan period; however, if a shortfall is experienced, spending reductions would occur consistently with the authorized appropriation structure and could increase General Fund costs for Medicaid and/or other programs partly funded in HCRA. Conversely, any unanticipated balances or excess resources in HCRA are expected to be made available to lower General Fund Medicaid costs.

Mental Hygiene

The State's Mental Hygiene agencies consist of OPWDD, Office of Mental Health (OMH), Office of Addiction Services and Supports (OASAS), the Council on Developmental Disabilities, and the Justice Center for the Protection of People with Special Needs (Justice Center). OPWDD, OMH, and OASAS deliver services both directly through State-operated facilities and indirectly through a network of community-based providers. These services are provided for adults with mental illness, children with emotional disturbances, individuals with intellectual and developmental disabilities and their families, and individuals with substance use and gambling disorders. Service costs are funded and reimbursed through Medicaid, Medicare, third-party commercial insurance, and State funding.

MENTAL HYGIENE
(millions of dollars)

	FY 2026 Actuals	FY 2027 Projected	Change	FY 2028 Projected	Change	FY 2029 Projected	Change	FY 2030 Projected	Change
TOTAL STATE OPERATING FUNDS	**8,324**	**7,366**	**-11.5%**	**8,403**	**14.1%**	**8,676**	**3.2%**	**8,918**	**2.8%**
People with Developmental Disabilities	**5,243**	**5,616**	**7.1%**	**5,596**	**-0.4%**	**5,631**	**0.6%**	**5,659**	**0.5%**
Residential Services	2,607	2,791	7.1%	2,782	-0.3%	2,798	0.6%	2,813	0.5%
Day Programs	1,475	1,579	7.1%	1,573	-0.4%	1,583	0.6%	1,591	0.5%
Clinic	37	40	8.1%	39	-2.5%	40	2.6%	40	0.0%
All Other Services (Net of Offsets)	1,124	1,206	7.3%	1,202	-0.3%	1,210	0.7%	1,215	0.4%
Mental Health	**2,608**	**2,897**	**11.1%**	**2,981**	**2.9%**	**3,194**	**7.1%**	**3,336**	**4.4%**
Adult Local Services	2,310	2,564	11.0%	2,657	3.6%	2,850	7.3%	2,977	4.5%
Children Local Services	272	307	12.9%	322	4.9%	344	6.8%	359	4.4%
MLR/BHET Reinvestment[1]	26	26	0.0%	2	-92.3%	0	-100.0%	0	0.0%
Addiction Services and Supports	**530**	**669**	**26.2%**	**672**	**0.4%**	**675**	**0.4%**	**682**	**1.0%**
Residential	116	157	35.3%	163	3.8%	167	2.5%	169	1.2%
Other Treatment	191	258	35.1%	270	4.7%	278	3.0%	280	0.7%
Prevention	55	70	27.3%	74	5.7%	76	2.7%	76	0.0%
Recovery	49	63	28.6%	66	4.8%	67	1.5%	68	1.5%
Opioid Settlement Fund[2]	80	79	-1.3%	73	-7.6%	80	9.6%	82	2.5%
Opioid Stewardship Fund[3]	35	37	5.7%	19	-48.6%	0	-100.0%	0	0.0%
MLR/BHET Reinvestment[1]	4	5	25.0%	7	40.0%	7	0.0%	7	0.0%
Justice Center	**1**	**1**	**0.0%**	**1**	**0.0%**	**1**	**0.0%**	**1**	**0.0%**
DOH Medicaid Global Cap Adjustments	**(58)**	**(1,817)**	**-3032.8%**	**(847)**	**53.4%**	**(825)**	**2.6%**	**(760)**	**7.9%**
TOTAL MENTAL HYGIENE SPENDING	**8,382**	**9,183**	**9.6%**	**9,250**	**0.7%**	**9,501**	**2.7%**	**9,678**	**1.9%**

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

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

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

The Financial Plan includes continued support to ensure individuals with developmental disabilities have appropriate access to care, including funding to expand independent living opportunities, provide choice in service options, and support increased utilization levels. FY 2027 includes an additional Medicaid cycle, which temporarily inflates annual spending, increasing the growth from FY 2026 and reducing the growth to FY 2028.

Funding also continues to support the OMH community services and the transition of individuals from inpatient to community settings. OMH has continued to enhance its service offerings in recent years by expanding supported housing units throughout the State, tripling the number of certified behavioral health clinics, adding inpatient capacity at community-based hospitals and State-operated psychiatric centers, expanding or creating community behavioral health crisis response pilot programs, and expanding youth services, such as the teen Mental Health First Aid program.

Funding for OASAS programs reflects the ongoing support to not-for-profit providers for addiction prevention, treatment, harm reduction, and recovery programs. The multi-year Financial Plan includes approximately $485 million in resources from litigation settlements with pharmaceutical manufacturers and distributors and the Opioid Stewardship Tax. These funds will be targeted at the overdose epidemic through investments in substance use disorder programs.

Additionally, the Financial Plan continues funding for provider reimbursements associated with scheduled increases to the minimum wage index and provides a 2.7 percent targeted inflationary increase for eligible programs run by voluntary providers. It also supports the establishment and operation of 3,500 new residential units for New Yorkers with mental illness; expansion of outpatient mental health services; the enhancement of mental health services in schools; and increased funding for specialized youth programs.

The level of Mental Hygiene spending reported under the DOH Medicaid Global Cap, which drives the State Operating Funds spending reduction (particularly in FY 2027), has 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

Office of Temporary and Disability Assistance (OTDA)

OTDA administers assistance and grants programs that provide cash benefits and supportive services to low-income families. The State's assistance and grants portfolio is driven by three main programs with distinct funding structures: Family Assistance, which is Federally funded and provides time-limited cash assistance to eligible families; Safety Net Assistance, which is jointly funded by the State and local districts to support single adults, childless couples, and families that have exhausted their five-year limit on Family Assistance imposed by Federal law; and Supplemental Security Income (SSI), which provides state-funded supplements to the Federal SSI benefit for the elderly, the visually handicapped, and disabled persons.

TEMPORARY AND DISABILITY ASSISTANCE
(millions of dollars)

	FY 2026 Actuals	FY 2027 Projected	Change	FY 2028 Projected	Change	FY 2029 Projected	Change	FY 2030 Projected	Change
TOTAL STATE OPERATING FUNDS	**2,653**	**2,552**	**-3.8%**	**2,086**	**-18.3%**	**2,162**	**3.6%**	**2,281**	**5.5%**
SSI	514	495	-3.7%	495	0.0%	495	0.0%	495	0.0%
Public Assistance Benefits	868	863	-0.6%	888	2.9%	905	1.9%	923	2.0%
Public Assistance Initiatives	31	46	48.4%	32	-30.4%	10	-68.8%	27	170.0%
Homeless Housing and Services	260	348	33.8%	545	56.6%	626	14.9%	710	13.4%
Rental Assistance	86	149	73.3%	115	-22.8%	115	0.0%	115	0.0%
Asylum Seeker Assistance	884	635	-28.2%	0	-100.0%	0	0.0%	0	0.0%
All Other	10	16	60.0%	11	-31.3%	11	0.0%	11	0.0%

DOB's caseload models project a total of 694,879 public assistance recipients in FY 2027. Approximately 196,982 families are expected to receive benefits through the Family Assistance program and 146,496 through the Safety Net Assistance program in FY 2027, both of which reflect slight decreases from FY 2026. Similarly, the caseload for single adults and childless couples supported through the Safety Net Assistance program is projected to decline to 351,401 in FY 2027, a decrease of 2.8 percent from FY 2026.

Rental Assistance spending is expected to rise in FY 2027 due to increased spending on legal services for eviction prevention compared to FY 2026. Growth in the Homeless Housing and Services program in FY 2027 and the out-years reflects the continued transition of the Empire State Supportive Housing Initiative (ESSHI) from State settlement funds to the General Fund. ESSHI supports housing constructed for vulnerable homeless populations under the Governor's Affordable Housing and Homelessness Plan, capturing the full estimated costs across multiple state agencies. The decline in Asylum Seeker Assistance reflects the phase out of one-time funding provided to NYC.

Growth in Public Assistance Initiatives includes the continued spending of prior year State of the State initiatives, including subway safety in NYC, shelter arrears eviction forestallment efforts, and support to children living in poverty.

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, which are administered by local social services, districts, and community-based organizations. Funded jointly by the Federal government, the State, and local districts, child welfare services are structured to encourage local governments to invest in preventive services that reduce out-of-home placements for children. Similarly, the Child Care Block Grant, is also financed by a combination of Federal, State, and local sources, provides child care subsidies for families receiving public assistance, as well as low and middle-income families.

CHILDREN AND FAMILY SERVICES
(millions of dollars)

	FY 2026 Actuals	FY 2027 Projected	Change	FY 2028 Projected	Change	FY 2029 Projected	Change	FY 2030 Projected	Change
TOTAL STATE OPERATING FUNDS	**3,837**	**5,347**	**39.4%**	**5,507**	**3.0%**	**5,818**	**5.6%**	**5,898**	**1.4%**
Child Welfare Service	1,320	990	-25.0%	1,019	2.9%	1,049	2.9%	1,081	3.1%
Foster Care Block Grant	414	422	1.9%	415	-1.7%	414	-0.2%	414	0.0%
Child Care	1,063	2,671	151.3%	2,842	6.4%	3,112	9.5%	3,153	1.3%
Adoption	178	170	-4.5%	167	-1.8%	169	1.2%	169	0.0%
Youth Programs	272	510	87.5%	510	0.0%	510	0.0%	510	0.0%
Medicaid	164	196	19.5%	200	2.0%	203	1.5%	208	2.5%
Adult Protective/Domestic Violence	189	120	-36.5%	124	3.3%	127	2.4%	131	3.1%
Committees on Special Education	0	0	0.0%	29	100.0%	29	0.0%	29	0.0%
All Other	237	268	13.1%	201	-25.0%	205	2.0%	203	-1.0%

The Financial Plan reflects significantly increased investment in child care subsidies, expanding eligibility to families making up to 85 percent of the State median income. Funding is also provided to launch 2-Care, a program offering free child care to all two-year-olds in NYC. The 2-Care program has been implemented as a pilot program and is expected to scale up. Additional investments support innovative child care pilots to expand capacity in select counties and encourage voluntary local zoning changes to increase child care capacity.

Furthermore, spending reflects assistance to NYC for youth diversion programs, minimum wage increases and a 2.7 percent targeted inflationary increase in FY 2027 for eligible programs, funding for a youth sports grant program, and investments in local detention capital projects. The Budget maintains the current financing structure for residential school placements of children with special needs for FY 2027 and expires in FY 2028. The Mid-Year Update reflects increased Medicaid claims associated with licensed behavioral health and preventive services, further driving growth over FY 2026 levels. Child welfare payments continue to support LDSS, with the year-to-year decline attributable to the timing of these payments.

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 2027, the State plans to provide $9.7 billion in total operating aid to mass transit systems. The MTA, the nation's largest transit and commuter rail system, is scheduled to receive $4.5 billion of the State's on-budget mass transit operating aid and $4.2 billion from the direct remittance of various dedicated taxes and fees that do not flow through the State's Financial Plan and are thus excluded from the table below.

TRANSPORTATION
(millions of dollars)

	FY 2026 Actuals	FY 2027 Projected	Change	FY 2028 Projected	Change	FY 2029 Projected	Change	FY 2030 Projected	Change
STATE OPERATING FUNDS SUPPORT	**5,354**	**5,685**	**6.2%**	**6,039**	**6.2%**	**6,036**	**0.0%**	**6,037**	**0.0%**
Mass Transit Operating Aid:	4,094	3,143	-23.2%	3,368	7.2%	3,368	0.0%	3,368	0.0%
Metro Mass Transit Aid	3,931	2,975	-24.3%	3,196	7.4%	3,196	0.0%	3,196	0.0%
Public Transit Aid	119	124	4.2%	128	3.2%	128	0.0%	128	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	158	159	0.6%	161	1.3%	163	1.2%	164	0.6%
Dedicated Mass Transit	632	1,866	195.3%	2,022	8.4%	2,022	0.0%	2,022	0.0%
AMTAP	198	225	13.6%	225	0.0%	224	-0.4%	224	0.0%
Innovative Mobility	0	6	0.0%	4	-33.3%	0	-100.0%	0	0.0%
All Other	28	42	50.0%	15	-64.3%	15	0.0%	15	0.0%

The aggregate increase in projected operating aid to the MTA and other transit systems primarily reflects the current receipts forecast. Increased spending includes an additional $258 million to the MTA, $43 million for other downstate transit systems, and $25 million for upstate systems.

The redirection of 85 percent of the annual Metropolitan Commuter Transportation District sales tax revenues previously deposited into the Metropolitan Mass Transportation Operating Assistance Account, into two of the Dedicated Mass Transportation Trust Fund accounts on behalf of the MTA, results in over a $1.2 billion shift in spending between the two programs.

Extraordinary State Funding for Asylum Seeker Assistance

The Financial Plan reflects the final allocation of committed State support to assist NYC with the humanitarian crisis that brought thousands of asylum seekers to NYC beginning in 2022. The number of new arrivals declined significantly in late 2024 and 2025, leading to closure of many emergency shelters.

During the crisis, the State's management and coordination of funding and assistance spanned multiple agencies. This collaborative effort included administering reimbursements for short-term shelter services, providing Safety Net Assistance for eligible asylum seekers, and supporting public health measures such as infectious disease testing, vaccinations, and the provision of coverage to eligible individuals through the State's public health insurance programs. The State also assisted nonprofit organizations, reimbursed shelter sites, and funded case management and legal services.

Additionally, the State fully covered the cost of the Humanitarian Emergency Response and Relief Center to support 5,000 beds across three sites, made multiple State-owned properties available for use as shelters, and provided extraordinary State funding for asylum seeker assistance.

The table below summarizes State spending for asylum seeker assistance through FY 2026 and the remaining spending planned for FY 2027.

ASYLUM SEEKER ASSISTANCE
STATE OPERATING FUNDS
(in millions)

	Actuals				Projected	
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	TOTAL
Total State Funding	**27**	**895**	**1,180**	**1,033**	**753**	**3,888**
Direct Funding for NYC	0	556	826	1,020	728	3,130
Original NYC Support	*0*	*500*	*500*	*0*	*0*	*1,000*
Additional NYC Support	*0*	*0*	*250*	*272*	*634*	*1,156*
Additional Aid for Randall's Island, Creedmoor, and Floyd Bennett	*0*	*0*	*0*	*564*	*0*	*564*
Safety Net Assistance [1]	*0*	*26*	*67*	*67*	*67*	*227*
Case Management/Legal Services/Vaccines/Disease Testing/All Other	*0*	*30*	*9*	*117*	*27*	*183*
National Guard Deployment	27	163	153	0	0	343
Health Care[1]/Vaccines/Disease Testing	0	137	137	0	0	274
Floyd Bennett Rent/Resettlement/Case Management/Legal Services/All Other	0	39	64	13	25	141

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

State Operations

State operations spending consists of PS and NPS. PS includes salaries of State employees within the Executive, Legislative, and Judicial branches, consistent with current negotiated collective bargaining agreements, as well as temporary and seasonal employees. NPS includes real estate rentals, utilities, contractual payments (e.g., consultants, IT, and professional business services), supplies and materials, equipment, and telephone services. Certain state operations costs of DOT and the Department of Motor Vehicles are funded through Capital Projects Funds and are not reflected in State Operating Funds.

Over 90 percent of the State workforce is unionized. The largest unions include: PEF, which represents professional and technical personnel (attorneys, nurses, accountants, engineers, social workers, and institution teachers); CSEA, which represents office support staff, administrative personnel, machine operators, skilled trade workers, and therapeutic and custodial care staff; United University Professions (UUP), which represents faculty and nonteaching professional staff within the SUNY system; and New York State Correction Officers and Police Benevolent Association (NYSCOPBA), which represents security personnel, including correction, safety and security officers.

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

FORECAST OF SELECTED PROGRAM MEASURES AFFECTING PERSONAL SERVICE AND FRINGE BENEFITS

	FY 2026 Actuals	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected
State Workforce[1]	115,694	125,666	--	--	--
ERS Contribution Rate[2]	16.9%	18.2%	17.9%	18.5%	19.8%
PFRS Contribution Rate[2]	33.7%	36.5%	37.4%	38.6%	40.4%
Employee/Retiree Health Insurance Growth Rates[3]	3.6%	8.4%	5.3%	8.0%	8.0%

[1] Reflects workforce that is subject to direct Executive control.

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

[3] Reflects normal costs, excluding deposits to the RHBTF and the impact of Health Insurance prepayments.

State operations spending levels are mainly impacted by workforce levels, negotiated salary contracts, employee compensation, and fluctuations in energy and commodity prices.

STATE OPERATING FUNDS - PERSONAL SERVICE/NON-PERSONAL SERVICE COSTS
(millions of dollars)

	FY 2026 Actuals	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected
SUBJECT TO DIRECT EXECUTIVE CONTROL	**14,190**	**15,593**	**16,703**	**17,211**	**17,948**
Corrections and Community Supervision	3,016	3,095	3,149	3,149	3,149
Office of Mental Health	2,107	2,232	2,371	2,438	2,493
Office for People with Developmental Disabilities	1,815	2,002	2,079	2,164	2,243
Department of Health	903	1,141	1,192	1,196	1,224
State Police	1,070	967	985	1,011	1,011
Information Technology Services	764	787	789	802	803
Transportation	465	385	396	414	426
Tax and Finance	357	360	357	365	365
Children and Family Services	259	297	327	353	364
Environmental Conservation	296	322	334	342	348
Office of Parks, Recreation and Historic Preservation	275	304	321	328	335
Department of Financial Services	257	248	241	245	245
Education	193	213	215	219	223
Office of Temporary and Disability Assistance	166	227	260	232	232
Labor	76	95	86	86	86
All Other	2,171	2,918	3,601	3,867	4,401
UNIVERSITY SYSTEMS	**8,526**	**9,190**	**9,607**	**9,986**	**10,380**
State University	8,526	9,190	9,607	9,986	10,380
INDEPENDENT AGENCIES	**485**	**540**	**545**	**545**	**545**
Law	279	314	315	315	315
Audit & Control (OSC)	206	226	230	230	230
TOTAL, EXCLUDING JUDICIARY AND LEGISLATURE	**23,201**	**25,323**	**26,855**	**27,742**	**28,873**
Judiciary	**2,574**	**2,806**	**2,806**	**2,806**	**2,806**
Legislature	**281**	**317**	**317**	**317**	**317**
Statewide Total	**26,056**	**28,446**	**29,978**	**30,865**	**31,996**
Personal Service	18,322	19,768	21,036	21,753	22,554
Non-Personal Service	7,734	8,678	8,942	9,112	9,442

State operations spending for Executive agencies is affected by incremental salary increases, inflation, and new investments. Excluding salary increases and inflation, agency spending changes include:

- **DOCCS** spending in FY 2027 and beyond reflects continued, significant investments to ensure the safety and security of the correctional system. This includes funding for new initiatives such as an electronic health records system, the expansion of the recruitment office, and the creation of a body-worn camera Freedom of Information Law unit. Growth from FY 2026 to FY 2027 appears low primarily due to the impact of enhanced overtime payments provided in FY 2026.

- **OMH** spending growth reflects continued support of various mental health programs. Key investments include expanding inpatient bed capacity, implementing a new electronic health record system, enhancing staffing at forensic psychiatric centers to improve patient outcomes, and adding staff to support the expansion of the Indigenous Mental Wellbeing Pilot Program.

- **OPWDD** increased funding over the multi-year plan reflects efforts to increase staffing levels, including direct care support. Additionally, the Financial Plan shifts contract costs from DOH to OPWDD for assessments related to the Coordinated Assessment System (CAS), which helps develop individualized support plans.

- **DOH** spending growth reflects H.R. 1 impacts associated with the elimination of Federal funding for State Operations as the State transitions from a 1332 Waiver to the 1331 BHP. It also reflects Federal requirements for states to establish Medicaid community engagement requirements for certain non-exempt populations, where impacted members must complete at least 80 hours of work, education, or community service once every six months, or earn the equivalent income at the federal minimum wage, to maintain Medicaid benefits.

  In addition to H.R. 1, growth is driven by funding to complete the transition of the Medicaid Eligibility and Client Management system. This system will assume various functions currently managed by LDSS staff, including eligibility determinations, enrollment, and consumer assistance.

  Additional funding is provided to improve vital records processing, strengthen statewide cardiac emergency readiness, expand the safe and equitable use of AI in healthcare, and stabilize the healthcare workforce by reducing reliance on temporary staff. This funding supports both staffing and contractual services. Finally, resources have been added for programs created or expanded through recent legislation.

- **State Police** spending drops in FY 2027 due to the one-time payment of three years of retroactive collective bargaining costs in FY 2026. Excluding the retroactive payments, baseline spending growth is attributable to rising salary and operational expenses, as well as new initiatives to develop a comprehensive drone use plan and combat auto insurance theft.

- **ITS** spending growth reflects continued investments in cybersecurity and the IT workforce as well as system modernization and demographic data collection efforts.

- **Transportation** spending on snow and ice removal is projected to decline following the high level of winter storm activity experienced in the prior year.

- **OCFS** spending in FY 2027 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. These costs will be reallocated to other agencies where they are actually incurred in a future Financial Plan update. Funding is also provided for the new Office of Child Care and Early Education to support the implementation of high-quality child care in New York State.

- **OTDA** spending in FY 2027 and FY 2028 reflects projected costs for the anticipated fiscal penalty assessed by the State related to the SNAP quality control error rate, which will be paid on behalf of the local districts. It also reflects increased administrative cost sharing requirements resulting from H.R. 1.

- **All Other Executive Agencies** spending increases in FY 2027 reflect rising operational costs across multiple agencies driven by inflation and staffing needs. In addition, funding is provided to the Office of Cannabis Management to support its seed-to-sale tracking system. Other funding increases support public service announcements and the Joint Task Force Empire Shield Mission.

- **State University** spending growth reflects escalating staffing levels, additional State operating support for four-year campuses and SUNY Downstate Hospital, and targeted Executive and legislative additions. These additions include the New York Career Connect Initiative, the Educational Opportunity Program, and an expansion to the State's Opportunity Promise Scholarship.

- **Judiciary** growth supports the cost of non-judicial staffing increases, four court officer academies, collective bargaining agreements, overtime costs, and various other investments. The Judiciary's Budget includes funding for the annualization of judgeships, statutorily required judicial pay increases, technology initiatives, and costs associated with rent increases. New funding is also provided to increase Attorney for Child provider rates, enhance Family Court services, expand peer advocacy and court navigator programs, establish Mental Health parts in NYC Family Court, implement best practices training in youth and problem-solving courts, launch a new lab-based drug testing program, and expand Housing Court Help Centers.

Workforce

Roughly 60 percent of the Executive workforce is concentrated in DOCCS and the Mental Hygiene agencies that operate large facilities. Over the past 5 years, Executive agency Full-Time Equivalent (FTE) levels (excluding DOCCS[16]) have increased roughly 15 percent, as agencies have utilized the New York Hiring for Emergency Limited Placement Statewide (NY HELPS) program that began in 2023. NY HELPS allows agencies to fill vacancies open to the public without examinations. In addition, continued initiatives and investments have led to workforce expansions that have been designed to enhance recruitment for public service careers, modernize operations, and enhance regulatory oversight.

Statewide FTE levels currently exceed pre-COVID levels and are expected to increase to roughly 175,000 by the end of the current fiscal year, its highest level since 2010. Agency FTEs represent targeted levels that may not be reached in the near term or by fiscal year-end due to recruitment challenges.

In this Mid-Year Update, the FTE levels have been increased for certain agencies based on actual experience and planned increases including OPWDD, IOLA and DOS. Planned OPWDD increases are expected to support the Finger Lakes Intensive Treatment Opportunity expansion, the reopening of several suspended State-operated group homes, and the expansion of the Division of Data Strategy and Management.

Roughly one-quarter of the State Operating Funds budget funds salary, overtime, and fringe benefits for State agencies, SUNY and agencies led by independently elected officials. This excludes the costs incurred by the State to further supplement the workforce via contract employees, which appears in NPS spending.

[16] DOCCS FTE calculations have been excluded from this period to prevent distortion of baseline staffing metrics, due to continuing impact of the illegal strike.

STATE OPERATING FUNDS
FY 2027 FTEs[1] AND PERSONAL SERVICE SPENDING BY AGENCY
(millions of dollars)

		FTEs		
	Dollars	First Quarter	Change	Mid-Year
Subject to Direct Executive Control	**11,253**	**101,926**	**529**	**102,455**
Corrections and Community Supervision	2,510	23,633	0	23,633
Office for People with Developmental Disabilities	1,688	18,740	399	19,139
Office of Mental Health	1,685	15,154	0	15,154
State Police	854	6,443	0	6,443
Department of Health	435	4,509	0	4,509
Information Technology Services	396	4,030	0	4,030
Tax and Finance	278	3,898	0	3,898
Transportation	196	2,590	0	2,590
Environmental Conservation	278	2,533	0	2,533
Children and Family Services	194	2,385	0	2,385
Office of Parks, Recreation and Historic Preservation	236	1,878	0	1,878
Education	128	1,501	0	1,501
Department of Financial Services	180	1,493	0	1,493
Office of Temporary and Disability Assistance	102	1,133	0	1,133
Workers' Compensation Board	101	1,112	0	1,112
All Other	1,992	10,894	130	11,024
University Systems	**5,567**	**50,958**	**0**	**50,958**
State University	5,567	50,958	0	50,958
City University	0	0	0	0
Independent Agencies	**2,948**	**21,282**	**0**	**21,282**
Law	229	2,015	0	2,015
Audit & Control	180	1,672	0	1,672
Judiciary	2,296	17,592	0	17,592
Legislature[2]	243	3	0	3
Total	**19,768**	**174,166**	**529**	**174,695**

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

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

GSCs

GSC spending includes employee-related fringe benefits for current and retired State employees, as well as certain statewide fixed costs. These fringe benefits include health insurance, pensions, Social Security, workers' compensation coverage, unemployment insurance, survivors' benefits, and dental and vision benefits (some of which are administered through union-specific Employee Benefit Funds). Additionally, the GSC budget is comprised of fixed costs such as taxes on State-owned lands, Payments in Lieu of Taxes (PILOT), and Court of Claims judgments. Many of these payments are legally mandated or required under collective bargaining agreements. While employee fringe benefits are paid centrally through the General Fund, some agencies with dedicated, non-General Fund revenue sources partially reimburse the General Fund through the agency fringe benefit assessment process.

GENERAL STATE CHARGES
(millions of dollars)

	FY 2026 Actuals	FY 2027 Projected	Change	FY 2028 Projected	Change	FY 2029 Projected	Change	FY 2030 Projected	Change
TOTAL STATE OPERATING FUNDS	**11,835**	**13,643**	**15.3%**	**14,395**	**5.5%**	**15,496**	**7.6%**	**16,679**	**7.6%**
Fringe Benefits	**11,352**	**13,111**	**15.5%**	**13,878**	**5.9%**	**14,968**	**7.9%**	**16,141**	**7.8%**
Health Insurance	5,887	6,459	9.7%	6,797	5.2%	7,292	7.3%	7,827	7.3%
Retiree Health Benefit Trust Fund	250	900	260.0%	750	-16.7%	750	0.0%	750	0.0%
Pensions	3,141	3,513	11.8%	3,934	12.0%	4,411	12.1%	4,939	12.0%
Social Security	1,359	1,422	4.6%	1,480	4.1%	1,533	3.6%	1,581	3.1%
Workers' Compensation	622	643	3.4%	681	5.9%	722	6.0%	765	6.0%
Employee Benefits	110	120	9.1%	185	54.2%	216	16.8%	225	4.2%
Dental Insurance	75	80	6.7%	91	13.8%	45	-50.5%	47	4.4%
Unemployment Insurance	19	21	10.5%	22	4.8%	23	4.5%	23	0.0%
All Other/(Escrow Receipt)	(111)	(47)	57.7%	(62)	-31.9%	(24)	61.3%	(16)	33.3%
Fixed Costs	**483**	**532**	**10.1%**	**517**	**-2.8%**	**528**	**2.1%**	**538**	**1.9%**
Public Land Taxes/PILOTS	322	335	4.0%	344	2.7%	355	3.2%	365	2.8%
Litigation	161	197	22.4%	173	-12.2%	173	0.0%	173	0.0%

GSC spending over the Financial Plan period is primarily driven by rising pension and health insurance costs. Pension growth reflects benefit enhancements included in the FY 2027 Enacted Budget for Tier 5 and 6 members, as well as certain uniformed groups. These enhancements include reduced contribution rates for both ERS and PFRS members, an increase in the allowable overtime pay used to calculate retirement benefits, and higher employer contribution rates for participants in defined contribution retirement plans. In addition, changes to the Police Benevolent Association of New York State (PBANYS) 20-year and 25-year retirement plan contribution rates and enhanced death benefits for New York State Correction Officers and Security Hospital Treatment Assistants represented by the NYSCOPBA drove costs higher. The FY 2027 Enacted Budget included increases in the reimbursement for the Special Accidental Death Benefit payments made by NYC for various first responders who were killed in the line of duty. Outyear pension growth is further compounded by conservative pension fund investment returns, continued growth in the State workforce, and other salary increases.

Health Insurance cost growth is primarily driven by rising costs of healthcare services. Projections for NYSHIP reflect ongoing inflation across the hospital, medical and pharmaceutical industries. This upward trend is further accelerated by advancements in the healthcare industry as new technology and medicines, such as GLP-1 drugs, continue to drive up costs and healthcare utilization. The increases are partially offset by benefit revisions included in the recently ratified collective bargaining agreements and changes made in the FY 2027 Enacted Budget which sought to address the high cost of medical claims paid by the Empire Plan through the Federal No Surprise Bill Act.

Programmatically, the State continues to fund healthcare expenses for both active employees and retirees on a pay-as-you-go basis as they become due. To mitigate the State's long-term liability exposure for the post-employment health benefits of retired employees and their dependents, the State has made aggregate deposits to the RHBTF totaling $2.0 billion through FY 2026. The Financial Plan assumes 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.

Employee Benefit Fund increases reflect the recent collective bargaining agreement with PEF providing them with an option to implement a self-administered benefit fund for dental and vision benefits, transitioning away from State administered benefits. The cost of the new benefit is estimated to be approximately $80 million annually when fully implemented. Social Security and Workers' Compensation spending reflects the continued growth in the State workforce and other salary increases. Other fringe benefits and fixed costs reflect forecasted spending trends and property tax increases. The increase in FY 2026 for All Other/ (Escrow Receipt) is driven by the partial repayment of past due health insurance premiums to the State's Health Insurance Fund from the three SUNY hospitals.

Debt Service

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

DEBT SERVICE SPENDING PROJECTIONS
(millions of dollars)

	FY 2026 Actuals	FY 2027 Projected	Change	FY 2028 Projected	Change	FY 2029 Projected	Change	FY 2030 Projected	Change
General Fund	266	279	4.9%	302	8.2%	541	79.1%	310	-42.7%
Other State Support	5,484	7,396	34.9%	3,365	-54.5%	5,259	56.3%	6,006	14.2%
Total State Operating Funds	**5,750**	**7,675**	**33.5%**	**3,667**	**-52.2%**	**5,800**	**58.2%**	**6,316**	**8.9%**

State Operating Funds debt service is projected at $7.7 billion in FY 2027. Of this total, $279 million will be paid from the General Fund and $7.4 billion will be paid from other State funds supported by dedicated tax receipts. The General Fund finances debt service payments on General Obligation Bonds and service contract bonds, including service contract payments to GDC relating to the Hudson Tunnel Project. Debt service on the State's other two main bonding programs, PIT and Sales Tax Revenue Bonds, are supported by dedicated State funds, subject to appropriation.

Debt service spending levels are impacted by prepayments. The Financial Plan reflects prepayments that totaled $4.5 billion in FY 2026 and estimated prepayments of $6.0 billion in FY 2027. As shown in the table below, the net impact of these and prior-year prepayments reduces debt service costs in FY 2026 through FY 2031.

STATE DEBT SERVICE
(millions of dollars)

	FY 2026 Actuals	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected	FY 2031 Projected
Base Debt Service	**6,415**	**6,735**	**7,667**	**8,300**	**8,316**	**8,925**
Total Prepayment Adjustment	**(665)**	**940**	**(4,000)**	**(2,500)**	**(2,000)**	**(2,495)**
Prior Prepayments	(5,160)	(3,060)	(2,500)	(2,500)	0	0
FY 2026 Prepayment	4,495	(2,000)	0	0	(2,000)	(495)
FY 2027 Prepayment[1]	0	6,000	(1,500)	0	0	(2,000)
Mid-Year Update Debt Service	**5,750**	**7,675**	**3,667**	**5,800**	**6,316**	**6,430**

[1] The FY 2027 Prepayment amount includes the prepayment of $2.5 billion of debt service due in FY 2032.

The FY 2027 Enacted Budget authorized liquidity financing of up to $3 billion in PIT notes as a tool to manage unanticipated financial disruptions. The Financial Plan does not assume any PIT note issuances. DOB regularly monitors cash results and may adjust the utilization of notes based on liquidity requirements, market conditions, and other factors.

Debt service spending estimates reflect actual bond sale results including refundings, estimated future refunding savings, and the adjustment of debt issuances to align with projected bond-financed capital spending. Additionally, debt service projections have been reduced to reflect the contribution of $25.1 billion of PAYGO capital resources that have been added since FY 2023.

FEDERAL AID

Federal funding supports vital State services including healthcare, education, transportation, emergency response, disaster recovery, and climate resiliency and clean energy programs. The Federal government also influences the economy and budget of New York State through policy and regulations that may alter taxpayer behavior (e.g., limits on SALT deductions), and influence industries. Because the State's income tax system closely aligns with the Federal framework, changes to the Federal tax code have direct flow-through effects on State tax policy and corresponding tax receipts. The Federal government also influences State operations by conditioning grants, mandating certain State actions, and preempting State laws. Consequently, changes to Federal policy or reductions in funding levels pose a material risk to the State's Financial Plan.

Routine Federal aid also funds critical programs for vulnerable populations, including individuals with disabilities living at or near the poverty level. Key programs include Medicaid, SNAP, TANF, Elementary and Secondary Education Act Title I grants, and Individuals with Disabilities Education Act grants. Additionally, Federal resources are directed toward strengthening infrastructure and public safety.

FEDERAL FUNDS DISBURSEMENTS
OPERATING AND CAPITAL
(millions of dollars)

	FY 2026 Actuals	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected
DISBURSEMENTS	**92,857**	**96,480**	**96,362**	**95,613**	**88,654**
Medicaid	58,548	65,898	65,084	66,759	68,923
Essential Plan[1]	14,121	11,006	11,251	9,117	0
Health	4,193	4,119	4,023	3,894	3,925
Social Welfare	6,504	5,403	5,362	5,173	5,131
Education	4,244	4,477	4,477	4,477	4,477
Public Protection	1,348	1,316	1,314	1,316	1,317
Transportation	2,285	2,533	2,952	2,989	3,001
All Other	1,614	1,728	1,899	1,888	1,880
PANDEMIC ASSISTANCE	**2,196**	**2,374**	**24**	**24**	**24**
Education ARP Funds	104	0	0	0	0
FEMA Local Pass-Through Funding	1,842	2,174	0	0	0
Coronavirus Capital Projects Fund	69	69	0	0	0
State Small Business Credit Initiative	98	24	24	24	24
FHWA Surface Transportation Block Grant	83	107	0	0	0
TOTAL FEDERAL FUNDS	**95,053**	**98,854**	**96,386**	**95,637**	**88,678**

[1] Reflects H.R.1 policy changes; projections reflect the transition to the BHP under Section 1331 of the ACA.

In FY 2027, the projected growth in Federal spending is mainly due to higher Federal Medicaid claims resulting from greater utilization in Other Long Term Care categories driven by increases in NHTD and escalating pharmacy costs linked to rising drug prices.

Federal Funds supports spending the following program areas:

Medicaid/Health. The Federal government helps support healthcare costs for nearly eight and a half million New Yorkers, including more than two and a half million children. Medicaid remains the single largest category of Federal funding in the State. The Federal government also provides support for several health programs administered by DOH, including the EP. The State continues to monitor changes to Federal health program policy that may result in reductions to Federal funding for certain health programs.

In July 2025, H.R. 1 established the Rural Health Transformation Program, which aims to transform the healthcare delivery system and improve healthcare access, quality, and outcomes in rural communities throughout the country. New York was awarded $212 million for the program's first year. These funds will address healthcare workforce shortages, support technological innovation and cybersecurity in rural hospitals, and establish regional networks linking hospitals, Federally Qualified Health Centers, and behavioral health providers. The program requires annual budgeting and progress reporting; future funding allocations are contingent upon meeting the milestones of previous awards. The State has met the filing requirements to secure the $212 million awarded to the State as first-year funding. The second year Federal funding amounts are expected to be announced on or about October 30, 2026.

Essential Plan. The EP is a health insurance program which receives Federal subsidies authorized through the ACA and provides coverage for approximately 1.3 million New York State residents who are lawfully present in the United States, including lawfully present immigrants not eligible for Federal Medicaid or CHP, or employer-sponsored coverage. Individuals who meet the EP eligibility standards are enrolled through the New York State of Health (NYSOH) insurance exchange, with the cost of insurance premiums subsidized jointly by the State and Federal governments. The Exchange – NYSOH – serves as a centralized marketplace to shop for, compare, and enroll in a health plan.

To preserve health coverage for residents, New York State transitioned its EP from Section 1332 Waiver back to Section 1331 BHP, effective July 1, 2026. This change was prompted by Federal legislation (H.R. 1) that disqualified lawfully present immigrants from receiving federal funding under the waiver. Reinstating the BHP allows these individuals to maintain federally funded coverage rather than transitioning to state-only funded Medicaid.

The transition successfully moved approximately 1.3 million EP enrollees with incomes below 200 percent of the Federal Poverty Level into the BHP and avoided an estimated $7 billion in state-only costs through December 31, 2028. In preparation for the eventual exhaustion of the accumulated funds under 1331 waiver, prior to suspension, the State has set aside $2 billion in FY 2027 to partly fund anticipated state-funded costs beginning in FY 2029. The State continues to monitor receipts, disbursements, and enrollment trends to assess the availability of Federal funding and expects to continuously update projections for the BHP.

Additional details on the EP transition are available in the section entitled “Other Matters.”

FEDERAL ESSENTIAL PLAN[1]
(millions of dollars)

	FY 2026 Actuals	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected
Receipts	**14,586**	**8,866**	**6,938**	**6,274**	**TBD**
Federal Grants	14,203	8,966	6,666	6,196	TBD
Miscellaneous Receipts[2]	383	(100)	272	78	TBD
Disbursements	**14,122**	**11,006**	**11,251**	**9,117**	**TBD**
Assistance and Grants	13,604	10,774	11,251	9,117	TBD
State Operations	518	232	0	0	TBD

[1] Existing fund balances and Federal EP receipts are expected to be depleted as of December 31, 2028 in FY 2029. However, future revisions and potential programmatic changes may extend EP funds available to preserve coverage for non-Medicaid eligible EP enrollees at risk and reduce State only costs.

[2] Interest receipts on the trust fund balance are offset by recoupments from managed care plans for the Medical Loss Ratio (MLR).

Social Welfare. Federal funding assists several programs managed by OTDA, including TANF-funded public assistance benefits and the Flexible Fund for Family Services, HEAP, SNAP, and Child Support. Federal resources also fund programs administered by OCFS, including Child Care, Child Welfare Services, Adult Protective & Domestic Violence Services, Foster Care, and Adoption Subsidies.

Education. Federal funds support K-12 education, special education, and higher education. Like Medicaid and social welfare, a significant portion of Federal education funding is directed toward vulnerable New Yorkers, including students in high poverty school districts, students with disabilities, and higher education students receiving federal aid such as Pell Grants and Federal Work-Study.

Public Protection. Federal funding supports the operations and programs of the State Police, Division of Homeland Security & Emergency Services, DOCCS, the Division of Military and Naval Affairs, and the Office of Victim Services, with resources also distributed to municipalities to bolster public safety.

Transportation. Federal resources support infrastructure investments in highway and transit systems throughout the State, including cost sharing for ongoing transportation capital plans. The Infrastructure Investment and Jobs Act increased the amount of Federal resources available to the State to fund capital costs for transportation projects. However, this funding is set to expire after a short-term extension through December 11, 2026, and will be at risk after that date if the Federal government does not enact a further extension or a new longer-term surface transportation reauthorization.

All Other. Other programs supported by Federal resources include housing, economic development, mental hygiene, parks and environmental conservation, and general government operations.

FY 2027 YEAR-TO-DATE OPERATING RESULTS

Operating results for the first six months of FY 2027 (April 2026 through September 2026) are compared to: (1) the projections set forth in the FY 2027 Enacted Budget Financial Plan ("initial estimates") and (2) prior fiscal year results for the same period (April 2025 through September 2025).

Summary of General Fund Operating Results

GENERAL FUND OPERATING RESULTS
FY 2027 April to September
(millions of dollars)

	Initial Estimate	Actuals	Variance Above/ (Below) Initial Estimate $	Variance Above/ (Below) Initial Estimate %
OPENING BALANCE	**56,178**	**56,178**	**0**	**0.0%**
Total Receipts	**60,521**	**68,022**	**7,501**	**12.4%**
Taxes:	57,150	64,086	6,936	12.1%
Personal Income Tax[1]	33,395	36,053	2,658	8.0%
Consumption / Use Taxes[1]	10,442	10,942	500	4.8%
Business Taxes	5,051	6,239	1,188	23.5%
Pass Through Entity Tax	6,872	9,191	2,319	33.7%
Other Taxes[1]	1,390	1,661	271	19.5%
Miscellaneous and Federal Receipts	1,995	1,998	3	0.2%
Transfers From Other Funds	1,376	1,938	562	40.8%
Total Spending	**62,484**	**60,281**	**(2,203)**	**-3.5%**
Assistance and Grants	45,058	43,213	(1,845)	-4.1%
Agency Operations (including GSCs)	12,418	12,332	(86)	-0.7%
Transfers to Other Funds	5,008	4,736	(272)	-5.4%
Debt Service Transfer	52	52	0	0.0%
Capital Projects Transfer	2,824	2,547	(277)	-9.8%
SUNY Operations Transfer	1,301	1,267	(34)	-2.6%
All Other Transfers	831	870	39	4.7%
Change in Operations	**(1,963)**	**7,741**	**9,704**	**494.3%**
CLOSING BALANCE	**54,215**	**63,919**	**9,704**	**17.9%**

[1] Includes transfers from other funds after debt service.

The General Fund ended September 2026 with a positive operating variance that is partly driven by timing-related variances related to the roughly $1 billion POWER checks program and routine spending delays, as well as higher PTET collections that must be set aside to fund future credits and refunds. In the Enacted Budget, the State projected that the POWER checks would be fully distributed in September, however mailings began in late September and are now expected to continue through December. Tax collections were roughly $3.6 billion higher than estimated,

excluding timing-related variances and PTET. Spending was $2.2 billion lower than initial estimates due to a combination of repetitive timing-related variances and underspending. Based on operating results throughout the first half of the year, DOB has made upward revisions to the estimates of receipts and downward revisions to spending estimates in this Mid-Year Update.

General Fund Receipts are affected by changes in debt service on State-supported revenue bonds, including debt service prepayments, as well as the PTET program that has no impact on General Fund balance. Driven by growth across all tax categories, General Fund receipts, including transfers from other funds, but excluding PTET receipts, and the timing of POWER checks, exceeded the initial estimate by $4.2 billion (7.6 percent) through September 2026.

PIT collections exceeded expectations driven by stronger than expected withholding collections, current estimated payments, and delinquent assessments. Higher Business Taxes resulted from higher than forecasted gross Corporate Franchise tax collections driven in part by increased current year estimated payments. Consumption/Use Taxes rose due to stronger than expected sales tax receipts driven in part by increased costs of taxable goods and services. Estate tax collections also exceeded estimates. Additionally, higher than projected estimated payments and extensions pushed PTET collections above the initial estimate, which are set aside in a reserve to fund credits and refunds in subsequent years.

Miscellaneous and Federal receipts were aligned with initial estimates. Higher than projected transfers from other funds were mainly due to reimbursements from the FEMA.

General Fund Spending, including transfers to other funds, was roughly $2.2 billion below the initial estimate due to a combination of underspending and routine timing-related delays across multiple Financial Plan categories. The updated Financial Plan incorporates projected underspending across various agencies and financial plan categories, with the most significant adjustments reflected in Health, Medicaid, Mental Hygiene, and GSCs.

Assistance and grants spending was $1.8 billion lower than the initial estimate with the largest variances observed in the following areas:

- Children and Family Services ($842 million lower) due to lower than projected spending on Day Care, Child Welfare Services, Youth Programs, and Adult Protective Services.

- Medicaid ($658 million lower) due to claims underspending primarily resulting from fewer than expected Medicaid Managed Care enrollees and lower than expected Nursing Home utilization, as well as the timing of supplemental payment activity for Medicaid Managed Care and MLTC.

- School Aid ($333 million lower) due mainly to lower than anticipated spending for Statewide Universal Full-Day Prekindergarten, Excess Cost Aid, and General Aid.

- Mental Hygiene ($155 million lower) primarily due to underspending on OPWDD local programs, including day programs and other services.

Agency operations spending, including fringe benefits, was marginally lower than projections, and included retroactive salary increases included in ratified labor agreements for eligible employees on the administrative payroll.

Transfers to Other Funds were below projections largely due to timing related reimbursement needs based on capital projects spending.

Summary of All Governmental Funds Operating Results

ALL GOVERNMENTAL FUNDS COMPARED TO PLAN FY 2027 April to September (millions of dollars)				
			Variance Above/ (Below) Initial Estimate	
	Initial Estimate	Actuals	$	%
OPENING BALANCE	**75,008**	**75,008**	**0**	**0.0%**
ALL FUNDS RECEIPTS:	**130,557**	**142,172**	**11,615**	**8.9%**
Total Taxes	**61,205**	**68,466**	**7,261**	**11.9%**
Personal Income Tax	33,864	36,397	2,533	7.5%
Consumption / Use Tax	12,291	12,713	422	3.4%
Business Taxes	6,646	8,384	1,738	26.2%
Pass Through Entity Tax	6,872	9,191	2,319	33.7%
Other Taxes	1,532	1,781	249	16.3%
Miscellaneous Receipts	**19,374**	**20,372**	**998**	**5.2%**
Federal Receipts	**49,978**	**53,334**	**3,356**	**6.7%**
ALL FUNDS DISBURSEMENTS:	**131,070**	**130,145**	**(925)**	**-0.7%**
STATE OPERATING FUNDS	**75,457**	**73,201**	**(2,256)**	**-3.0%**
Assistance and Grants	**56,208**	**54,225**	**(1,983)**	**-3.5%**
School Aid	16,923	16,590	(333)	-2.0%
DOH Medicaid	21,718	21,031	(687)	-3.2%
Higher Education	1,499	1,541	42	2.8%
Transportation	2,764	2,713	(51)	-1.8%
Social Services	3,681	2,858	(823)	-22.4%
Mental Hygiene	3,521	3,380	(141)	-4.0%
All Other	6,102	6,112	10	0.2%
Agency Operations	**18,555**	**18,419**	**(136)**	**-0.7%**
State Operations	**13,469**	**13,291**	**(178)**	**-1.3%**
Executive Agencies	7,168	7,191	23	0.3%
University Systems	4,533	4,369	(164)	-3.6%
Elected Officials	1,768	1,731	(37)	-2.1%
Fringe Benefits/Fixed Costs	**5,086**	**5,128**	**42**	**0.8%**
Pension Contribution	775	694	(81)	-10.5%
Health Insurance	3,278	3,269	(9)	-0.3%
Other Fringe Benefits/Fixed Costs	1,033	1,165	132	12.8%
Debt Service	**694**	**557**	**(137)**	**-19.7%**
CAPITAL PROJECTS (State and Federal Funds)	**9,392**	**9,086**	**(306)**	**-3.3%**
FEDERAL OPERATING AID	**46,221**	**47,858**	**1,637**	**3.5%**
NET OTHER FINANCING SOURCES	**2**	**293**	**291**	**14550.0%**
CHANGE IN OPERATIONS	**(511)**	**12,320**	**12,831**	**2511.0%**
CLOSING BALANCE	**74,497**	**87,328**	**12,831**	**17.2%**

All Funds tax receipts variances are consistent with the General Fund variances described above. In addition, higher receipts for Federal Funds include larger than expected quarterly payments for the EP, and higher miscellaneous receipts were mainly due to increased collections in the HCRA fund and investment income.

State Operating Funds variances are consistent with the General Fund variances described above.

Federal Operating aid spending was $1.6 billion above initial projections, with the largest variances including:

- Homeland Security and Emergency Services ($1.1 billion higher) for FEMA funding that flows through the Financial Plan to reimburse local entities.

- Public Health ($432 million higher) driven by the timing of payments for Food & Nutritional Services and Health and Human Services (HHS), including the payment of FY 2026 HHS obligations.

- OCFS ($431 million higher) for accelerating the use of Federal funds for Child Care and Child Welfare Services.

- School Aid ($290 million higher) driven by higher Elementary and Secondary Education Act Title I grant spending.

- EP ($276 million lower) due to the processing of prior year Medicaid Loss Ratio offsets, which require insurance carriers to refund the difference for medical care and quality improvement below established thresholds.

- Medicaid (incl. Administration) ($617 million lower) due to the timing of Public Upper Payment Limit payments, MLTC supplemental payments, and Intergovernmental Transfers for Disproportionate Share Hospitals (DSH), as well as fewer MLTC claims resulting from lower than projected enrollment growth. This is partially offset by the timing of Health-Related Social Needs credits and Nursing Home Federal DSH payments.

All Governmental Funds Results Compared to Prior Year

ALL GOVERNMENTAL FUNDS - RESULTS COMPARED TO PRIOR YEAR FY 2027 April to September (millions of dollars)	Actuals		Increase/(Decrease)	
	FY 2026	FY 2027	$	%
OPENING BALANCE	**73,696**	**75,008**	**1,312**	**1.8%**
ALL FUNDS RECEIPTS:	**127,547**	**142,172**	**14,963**	**11.7%**
Total Taxes	**59,872**	**68,466**	**8,594**	**14.4%**
Personal Income Tax	33,514	36,397	2,883	8.6%
Pass Through Entity Tax	7,016	9,191	2,175	31.0%
All Other Taxes	19,342	22,878	3,536	18.3%
Miscellaneous Receipts	**17,225**	**20,372**	**3,147**	**18.3%**
Federal Receipts	**50,450**	**53,334**	**2,884**	**5.7%**
Bond & Note Proceeds	**0**	**338**	**338**	**100.0%**
ALL FUNDS DISBURSEMENTS:	**119,905**	**130,145**	**10,241**	**8.5%**
STATE OPERATING FUNDS	**65,818**	**73,201**	**7,384**	**11.2%**
Assistance and Grants	**48,296**	**54,225**	**5,929**	**12.3%**
School Aid	16,031	16,590	559	3.5%
DOH Medicaid	18,547	21,031	2,484	13.4%
All Other	13,718	16,604	2,886	21.0%
Agency Operations	**17,233**	**18,419**	**1,187**	**6.9%**
State Operations	**12,726**	**13,291**	**566**	**4.4%**
Executive Agencies	6,896	7,191	296	4.3%
University Systems	4,186	4,369	183	4.4%
Elected Officials	1,644	1,731	87	5.3%
Fringe Benefits/Fixed Costs	**4,507**	**5,128**	**621**	**13.8%**
Pension Contribution	521	694	173	33.2%
Health Insurance	2,866	3,269	403	14.1%
Other Fringe Benefits/Fixed Costs	1,120	1,165	45	4.0%
Debt Service	**289**	**557**	**268**	**92.7%**
CAPITAL PROJECTS (State and Federal Funds)	**8,194**	**9,086**	**892**	**10.9%**
FEDERAL OPERATING AID	**45,893**	**47,858**	**1,965**	**4.3%**
NET OTHER FINANCING SOURCES	**(6,124)**	**293**	**6,417**	**104.8%**
CHANGE IN OPERATIONS	**1,519**	**12,320**	**11,140**	**733.6%**
CLOSING BALANCE	**75,215**	**87,328**	**12,452**	**16.6%**

Excluding PTET collections, All Funds tax receipts through September 2026 increased by $6.4 billion (12.1 percent) from the prior year, reflective of robust growth across all tax categories. Annual growth in miscellaneous receipts was driven primarily by the timing of bond proceeds for transportation projects, alongside increased collections in the HSF and HCRA funds. While fluctuations in Federal receipts generally align with the timing of disbursement reimbursements, current trends also reflect an unexpected, one-time HHS reconciliation payment and higher-than-anticipated quarterly payments for the EP.

State Operating Funds spending increased at a similar rate to tax receipts -- 11.2 percent compared to the prior year. The growth in State spending reflects planned increases for Medicaid, State assistance to municipalities, School Aid (including Excess Cost Aid and General Aid), Day Care and All Other Education programs. Medicaid growth was largely attributable to the timing of Federal credits for the Community First Choice Option benefit, which supports home and community based attendant services, and increased MLTC expenditures.

Growth in executive agency operations spending was driven by increases across multiple agencies, reflecting salary increases, workforce expansion, and Division of Military and Naval Affairs costs associated with the continued need to deploy the National Guard to support operations at DOCCS facilities.

University systems' agency operations spending through September rose by 4.4 percent from the prior year largely due to salary increases pursuant to prior labor contracts (through July 1, 2026), continued workforce increases and expansions, and escalating campus and hospital operational costs. Spending growth for Elected Officials was due primarily to increased Judiciary spending.

Rising costs for health benefits and increased pension spending drove higher fringe benefits costs.

Increased Federal operating spending was largely due to the timing of the Average Commercial Rate Medicaid payment for NYC Health and Hospitals, FEMA reimbursements for costs incurred for COVID-19 pandemic response and recovery efforts that were passed through to local entities, the timing of Public Health payments, and higher Elementary and Secondary Education Act Title I grants spending. These increases were partially offset by lower EP spending, which was driven by the processing of prior-year Medical Loss Ratio offsets.

FINANCIAL PLAN ACCOMPANYING NOTES

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

Note 1 — Basis of Accounting

Pursuant to law, all Financial Plan tables are prepared on the cash basis of accounting, unless otherwise noted. Under this method, 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. For Financial Plan purposes, General Fund income includes taxes, fees, and miscellaneous receipts (such as certain repayments of State advances) and transfers from other funds during the fiscal year.

Special Revenue – These funds account for State receipts from specific revenue sources that 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. For example, the Conservation Fund is a State Special Revenue Fund that finances several State environmental programs, while the Health and Human Services Fund is a Federal Special Revenue Fund that finances various social services programs like Medicaid and public assistance. While earmarked revenue funds are typically treated as Special Revenue Funds for cash basis budgeting and reporting purposes, some are combined with the General Fund for GAAP reporting purposes.

Debt Service – These funds pay all tax-financed State debt service on long-term debt and certain lease purchases or other contractual obligations, while accounting for the accumulation of money for, and the payment of principal and interest on, general long-term debt. Lease-purchase payments for 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. Funding sources include General Fund transfers, 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) aid 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) reimbursable advances for capital construction costs incurred on behalf of public authorities, instrumentalities of the State, the Federal government or local governments. Funding sources include transfers from other State funds (such as 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 provides a broader measure of operating spending (excluding capital projects) funded by State resources. It comprises the General Fund and other State-supported activities financed by dedicated revenues in State Special Revenue Funds, as well as Debt Service Funds accounting for payments on tax-financed State debt.

Proprietary Funds

Internal Service Funds – These funds account for the financing of goods or services supplied by one State agency to other State agencies or governmental entities on a cost-reimbursement basis.

Enterprise Funds – These funds account for operations that are similar to private business enterprises.

For cash-basis budgeting and reporting both Internal Service funds and Enterprise funds are treated as Proprietary funds. For GAAP reporting, however, they are combined with the General Fund.

Fiduciary Funds

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

Trust Fund – This fund accounts for the cash-basis operating results of the administrative portion of the State's CRF and the funding of future costs of the Retiree Health Insurance Benefit Fund. It does not reflect investment activity, balances, or other assets of the CRF. Additionally, pension contributions and payments to retirees are excluded since these payments do not require appropriation.

Custodial Funds – These funds account for funds held by the State in a fiduciary capacity. Cash is held temporarily until it is disbursed to individuals, private organizations, or other governments.

Note 3 — Disbursement Descriptions

The State's Financial Plan and financial reports include only payments made pursuant to appropriation and drawn from funds available in the State Treasury. All State spending is classified into one of the following categories:

Assistance and Grants – This category includes 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. It also includes certain disbursements from Capital Projects Funds, including payments to local government units and public authorities.

PS – This category includes the payment of salaries and compensation for State employees.

NPS – This category includes operational costs such as miscellaneous contractual obligations, supplies and materials, travel, rentals and repairs, utilities, postage and shipping, printing, and telephone service.

GSCs – This category includes costs mandated by statute, collective bargaining agreements, or court orders. These charges are subdivided into the following:

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

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

Debt Service – This category includes payments made for principal and interest on State-supported bonds, including General Obligation, Personal Income Tax, and Sales Tax Bonds. It also includes payments on other obligations, including notes, contractual obligations, lease-purchase arrangements, and intergovernmental loans. Depending on the credit structure, debt service is financed by transfers from the General Fund and dedicated taxes and fees.

Capital Projects – This category includes payments for the acquisition, construction, repair or renovation, and maintenance of capital infrastructure, including planning and design costs. It also includes capital grants to non-State entities, including, but not limited to, local governments, school districts, and not-for-profit organizations.

Bond Proceeds – This category includes the proceeds of State-supported bonds, including General Obligation, Personal Income Tax, and Sales Tax Bonds, as well as short-term notes issued in the form of commercial paper or Bond Anticipation Notes.

Operating Transfers – This category includes legally authorized transfers from a fund receiving revenues to a fund through which disbursements will ultimately be made.

Note 4 —General Fund Balance Reservation

Funds of the General Fund may be legally segregated for specific future use or informally reserved for specified purposes.

The following funds of the General Fund are established pursuant to law:

Community Projects Fund finances discretionary, usually local, projects ("member items") sponsored by individual legislators and the Governor. In prior 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 2027 Enacted Budget includes no new appropriations.

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

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

Tax Stabilization Reserve finances cash-basis operating deficits in the General Fund at the end of the fiscal year and makes 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.

Occasionally, DOB informally allocates portions of the undesignated fund balance in the General Fund for specific purposes. These amounts are typically identified with the phrase “reserved for” and are subject to revisions and adjustments at any time.

Current designations include the following:

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

Economic Uncertainties serve as a supplemental reserve to the statutory Rainy Day Reserves and is part of the State’s Principal Reserves.

Extraordinary Monetary Settlements holds remaining funds that are expected to support future planned uses.

Future Operational Needs reserves resources for retroactive salary costs related to future labor agreements, as well as unanticipated or critical operational needs.

Timing of PTET/PIT Credits offsets annual differences between PTET collections and related PIT credits due to the timing of the flow of funds in the PTET program.

Timing of Resource Management accumulates prior year resources that are carried forward to offset the timing of payments and lower projected outyear budget gaps and may be programmed in future years that are beyond the public multi-year Financial Plan.

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 money, 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, resulting 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 in amounts that the Director of the Budget certifies are “receivable on account” or can be repaid from the current operating receipts (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 five days. Borrowing capacity is limited to available STIP balances, 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 within the Debt Service and Capital Projects funds that are part of All Governmental funds are excluded from available STIP balances. These excluded funds consist of bond proceeds and money obligated for debt service payments.

Note 7 — Transfer Eliminations

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 to support the programs it is intended to fund. To avoid double-counting disbursements - first as the transfer of resources to another account and later when payments are made - these transfers are eliminated from these funds. This practice is 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

While the State routinely receives fines and penalties, beginning in FY 2015, it received 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 track these one-time resources separately to fund non-recurring disbursements and bolster State reserves.

Over a ten-year period, the State identified $13.6 billion in extraordinary settlements dedicated for specific purposes. Beginning in FY 2026, DOB no longer separately tracks these settlement payments. Instead, individual settlement receipts exceeding $100 million may be deposited into the General Fund Reserve for Economic Uncertainties, while smaller receipts will support annual operations, returning to the practice in place prior to the extraordinary levels that began in FY 2015.

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

GENERAL FUND SUMMARY OF RECEIPTS AND USE/TRANSFER OF FUNDS FROM EXTRAORDINARY MONETARY SETTLEMENTS BETWEEN REGULATORS AND FINANCIAL INSTITUTIONS
(millions of dollars)

	FYs 2015 - 2026	FY 2027 Projected	FY 2028 Projected	Total
Opening Settlement Balance in General Fund	**0**	**692**	**125**	**0**
Receipt of Extraordinary Monetary Settlements	**13,645**	**0**	**0**	**13,645**
Use/Transfer of Funds	**12,953**	**567**	**125**	**13,645**
Capital Purposes:	**7,398**	**470**	**122**	**7,990**
Dedicated Infrastructure Investment Fund (DIIF)	5,871	319	120	6,310
Environmental Protection Fund	120	0	0	120
Mass Transit	81	4	0	85
Healthcare	219	4	2	225
Clean Water Grants	107	143	0	250
Javits Center Expansion	1,000	0	0	1,000
Other Purposes:	**3,131**	**97**	**3**	**3,231**
Audit Disallowance - Federal Settlement	850	0	0	850
CSX Litigation Payment	76	0	0	76
Financial Plan - General Fund Operating Purposes	1,807	97	3	1,907
Mass Transit Operating	10	0	0	10
MTA Operating Aid	194	0	0	194
Department of Law - Litigation Services Operations	189	0	0	189
OASAS Chemical Dependence Program	5	0	0	5
Reservation of Funds:	**2,424**	**0**	**0**	**2,424**
Rainy Day Reserves	488	0	0	488
Reserve for Economic Uncertainties	1,781	0	0	1,781
Reserve for Retroactive Labor Agreements	155	0	0	155
Closing Settlement Balance in General Fund	**692**	**125**	**0**	**0**

Note 9 – Gaming Receipts

GAMING RECEIPTS (millions of dollars)	FY 2026 Actuals	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected
TOTAL RECEIPTS	**5,150**	**5,643**	**5,146**	**5,131**	**5,206**
Education	**4,994**	**4,996**	**4,867**	**4,852**	**4,927**
Traditional Lottery	2,442	2,446	2,408	2,408	2,408
VLT Gaming	1,108	665	558	527	546
Mobile Sports Wagering	1,292	1,357	1,331	1,331	1,331
Commercial Gaming (School Aid)	139	515	557	578	634
Interactive Fantasy Sports	13	13	13	8	8
All Other	**156**	**647**	**279**	**279**	**279**
Tribal State Compact	110	539	227	227	227
Commercial Gaming (Local)	35	91	35	35	35
Mobile Sports Wagering (Youth Sports)	5	5	5	5	5
Mobile Sports Wagering (Problem Gambling)	6	12	12	12	12

This note provides additional details on State Operating Funds gaming receipts projections and support for education and other programs over the multi-year Financial Plan.

FY 2027 education gaming receipts are estimated to remain essentially flat compared to the prior year due to several factors. First, RWNYC converted from a VLT facility to a casino on April 28, 2026, which substantially increases commercial gaming receipts and substantially decreases VLT receipts. Second, FY 2027 Enacted Budget legislation provided VLT operators with temporary additional vendor fees (reducing VLT receipts). Lastly, there is an extra week of collections in FY 2027 that drives growth across all education gaming receipts sources.

Education gaming receipts are projected to decline in FY 2028 primarily due to the decline in VLT receipts associated with RWNYC's conversion to a casino for the full fiscal year, as well as a return to the typical 52 weeks of receipts. Education gaming receipts are projected to marginally decline in FY 2029 largely due to the continuing declines for certain existing facilities, which are partially offset by the impact of continued growth by RWNYC. FY 2030 education gaming receipts are projected to increase primarily due to the expectation that RWNYC will continue to expand its gaming offerings and build out its property and amenities, as well as the expiration of the FY 2027 Enacted Budget legislation that provides VLT operators with temporary additional vendor fees.

Legislation enacted in June 2026 authorized the temporary reduction of RWNYC's tax payments for one year to cover certain racing support hold harmless obligations, impacting FY 2027 and FY 2028. The Financial Plan assumes the State will be fully reimbursed for any reduced tax payments.

FY 2027 all other gaming receipts are estimated to increase significantly compared to the prior year. This increase is largely due to payments related to Tribal State Compacts delayed from prior years. The estimates include the expected receipt of all outstanding delinquent slot share payments owed by the Saint Regis Mohawk Tribe, retroactive to March 2020. In addition, the Financial Plan includes the estimated receipt of Seneca slot share payments, which are currently held in escrow, pending ongoing negotiations for a new Compact. The assumed retroactive payment in FY 2027 drives the projected decrease in FY 2028.

GLOSSARY OF ACRONYMS

ACA	Affordable Care Act
ACF	Administration for Children and Families
AI	Artificial Intelligence
APCD	All-Payer Claims Database
ARP	American Rescue Plan Act of 2021
BEA	Bureau of Economic Analysis
BHP	Basic Health Program
CAC	Climate Action Council
CCDF	Child Care and Development Funds
CDPAP	Consumer Directed Personal Assistance Program
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
CRZTP	Congestion Relief Zone Tolling Program
CSEA	Civil Service Employees Association
CUNY	City University of New York
CUT	Corporation and Utilities Tax
DCS	Department of Civil Service
DEC	Department of Environmental Conservation
DFS	Department of Financial Services
DOB	Division of the Budget
DOCCS	Department of Corrections and Community Supervision
DOH	Department of Health
DOT	Department of Transportation
DSH	Disproportionate Share Hospitals
eFMAP	Enhanced Federal Medical Assistance Percentage
EI	Early Intervention
EP	Essential Plan
EPF	Environmental Protection Fund
EPIC	Elderly Pharmaceutical Insurance Coverage
ERAP	Emergency Rental Assistance Program
ERS	Employees' Retirement System
ESSHI	Empire State Supportive Housing Initiative
FEMA	Federal Emergency Management Agency
FHWA	Federal Highway Administration
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
GDC	Gateway Development Commission
GDP	Gross Domestic Product
GPHW	General Public Health Work
GSCs	General State Charges
GSEU	Graduate Student Employees Union
GSI	General Salary Increases
HCRA	Healthcare Reform Act
HCTF	Healthcare Transformation Fund
HEAP	Home Energy Assistance Program

HESC	Higher Education Services Corporation
HHS	Health and Human Services
HMO	Health Maintenance Organization
HSF	Healthcare Stability Fund
H.R. 1	House of Representatives Bill 1
IDEA	Individuals with Disabilities Education Act
IDR	Independent Dispute Resolution
IPO	Initial Public Offering
IT	Information Technology
ITS	Information Technology Services
JSOC	Joint Security Operations Center
LDSS	Local Departments of Social Services
MCO	Managed Care Organization
MCTMT	Metropolitan Commuter Transportation Mobility Tax
MECM	Medicaid Enterprise Client Management
MHSF	Mental Hygiene Stabilization Fund
MIF	Medical Indemnity Fund
MLTC	Managed Long-Term Care
MSA	Master Settlement Agreement
MTA	Metropolitan Transportation Authority
NHTD	Nursing Home Transition and Diversion
NPS	Non-Personal Service
NUMC	Nassau Healthcare Corp
NYC	City of New York
NYS	New York State
NYSCOPBA	New York State Correction Officers and Police Benevolent Association
NYSHIP	New York State Health Insurance Program
NYSLRS	New York State and Local Retirement System
NYSOH	New York State of Health
NYSPIA	New York State Police Investigators Association
NYSTPBA	Police Benevolent Association of the New York State Troopers
NY HELPS	New York Hiring for Emergency Limited Placement Statewide
OASAS	Office of Addiction Services and Supports
OCFS	Office of Children and Family Services
OGS	Office of General Services
OMH	Office of Mental Health
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
PAYGO	Pay-As-You-Go
PBANYS	Police Benevolent Association of New York State
PBT	Petroleum Business Tax
PEF	Public Employees Federation
PFRS	Police and Fire Retirement System
PIGI	Personal Income Growth Index
PIIE	Peterson Institute for International Economics
PILOT	Payments in Lieu of Taxes
PIT	Personal Income Tax
POWER	Protecting Our Wallets Energy Rebate
PS	Personal Service
PTET	Pass-Through Entity Tax
QCEW	Quarterly Census of Employment and Wages
RBTF	Revenue Bond Tax Fund
RGGI	Regional Greenhouse Gas Initiative

RHBTF	Retiree Health Benefit Trust Fund
RWNYC	Resorts World New York City
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
SNAP	Supplemental Nutrition Assistance Program
SOFA	State Office for the Aging
SSI	Supplemental Security Income
STAR	School Tax Relief
STIP	Short-Term Investment Pool
SUNY	State University of New York
SY	School Year (July 1 through June 30)
TANF	Temporary Assistance for Needy Families
TAP	Tuition Assistance Program
TBTA	Triborough Bridge and Tunnel Authority
TCJA	Tax Cuts and Jobs Act of 2017
TRS	Teachers' Retirement System
UUP	United University Professions
US DOJ	U.S. Department of Justice
US DOT	U.S. Department of Transportation
VDC	Voluntary Defined Contribution
VLTs	Video Lottery Terminals
VPPP	Value Pricing Pilot Program
WIC	Women, Infants, and Children
WIN	Wellness in Nutrition

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CASH FINANCIAL PLAN
GENERAL FUND
(millions of dollars)

	FY 2026 Actuals	FY 2027 Projected	Annual $ Change	Annual % Change
Opening Fund Balance	**56,916**	**56,178**	**(738)**	**-1.3%**
Receipts:				
Taxes:				
Personal Income Tax	32,356	35,474	3,118	9.6%
Consumption/Use Taxes	10,604	11,235	631	6.0%
Business Taxes	19,952	24,191	4,239	21.2%
Other Taxes	1,776	1,756	(20)	-1.1%
Miscellaneous Receipts	5,147	4,851	(296)	-5.8%
Federal Receipts	1	0	(1)	-100.0%
Transfers from Other Funds:				
PIT in Excess of Revenue Bond Debt Service	29,829	29,727	(102)	-0.3%
PTET in Excess of Revenue Bond Debt Service	10,063	12,295	2,232	22.2%
ECEP in Excess of Revenue Bond Debt Service	9	10	1	11.1%
Sales Tax in Excess of Revenue Bond Debt Service	8,568	10,365	1,797	21.0%
Real Estate Taxes in Excess of CW/CA Debt Service	1,147	1,205	58	5.1%
All Other	4,313	3,798	(515)	-11.9%
Total Receipts	**123,765**	**134,907**	**11,142**	**9.0%**
Disbursements:				
Assistance and Grants	83,005	89,677	6,672	8.0%
State Operations:				
Personal Service	11,791	12,973	1,182	10.0%
Non-Personal Service	3,714	4,150	436	11.7%
General State Charges	10,343	12,048	1,705	16.5%
Transfers to Other Funds:				
Debt Service	266	279	13	4.9%
Capital Projects	5,074	5,081	7	0.1%
SUNY Operations	1,944	1,796	(148)	-7.6%
Other Purposes	8,366	2,605	(5,761)	-68.9%
Total Disbursements	**124,503**	**128,609**	**4,106**	**3.3%**
Excess (Deficiency) of Receipts Over Disbursements	**(738)**	**6,298**	**7,036**	**953.4%**
Closing Fund Balance	**56,178**	**62,476**	**6,298**	**11.2%**
Statutory Reserves				
Community Projects	25	25	0	
Contingency Reserve	21	21	0	
Rainy Day Reserve	8,138	13,638	5,500	
Tax Stabilization Reserve	1,618	1,618	0	
Reserved For				
Debt Management	1,000	1,000	0	
Economic Uncertainties	5,347	4,347	(1,000)	
Extraordinary Monetary Settlements	692	125	(567)	
Future Operational Needs	2,499	2,499	0	
Timing of PTET/PIT Credits	20,700	24,186	3,486	
Timing of Resource Management	16,138	15,017	(1,121)	

CASH FINANCIAL PLAN
GENERAL FUND
(millions of dollars)

	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected
Receipts:				
Taxes:				
Personal Income Tax	35,474	36,079	37,547	39,976
Consumption/Use Taxes	11,235	11,544	11,890	12,258
Business Taxes	24,191	22,912	23,572	24,498
Other Taxes	1,756	1,552	1,614	1,685
Miscellaneous Receipts	4,851	3,521	2,752	2,711
Federal Receipts	0	0	0	0
Transfers from Other Funds:				
PIT in Excess of Revenue Bond Debt Service	29,727	35,244	34,753	36,463
PTET in Excess of Revenue Bond Debt Service	12,295	12,065	12,380	12,967
ECEP in Excess of Revenue Bond Debt Service	10	11	11	12
Sales Tax in Excess of Revenue Bond Debt Service	10,365	9,743	10,081	10,377
Real Estate Taxes in Excess of CW/CA Debt Service	1,205	1,320	1,402	1,486
All Other	3,798	1,522	954	1,161
Total Receipts	**134,907**	**135,513**	**136,956**	**143,594**
Disbursements:				
Assistance and Grants	89,677	95,734	101,500	109,730
State Operations:				
Personal Service	12,973	13,962	14,542	15,121
Non-Personal Service	4,150	4,279	4,340	4,476
General State Charges	12,048	12,768	13,803	14,953
Transfers to Other Funds:				
Debt Service	279	302	541	310
Capital Projects	5,081	6,981	6,727	6,620
SUNY Operations	1,796	1,982	1,976	1,975
Other Purposes	2,605	2,114	2,161	2,115
Total Disbursements	**128,609**	**138,122**	**145,590**	**155,300**
Use (Reservation) of Fund Balance:				
Economic Uncertainties	1,000	862	0	0
Extraordinary Monetary Settlements	567	125	0	0
Rainy Day Reserve	(5,500)	(3,362)	0	0
Timing of PTET/PIT Credits	(3,486)	(877)	(753)	(1,254)
Timing of Resource Management	1,121	2,921	3,609	4,033
Total Use (Reservation) of Fund Balance	**(6,298)**	**(331)**	**2,856**	**2,779**
Excess (Deficiency) of Receipts and Use (Reservation) of Fund Balance Over Disbursements	**0**	**(2,940)**	**(5,778)**	**(8,927)**

CASH FINANCIAL PLAN
GENERAL FUND
(millions of dollars)

	FY 2027 First Quarter	Change	FY 2027 Mid-Year
Receipts:			
Taxes:			
Personal Income Tax	33,274	2,200	35,474
Consumption/Use Taxes	10,935	300	11,235
Business Taxes	20,384	3,807	24,191
Other Taxes	1,505	251	1,756
Miscellaneous Receipts	4,186	665	4,851
Federal Receipts	0	0	0
Transfers from Other Funds:			
PIT in Excess of Revenue Bond Debt Service	32,028	(2,301)	29,727
PTET in Excess of Revenue Bond Debt Service	9,995	2,300	12,295
ECEP in Excess of Revenue Bond Debt Service	10	0	10
Sales Tax in Excess of Revenue Bond Debt Service	10,098	267	10,365
Real Estate Taxes in Excess of CW/CA Debt Service	1,206	(1)	1,205
All Other	3,551	247	3,798
Total Receipts	**127,172**	**7,735**	**134,907**
Disbursements:			
Assistance and Grants	90,803	(1,126)	89,677
State Operations:			
Personal Service	12,763	210	12,973
Non-Personal Service	4,187	(37)	4,150
General State Charges	11,424	624	12,048
Transfers to Other Funds:			
Debt Service	294	(15)	279
Capital Projects	4,855	226	5,081
SUNY Operations	1,831	(35)	1,796
Other Purposes	2,635	(30)	2,605
Total Disbursements	**128,792**	**(183)**	**128,609**
Use (Reservation) of Fund Balance:			
Economic Uncertainties	1,000	0	1,000
Extraordinary Monetary Settlements	567	0	567
Rainy Day Reserve	(1,000)	(4,500)	(5,500)
Timing of PTET/PIT Credits	(256)	(3,230)	(3,486)
Timing of Resource Management	1,309	(188)	1,121
Total Use (Reservation) of Fund Balance	**1,620**	**(7,918)**	**(6,298)**
Excess (Deficiency) of Receipts and Use (Reservation) of Fund Balance Over Disbursements	**0**	**0**	**0**

CASH FINANCIAL PLAN
GENERAL FUND
(millions of dollars)

	FY 2028 First Quarter	Change	FY 2028 Mid-Year
Receipts:			
Taxes:			
Personal Income Tax	34,478	1,601	36,079
Consumption/Use Taxes	11,219	325	11,544
Business Taxes	20,002	2,910	22,912
Other Taxes	1,552	0	1,552
Miscellaneous Receipts	2,792	729	3,521
Federal Receipts	0	0	0
Transfers from Other Funds:			
PIT in Excess of Revenue Bond Debt Service	33,547	1,697	35,244
PTET in Excess of Revenue Bond Debt Service	10,020	2,045	12,065
ECEP in Excess of Revenue Bond Debt Service	11	0	11
Sales Tax in Excess of Revenue Bond Debt Service	9,477	266	9,743
Real Estate Taxes in Excess of CW/CA Debt Service	1,321	(1)	1,320
All Other	1,406	116	1,522
Total Receipts	**125,825**	**9,688**	**135,513**
Disbursements:			
Assistance and Grants	95,683	51	95,734
State Operations:			
Personal Service	13,665	297	13,962
Non-Personal Service	4,262	17	4,279
General State Charges	12,369	399	12,768
Transfers to Other Funds:			
Debt Service	325	(23)	302
Capital Projects	4,865	2,116	6,981
SUNY Operations	1,982	0	1,982
Other Purposes	2,131	(17)	2,114
Total Disbursements	**135,282**	**2,840**	**138,122**
Use (Reservation) of Fund Balance:			
Economic Uncertainties	862	0	862
Extraordinary Monetary Settlements	125	0	125
Rainy Day Reserve	(862)	(2,500)	(3,362)
Timing of PTET/PIT Credits	(57)	(820)	(877)
Timing of Resource Management	3,000	(79)	2,921
Total Use (Reservation) of Fund Balance	**3,068**	**(3,399)**	**(331)**
Excess (Deficiency) of Receipts and Use (Reservation) of Fund Balance Over Disbursements	**(6,389)**	**3,449**	**(2,940)**

CASH FINANCIAL PLAN
GENERAL FUND
(millions of dollars)

	FY 2029 First Quarter	Change	FY 2029 Mid-Year
Receipts:			
Taxes:			
Personal Income Tax	35,996	1,551	37,547
Consumption/Use Taxes	11,540	350	11,890
Business Taxes	20,577	2,995	23,572
Other Taxes	1,614	0	1,614
Miscellaneous Receipts	2,673	79	2,752
Federal Receipts	0	0	0
Transfers from Other Funds:			
PIT in Excess of Revenue Bond Debt Service	33,059	1,694	34,753
PTET in Excess of Revenue Bond Debt Service	10,240	2,140	12,380
ECEP in Excess of Revenue Bond Debt Service	11	0	11
Sales Tax in Excess of Revenue Bond Debt Service	9,775	306	10,081
Real Estate Taxes in Excess of CW/CA Debt Service	1,403	(1)	1,402
All Other	868	86	954
Total Receipts	**127,756**	**9,200**	**136,956**
Disbursements:			
Assistance and Grants	100,894	606	101,500
State Operations:			
Personal Service	13,463	1,079	14,542
Non-Personal Service	4,263	77	4,340
General State Charges	13,433	370	13,803
Transfers to Other Funds:			
Debt Service	563	(22)	541
Capital Projects	4,772	1,955	6,727
SUNY Operations	1,976	0	1,976
Other Purposes	2,171	(10)	2,161
Total Disbursements	**141,535**	**4,055**	**145,590**
Use (Reservation) of Fund Balance:			
Timing of PTET/PIT Credits	(435)	(318)	(753)
Timing of Resource Management	3,688	(79)	3,609
Total Use (Reservation) of Fund Balance	**3,253**	**(397)**	**2,856**
Excess (Deficiency) of Receipts and Use (Reservation) of Fund Balance Over Disbursements	**(10,526)**	**4,748**	**(5,778)**

CASH FINANCIAL PLAN
GENERAL FUND
(millions of dollars)

	FY 2030 First Quarter	Change	FY 2030 Mid-Year
Receipts:			
Taxes:			
Personal Income Tax	38,126	1,850	39,976
Consumption/Use Taxes	11,858	400	12,258
Business Taxes	21,221	3,277	24,498
Other Taxes	1,685	0	1,685
Miscellaneous Receipts	2,632	79	2,711
Federal Receipts	0	0	0
Transfers from Other Funds:			
PIT in Excess of Revenue Bond Debt Service	34,427	2,036	36,463
PTET in Excess of Revenue Bond Debt Service	10,540	2,427	12,967
ECEP in Excess of Revenue Bond Debt Service	12	0	12
Sales Tax in Excess of Revenue Bond Debt Service	10,016	361	10,377
Real Estate Taxes in Excess of CW/CA Debt Service	1,487	(1)	1,486
All Other	1,383	(222)	1,161
Total Receipts	**133,387**	**10,207**	**143,594**
Disbursements:			
Assistance and Grants	109,033	697	109,730
State Operations:			
Personal Service	13,369	1,752	15,121
Non-Personal Service	4,399	77	4,476
General State Charges	14,566	387	14,953
Transfers to Other Funds:			
Debt Service	332	(22)	310
Capital Projects	5,743	877	6,620
SUNY Operations	1,975	0	1,975
Other Purposes	2,132	(17)	2,115
Total Disbursements	**151,549**	**3,751**	**155,300**
Use (Reservation) of Fund Balance:			
Timing of PTET/PIT Credits	(690)	(564)	(1,254)
Timing of Resource Management	4,111	(78)	4,033
Total Use (Reservation) of Fund Balance	**3,421**	**(642)**	**2,779**
Excess (Deficiency) of Receipts and Use (Reservation) of Fund Balance Over Disbursements	**(14,741)**	**5,814**	**(8,927)**

CASH RECEIPTS
GENERAL FUND
(millions of dollars)

	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected
Taxes:				
Withholdings	70,445	73,650	76,787	80,358
Estimated Payments	15,946	15,607	16,326	17,686
Final Payments	5,157	5,252	5,502	5,754
Other Payments	2,322	2,408	2,464	2,534
Gross Collections	**93,870**	**96,917**	**101,079**	**106,332**
State/City Offset	(1,739)	(1,961)	(2,211)	(2,509)
Refunds	(18,644)	(20,405)	(21,514)	(21,701)
Reported Tax Collections	**73,487**	**74,551**	**77,354**	**82,122**
STAR (Dedicated Deposits)	(1,270)	(1,197)	(1,130)	(1,085)
RBTF (Dedicated Transfers)	(36,743)	(37,275)	(38,677)	(41,061)
Personal Income Tax	**35,474**	**36,079**	**37,547**	**39,976**
Sales and Use Tax	21,420	22,102	22,798	23,544
Cigarette and Tobacco Taxes	237	206	205	201
Vapor Excise Tax	0	0	0	0
Motor Fuel Tax	0	0	0	0
Alcoholic Beverage Taxes	267	266	265	264
Opioid Excise Tax	20	20	20	20
Medical Cannabis Excise Tax	0	0	0	0
Adult Use Cannabis Tax	0	0	0	0
Highway Use Tax	0	0	0	0
Auto Rental Tax	0	0	0	0
Peer to Peer Car Sharing Tax	1	1	1	1
Gross Consumption/Use Taxes	**21,945**	**22,595**	**23,289**	**24,030**
LGAC/STBF (Dedicated Transfers)	(10,710)	(11,051)	(11,399)	(11,772)
Consumption/Use Taxes	**11,235**	**11,544**	**11,890**	**12,258**
Corporation Franchise Tax	8,631	7,600	7,833	8,046
Corporation and Utilities Tax	481	488	490	493
Insurance Taxes	2,684	2,759	2,869	2,992
Bank Tax	100	0	0	0
Pass Through Entity Tax	24,590	24,130	24,760	25,934
Petroleum Business Tax	0	0	0	0
Gross Business Taxes	**36,486**	**34,977**	**35,952**	**37,465**
RBTF (Dedicated Transfers)	(12,295)	(12,065)	(12,380)	(12,967)
Business Taxes	**24,191**	**22,912**	**23,572**	**24,498**
Estate Tax	1,733	1,528	1,590	1,660
Real Estate Transfer Tax	1,495	1,607	1,687	1,771
Employer Compensation Expense Program	20	22	22	24
Gift Tax	0	0	0	0
Real Property Gains Tax	0	0	0	0
Pari-Mutuel Taxes	12	12	12	12
Other Taxes	1	1	1	1
Gross Other Taxes	**3,261**	**3,170**	**3,312**	**3,468**
Real Estate Transfer Tax (Dedicated)	(1,495)	(1,607)	(1,687)	(1,771)
RBTF (Dedicated Transfers)	(10)	(11)	(11)	(12)
Other Taxes	**1,756**	**1,552**	**1,614**	**1,685**
Payroll Tax	**0**	**0**	**0**	**0**
Total Taxes	**72,656**	**72,087**	**74,623**	**78,417**
Licenses, Fees, Etc.	930	681	680	681
Abandoned Property	550	550	550	550
Motor Vehicle Fees	326	340	321	281
ABC License Fee	60	60	60	60
Reimbursements	333	316	316	316
Investment Income	2,250	1,300	550	550
Extraordinary Settlements	0	0	0	0
Other Transactions	402	274	275	273
Miscellaneous Receipts	**4,851**	**3,521**	**2,752**	**2,711**
Federal Receipts	**0**	**0**	**0**	**0**
Total	**77,507**	**75,608**	**77,375**	**81,128**

CURRENT STATE RECEIPTS
GENERAL FUND
(millions of dollars)

	FY 2026 Actuals	FY 2027 Projected	Annual $ Change	Annual % Change
Taxes:				
Withholdings	64,680	70,445	5,765	8.9%
Estimated Payments	14,875	15,946	1,071	7.2%
Final Payments	4,627	5,157	530	11.5%
Other Payments	2,104	2,322	218	10.4%
Gross Collections	**86,286**	**93,870**	**7,584**	**8.8%**
State/City Offset	(1,598)	(1,739)	(141)	-8.8%
Refunds	(17,278)	(18,644)	(1,366)	-7.9%
Reported Tax Collections	**67,410**	**73,487**	**6,077**	**9.0%**
STAR (Dedicated Deposits)	(1,349)	(1,270)	79	5.9%
RBTF (Dedicated Transfers)	(33,705)	(36,743)	(3,038)	-9.0%
Personal Income Tax	**32,356**	**35,474**	**3,118**	**9.6%**
Sales and Use Tax	20,165	21,420	1,255	6.2%
Cigarette and Tobacco Taxes	228	237	9	3.9%
Vapor Excise Tax	0	0	0	0.0%
Motor Fuel Tax	0	0	0	0.0%
Alcoholic Beverage Taxes	268	267	(1)	-0.4%
Opioid Excise Tax	22	20	(2)	-9.1%
Medical Cannabis Excise Tax	0	0	0	0.0%
Adult Use Cannabis Tax	0	0	0	0.0%
Highway Use Tax	0	0	0	0.0%
Auto Rental Tax	0	0	0	0.0%
Peer to Peer Car Sharing Tax	1	1	0	0.0%
Gross Consumption/Use Taxes	**20,684**	**21,945**	**1,261**	**6.1%**
LGAC/STBF (Dedicated Transfers)	(10,080)	(10,710)	(630)	-6.3%
Consumption/Use Taxes	**10,604**	**11,235**	**631**	**6.0%**
Corporation Franchise Tax	6,667	8,631	1,964	29.5%
Corporation and Utilities Tax	389	481	92	23.7%
Insurance Taxes	2,624	2,684	60	2.3%
Bank Tax	209	100	(109)	-52.2%
Pass Through Entity Tax	20,126	24,590	4,464	22.2%
Petroleum Business Tax	0	0	0	0.0%
Gross Business Taxes	**30,015**	**36,486**	**6,471**	**21.6%**
RBTF (Dedicated Transfers)	(10,063)	(12,295)	(2,232)	-22.2%
Business Taxes	**19,952**	**24,191**	**4,239**	**21.2%**
Estate Tax	1,753	1,733	(20)	-1.1%
Real Estate Transfer Tax	1,445	1,495	50	3.5%
Employer Compensation Expense Program	18	20	2	11.1%
Gift Tax	0	0	0	0.0%
Real Property Gains Tax	0	0	0	0.0%
Pari-Mutuel Taxes	13	12	(1)	-7.7%
Other Taxes	1	1	0	0.0%
Gross Other Taxes	**3,230**	**3,261**	**31**	**1.0%**
Real Estate Transfer Tax (Dedicated)	(1,445)	(1,495)	(50)	-3.5%
RBTF (Dedicated Transfers)	(9)	(10)	(1)	-11.1%
Other Taxes	**1,776**	**1,756**	**(20)**	**-1.1%**
Payroll Tax	**0**	**0**	**0**	**0.0%**
Total Taxes	**64,688**	**72,656**	**7,968**	**12.3%**
Licenses, Fees, Etc.	890	930	40	4.5%
Abandoned Property	954	550	(404)	-42.3%
Motor Vehicle Fees	329	326	(3)	-0.9%
ABC License Fee	69	60	(9)	-13.0%
Reimbursements	420	333	(87)	-20.7%
Investment Income	2,276	2,250	(26)	-1.1%
Extraordinary Settlements	0	0	0	0.0%
Other Transactions	209	402	193	92.3%
Miscellaneous Receipts	**5,147**	**4,851**	**(296)**	**-5.8%**
Federal Receipts	**1**	**0**	**(1)**	**-100.0%**
Total	**69,836**	**77,507**	**7,671**	**11.0%**

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

	General Fund	State Special Revenue Funds	Debt Service Funds	State Operating Funds Total
Opening Fund Balance	**56,916**	**10,289**	**117**	**67,322**
Receipts:				
Taxes	64,688	6,293	55,045	126,026
Miscellaneous Receipts	5,147	26,691	580	32,418
Federal Receipts	1	(8)	58	51
Total Receipts	**69,836**	**32,976**	**55,683**	**158,495**
Disbursements:				
Assistance and Grants	83,005	22,164	0	105,169
State Operations:				
Personal Service	11,791	6,531	0	18,322
Non-Personal Service	3,714	3,984	36	7,734
General State Charges	10,343	1,492	0	11,835
Debt Service	0	0	5,750	5,750
Capital Projects	0	0	0	0
Total Disbursements	**108,853**	**34,171**	**5,786**	**148,810**
Other Financing Sources (Uses):				
Transfers from Other Funds	53,929	3,780	2,383	60,092
Transfers to Other Funds	(15,650)	(142)	(52,293)	(68,085)
Bond and Note Proceeds	0	0	0	0
Net Other Financing Sources (Uses)	**38,279**	**3,638**	**(49,910)**	**(7,993)**
Excess (Deficiency) of Receipts and Other Financing Sources (Uses) Over Disbursements	**(738)**	**2,443**	**(13)**	**1,692**
Closing Fund Balance	**56,178**	**12,732**	**104**	**69,014**

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

	General Fund	State Special Revenue Funds	Debt Service Funds	State Operating Funds Total
Opening Fund Balance	**56,178**	**12,732**	**104**	**69,014**
Receipts:				
Taxes	72,656	7,081	60,996	140,733
Miscellaneous Receipts	4,851	24,626	480	29,957
Federal Receipts	0	(7)	35	28
Total Receipts	**77,507**	**31,700**	**61,511**	**170,718**
Disbursements:				
Assistance and Grants	89,677	26,048	0	115,725
State Operations:				
Personal Service	12,973	6,795	0	19,768
Non-Personal Service	4,150	4,495	33	8,678
General State Charges	12,048	1,595	0	13,643
Debt Service	0	0	7,675	7,675
Capital Projects	0	0	0	0
Total Disbursements	**118,848**	**38,933**	**7,708**	**165,489**
Other Financing Sources (Uses):				
Transfers from Other Funds	57,400	4,395	2,310	64,105
Transfers to Other Funds	(9,761)	557	(56,100)	(65,304)
Bond and Note Proceeds	0	0	0	0
Net Other Financing Sources (Uses)	**47,639**	**4,952**	**(53,790)**	**(1,199)**
Excess (Deficiency) of Receipts and Other Financing Sources (Uses) Over Disbursements	**6,298**	**(2,281)**	**13**	**4,030**
Closing Fund Balance	**62,476**	**10,451**	**117**	**73,044**

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

	General Fund	State Special Revenue Funds	Debt Service Funds	State Operating Funds Total
Receipts:				
Taxes	72,087	6,826	61,752	140,665
Miscellaneous Receipts	3,521	20,732	511	24,764
Federal Receipts	0	(6)	32	26
Total Receipts	**75,608**	**27,552**	**62,295**	**165,455**
Disbursements:				
Assistance and Grants	95,734	22,971	0	118,705
State Operations:				
Personal Service	13,962	7,074	0	21,036
Non-Personal Service	4,279	4,624	39	8,942
General State Charges	12,768	1,627	0	14,395
Debt Service	0	0	3,667	3,667
Capital Projects	0	0	0	0
Total Disbursements	**126,743**	**36,296**	**3,706**	**166,745**
Other Financing Sources (Uses):				
Transfers from Other Funds	59,905	4,101	2,306	66,312
Transfers to Other Funds	(11,379)	2,008	(60,881)	(70,252)
Bond and Note Proceeds	0	0	0	0
Net Other Financing Sources (Uses)	**48,526**	**6,109**	**(58,575)**	**(3,940)**
Use (Reservation) of Fund Balance:				
Economic Uncertainties	862	0	0	862
Extraordinary Monetary Settlements	125	0	0	125
Rainy Day Reserve	(3,362)	0	0	(3,362)
Timing of PTET/PIT Credits	(877)	0	0	(877)
Timing of Resource Management	2,921	0	0	2,921
Total Use (Reservation) of Fund Balance	**(331)**	**0**	**0**	**(331)**
Excess (Deficiency) of Receipts and Use (Reservation) of Fund Balance Over Disbursements	**(2,940)**	**(2,635)**	**14**	**(5,561)**

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

	General Fund	State Special Revenue Funds	Debt Service Funds	State Operating Funds Total
Receipts:				
Taxes	74,623	6,911	63,897	145,431
Miscellaneous Receipts	2,752	21,137	464	24,353
Federal Receipts	0	(5)	28	23
Total Receipts	**77,375**	**28,043**	**64,389**	**169,807**
Disbursements:				
Assistance and Grants	101,500	22,554	0	124,054
State Operations:				
Personal Service	14,542	7,211	0	21,753
Non-Personal Service	4,340	4,733	39	9,112
General State Charges	13,803	1,693	0	15,496
Debt Service	0	0	5,800	5,800
Capital Projects	0	0	0	0
Total Disbursements	**134,185**	**36,191**	**5,839**	**176,215**
Other Financing Sources (Uses):				
Transfers from Other Funds	59,581	4,142	2,452	66,175
Transfers to Other Funds	(11,405)	2,546	(60,989)	(69,848)
Bond and Note Proceeds	0	0	0	0
Net Other Financing Sources (Uses)	**48,176**	**6,688**	**(58,537)**	**(3,673)**
Use (Reservation) of Fund Balance:				
Timing of PTET/PIT Credits	(753)	0	0	(753)
Timing of Resource Management	3,609	0	0	3,609
Total Use (Reservation) of Fund Balance	**2,856**	**0**	**0**	**2,856**
Excess (Deficiency) of Receipts and Use (Reservation) of Fund Balance Over Disbursements	**(5,778)**	**(1,460)**	**13**	**(7,225)**

CASH FINANCIAL PLAN
STATE OPERATING FUNDS
FY 2030
(millions of dollars)

	General Fund	State Special Revenue Funds	Debt Service Funds	State Operating Funds Total
Receipts:				
Taxes	78,417	6,974	67,326	152,717
Miscellaneous Receipts	2,711	21,601	464	24,776
Federal Receipts	0	(4)	24	20
Total Receipts	**81,128**	**28,571**	**67,814**	**177,513**
Disbursements:				
Assistance and Grants	109,730	22,283	0	132,013
State Operations:				
Personal Service	15,121	7,433	0	22,554
Non-Personal Service	4,476	4,927	39	9,442
General State Charges	14,953	1,726	0	16,679
Debt Service	0	0	6,316	6,316
Capital Projects	0	0	0	0
Total Disbursements	**144,280**	**36,369**	**6,355**	**187,004**
Other Financing Sources (Uses):				
Transfers from Other Funds	62,466	4,095	2,215	68,776
Transfers to Other Funds	(11,020)	2,541	(63,660)	(72,139)
Bond and Note Proceeds	0	0	0	0
Net Other Financing Sources (Uses)	**51,446**	**6,636**	**(61,445)**	**(3,363)**
Use (Reservation) of Fund Balance:				
Timing of PTET/PIT Credits	(1,254)	0	0	(1,254)
Timing of Resource Management	4,033	0	0	4,033
Total Use (Reservation) of Fund Balance	**2,779**	**0**	**0**	**2,779**
Excess (Deficiency) of Receipts and Use (Reservation) of Fund Balance Over Disbursements	**(8,927)**	**(1,162)**	**14**	**(10,075)**

CASH FINANCIAL PLAN
STATE OPERATING FUNDS
(millions of dollars)

	FY 2026 Actuals	FY 2027 Projected	Annual $ Change	Annual % Change
Opening Fund Balance	**67,322**	**69,014**	**1,692**	**2.5%**
Receipts:				
Taxes	126,026	140,733	14,707	11.7%
Miscellaneous Receipts	32,418	29,957	(2,461)	-7.6%
Federal Receipts	51	28	(23)	-45.1%
Total Receipts	**158,495**	**170,718**	**12,223**	**7.7%**
Disbursements:				
Assistance and Grants	105,169	115,725	10,556	10.0%
State Operations:				
Personal Service	18,322	19,768	1,446	7.9%
Non-Personal Service	7,734	8,678	944	12.2%
General State Charges	11,835	13,643	1,808	15.3%
Debt Service	5,750	7,675	1,925	33.5%
Capital Projects	0	0	0	0.0%
Total Disbursements	**148,810**	**165,489**	**16,679**	**11.2%**
Other Financing Sources (Uses):				
Transfers from Other Funds	60,092	64,105	4,013	6.7%
Transfers to Other Funds	(68,085)	(65,304)	2,781	4.1%
Bond and Note Proceeds	0	0	0	0.0%
Net Other Financing Sources (Uses)	**(7,993)**	**(1,199)**	**6,794**	**85.0%**
Excess (Deficiency) of Receipts and Other Financing Sources (Uses) Over Disbursements	**1,692**	**4,030**	**2,338**	**138.2%**
Closing Fund Balance	**69,014**	**73,044**	**4,030**	**5.8%**

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

	General Fund	Special Revenue Funds	Capital Projects Funds	Debt Service Funds	All Governmental Funds Total
Opening Fund Balance	**56,916**	**18,118**	**(1,455)**	**117**	**73,696**
Receipts:					
Taxes	64,688	6,293	1,454	55,045	127,480
Miscellaneous Receipts	5,147	27,321	7,542	580	40,590
Federal Receipts	1	95,973	2,868	58	98,900
Total Receipts	**69,836**	**129,587**	**11,864**	**55,683**	**266,970**
Disbursements:					
Assistance and Grants	83,005	110,790	7,490	0	201,285
State Operations:					
Personal Service	11,791	7,400	0	0	19,191
Non-Personal Service	3,714	6,309	0	36	10,059
General State Charges	10,343	1,919	0	0	12,262
Debt Service	0	0	0	5,750	5,750
Capital Projects	0	0	10,404	0	10,404
Total Disbursements	**108,853**	**126,418**	**17,894**	**5,786**	**258,951**
Other Financing Sources (Uses):					
Transfers from Other Funds	53,929	3,780	5,613	2,383	65,705
Transfers to Other Funds	(15,650)	(3,858)	(611)	(52,293)	(72,412)
Bond and Note Proceeds	0	0	0	0	0
Net Other Financing Sources (Uses)	**38,279**	**(78)**	**5,002**	**(49,910)**	**(6,707)**
Excess (Deficiency) of Receipts and Other Financing Sources (Uses) Over Disbursements	**(738)**	**3,091**	**(1,028)**	**(13)**	**1,312**
Closing Fund Balance	**56,178**	**21,209**	**(2,483)**	**104**	**75,008**

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

	General Fund	Special Revenue Funds	Capital Projects Funds	Debt Service Funds	All Governmental Funds Total
Opening Fund Balance	**56,178**	**21,209**	**(2,483)**	**104**	**75,008**
Receipts:					
Taxes	72,656	7,081	1,445	60,996	142,178
Miscellaneous Receipts	4,851	24,753	10,899	480	40,983
Federal Receipts	0	96,572	3,227	35	99,834
Total Receipts	**77,507**	**128,406**	**15,571**	**61,511**	**282,995**
Disbursements:					
Assistance and Grants	89,677	118,130	9,087	0	216,894
State Operations:					
Personal Service	12,973	7,589	0	0	20,562
Non-Personal Service	4,150	6,778	0	33	10,961
General State Charges	12,048	2,008	0	0	14,056
Debt Service	0	0	0	7,675	7,675
Capital Projects	0	0	11,457	0	11,457
Total Disbursements	**118,848**	**134,505**	**20,544**	**7,708**	**281,605**
Other Financing Sources (Uses):					
Transfers from Other Funds	57,400	4,395	5,572	2,310	69,677
Transfers to Other Funds	(9,761)	(3,378)	(605)	(56,100)	(69,844)
Bond and Note Proceeds	0	0	272	0	272
Net Other Financing Sources (Uses)	**47,639**	**1,017**	**5,239**	**(53,790)**	**105**
Excess (Deficiency) of Receipts and Other Financing Sources (Uses) Over Disbursements	**6,298**	**(5,082)**	**266**	**13**	**1,495**
Closing Fund Balance	**62,476**	**16,127**	**(2,217)**	**117**	**76,503**

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

	General Fund	Special Revenue Funds	Capital Projects Funds	Debt Service Funds	All Governmental Funds Total
Receipts:					
Taxes	72,087	6,826	1,461	61,752	142,126
Miscellaneous Receipts	3,521	21,230	11,642	511	36,904
Federal Receipts	0	90,579	3,550	32	94,161
Total Receipts	**75,608**	**118,635**	**16,653**	**62,295**	**273,191**
Disbursements:					
Assistance and Grants	95,734	112,295	9,598	0	217,627
State Operations:					
Personal Service	13,962	7,853	0	0	21,815
Non-Personal Service	4,279	6,787	0	39	11,105
General State Charges	12,768	2,038	0	0	14,806
Debt Service	0	0	0	3,667	3,667
Capital Projects	0	0	13,948	0	13,948
Total Disbursements	**126,743**	**128,973**	**23,546**	**3,706**	**282,968**
Other Financing Sources (Uses):					
Transfers from Other Funds	59,905	4,101	7,444	2,306	73,756
Transfers to Other Funds	(11,379)	(740)	(924)	(60,881)	(73,924)
Bond and Note Proceeds	0	0	312	0	312
Net Other Financing Sources (Uses)	**48,526**	**3,361**	**6,832**	**(58,575)**	**144**
Use (Reservation) of Fund Balance:					
Economic Uncertainties	862	0	0	0	862
Extraordinary Monetary Settlements	125	0	0	0	125
Rainy Day Reserve	(3,362)	0	0	0	(3,362)
Timing of PTET/PIT Credits	(877)	0	0	0	(877)
Timing of Resource Management	2,921	0	0	0	2,921
Total Use (Reservation) of Fund Balance	**(331)**	**0**	**0**	**0**	**(331)**
Excess (Deficiency) of Receipts and Use (Reservation) of Fund Balance Over Disbursements	**(2,940)**	**(6,977)**	**(61)**	**14**	**(9,964)**

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

	General Fund	Special Revenue Funds	Capital Projects Funds	Debt Service Funds	All Governmental Funds Total
Receipts:					
Taxes	74,623	6,911	1,455	63,897	146,886
Miscellaneous Receipts	2,752	21,442	11,937	464	36,595
Federal Receipts	0	91,368	3,585	28	94,981
Total Receipts	**77,375**	**119,721**	**16,977**	**64,389**	**278,462**
Disbursements:					
Assistance and Grants	101,500	111,235	9,221	0	221,956
State Operations:					
Personal Service	14,542	7,993	0	0	22,535
Non-Personal Service	4,340	6,752	0	39	11,131
General State Charges	13,803	2,104	0	0	15,907
Debt Service	0	0	0	5,800	5,800
Capital Projects	0	0	14,291	0	14,291
Total Disbursements	**134,185**	**128,084**	**23,512**	**5,839**	**291,620**
Other Financing Sources (Uses):					
Transfers from Other Funds	59,581	4,142	7,180	2,452	73,355
Transfers to Other Funds	(11,405)	(94)	(1,036)	(60,989)	(73,524)
Bond and Note Proceeds	0	0	426	0	426
Net Other Financing Sources (Uses)	**48,176**	**4,048**	**6,570**	**(58,537)**	**257**
Use (Reservation) of Fund Balance:					
Timing of PTET/PIT Credits	(753)	0	0	0	(753)
Timing of Resource Management	3,609	0	0	0	3,609
Total Use (Reservation) of Fund Balance	**2,856**	**0**	**0**	**0**	**2,856**
Excess (Deficiency) of Receipts and Use (Reservation) of Fund Balance Over Disbursements	**(5,778)**	**(4,315)**	**35**	**13**	**(10,045)**

CASH FINANCIAL PLAN
ALL GOVERNMENTAL FUNDS
FY 2030
(millions of dollars)

	General Fund	Special Revenue Funds	Capital Projects Funds	Debt Service Funds	All Governmental Funds Total
Receipts:					
Taxes	78,417	6,974	1,444	67,326	154,161
Miscellaneous Receipts	2,711	21,828	10,235	464	35,238
Federal Receipts	0	87,314	3,596	24	90,934
Total Receipts	**81,128**	**116,116**	**15,275**	**67,814**	**280,333**
Disbursements:					
Assistance and Grants	109,730	104,094	7,758	0	221,582
State Operations:					
Personal Service	15,121	8,217	0	0	23,338
Non-Personal Service	4,476	6,843	0	39	11,358
General State Charges	14,953	2,138	0	0	17,091
Debt Service	0	0	0	6,316	6,316
Capital Projects	0	0	13,683	0	13,683
Total Disbursements	**144,280**	**121,292**	**21,441**	**6,355**	**293,368**
Other Financing Sources (Uses):					
Transfers from Other Funds	62,466	4,095	7,077	2,215	75,853
Transfers to Other Funds	(11,020)	(92)	(1,249)	(63,660)	(76,021)
Bond and Note Proceeds	0	0	423	0	423
Net Other Financing Sources (Uses)	**51,446**	**4,003**	**6,251**	**(61,445)**	**255**
Use (Reservation) of Fund Balance:					
Timing of PTET/PIT Credits	(1,254)	0	0	0	(1,254)
Timing of Resource Management	4,033	0	0	0	4,033
Total Use (Reservation) of Fund Balance	**2,779**	**0**	**0**	**0**	**2,779**
Excess (Deficiency) of Receipts and Use (Reservation) of Fund Balance Over Disbursements	**(8,927)**	**(1,173)**	**85**	**14**	**(10,001)**

CASH FINANCIAL PLAN
ALL GOVERNMENTAL FUNDS
(millions of dollars)

	FY 2026 Actuals	FY 2027 Projected	Annual $ Change	Annual % Change
Opening Fund Balance	**73,696**	**75,008**	**1,312**	**1.8%**
Receipts:				
Taxes	127,480	142,178	14,698	11.5%
Miscellaneous Receipts	40,590	40,983	393	1.0%
Federal Receipts	98,900	99,834	934	0.9%
Total Receipts	**266,970**	**282,995**	**16,025**	**6.0%**
Disbursements:				
Assistance and Grants	201,285	216,894	15,609	7.8%
State Operations:				
Personal Service	19,191	20,562	1,371	7.1%
Non-Personal Service	10,059	10,961	902	9.0%
General State Charges	12,262	14,056	1,794	14.6%
Debt Service	5,750	7,675	1,925	33.5%
Capital Projects	10,404	11,457	1,053	10.1%
Total Disbursements	**258,951**	**281,605**	**22,654**	**8.7%**
Other Financing Sources (Uses):				
Transfers from Other Funds	65,705	69,677	3,972	6.0%
Transfers to Other Funds	(72,412)	(69,844)	2,568	3.5%
Bond and Note Proceeds	0	272	272	0.0%
Net Other Financing Sources (Uses)	**(6,707)**	**105**	**6,812**	**101.6%**
Excess (Deficiency) of Receipts and Other Financing Sources (Uses) Over Disbursements	**1,312**	**1,495**	**183**	**13.9%**
Closing Fund Balance	**75,008**	**76,503**	**1,495**	**2.0%**

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

	General Fund	Special Revenue Funds	Capital Projects Funds	Debt Service Funds	Total
Taxes:					
Withholdings	64,680	0	0	0	64,680
Estimated Payments	14,875	0	0	0	14,875
Final Payments	4,627	0	0	0	4,627
Other Payments	2,104	0	0	0	2,104
Gross Collections	**86,286**	**0**	**0**	**0**	**86,286**
State/City Offset	(1,598)	0	0	0	(1,598)
Refunds	(17,278)	0	0	0	(17,278)
Reported Tax Collections	**67,410**	**0**	**0**	**0**	**67,410**
STAR (Dedicated Deposits)	(1,349)	1,349	0	0	0
RBTF (Dedicated Transfers)	(33,705)	0	0	33,705	0
Personal Income Tax	**32,356**	**1,349**	**0**	**33,705**	**67,410**
Sales and Use Tax	20,165	1,397	0	0	21,562
Cigarette and Tobacco Taxes	228	513	0	0	741
Vapor Excise Tax	0	19	0	0	19
Motor Fuel Tax	0	105	385	0	490
Alcoholic Beverage Taxes	268	0	0	0	268
Opioid Excise Tax	22	0	0	0	22
Medical Cannabis Excise Tax	0	3	0	0	3
Adult Use Cannabis Tax	0	196	0	0	196
Highway Use Tax	0	1	134	0	135
Auto Rental Tax	0	42	106	0	148
Peer to Peer Car Sharing Tax	1	0	0	0	1
Gross Consumption/Use Taxes	**20,684**	**2,276**	**625**	**0**	**23,585**
LGAC/STBF (Dedicated Transfers)	(10,080)	0	0	10,080	0
Consumption/Use Taxes	**10,604**	**2,276**	**625**	**10,080**	**23,585**
Corporation Franchise Tax	6,667	1,809	0	0	8,476
Corporation and Utilities Tax	389	113	11	0	513
Insurance Taxes	2,624	267	0	0	2,891
Bank Tax	209	39	0	0	248
Pass Through Entity Tax	20,126	0	0	0	20,126
Petroleum Business Tax	0	440	561	0	1,001
Gross Business Taxes	**30,015**	**2,668**	**572**	**0**	**33,255**
RBTF (Dedicated Transfers)	(10,063)	0	0	10,063	0
Business Taxes	**19,952**	**2,668**	**572**	**10,063**	**33,255**
Estate Tax	1,753	0	0	0	1,753
Real Estate Transfer Tax	1,445	0	0	0	1,445
Employer Compensation Expense Program	18	0	0	0	18
Gift Tax	0	0	0	0	0
Real Property Gains Tax	0	0	0	0	0
Pari-Mutuel Taxes	13	0	0	0	13
Other Taxes	1	0	0	0	1
Gross Other Taxes	**3,230**	**0**	**0**	**0**	**3,230**
Real Estate Transfer Tax (Dedicated)	(1,445)	0	257	1,188	0
RBTF (Dedicated Transfers)	(9)	0	0	9	0
Other Taxes	**1,776**	**0**	**257**	**1,197**	**3,230**
Payroll Tax	**0**	**0**	**0**	**0**	**0**
Total Taxes	**64,688**	**6,293**	**1,454**	**55,045**	**127,480**
Licenses, Fees, Etc.	890	0	0	0	890
Abandoned Property	954	0	0	0	954
Motor Vehicle Fees	329	217	718	0	1,264
ABC License Fee	69	0	0	0	69
Reimbursements	420	0	0	0	420
Investment Income	2,276	0	0	0	2,276
Extraordinary Settlements	0	0	0	0	0
Other Transactions	209	27,104	6,824	580	34,717
Miscellaneous Receipts	**5,147**	**27,321**	**7,542**	**580**	**40,590**
Federal Receipts	**1**	**95,973**	**2,868**	**58**	**98,900**
Total	**69,836**	**129,587**	**11,864**	**55,683**	**266,970**

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

	General Fund	Special Revenue Funds	Capital Projects Funds	Debt Service Funds	Total
Taxes:					
Withholdings	70,445	0	0	0	70,445
Estimated Payments	15,946	0	0	0	15,946
Final Payments	5,157	0	0	0	5,157
Other Payments	2,322	0	0	0	2,322
Gross Collections	**93,870**	**0**	**0**	**0**	**93,870**
State/City Offset	(1,739)	0	0	0	(1,739)
Refunds	(18,644)	0	0	0	(18,644)
Reported Tax Collections	**73,487**	**0**	**0**	**0**	**73,487**
STAR (Dedicated Deposits)	(1,270)	1,270	0	0	0
RBTF (Dedicated Transfers)	(36,743)	0	0	36,743	0
Personal Income Tax	**35,474**	**1,270**	**0**	**36,743**	**73,487**
Sales and Use Tax	21,420	1,486	0	0	22,906
Cigarette and Tobacco Taxes	237	482	0	0	719
Vapor Excise Tax	0	19	0	0	19
Motor Fuel Tax	0	105	385	0	490
Alcoholic Beverage Taxes	267	0	0	0	267
Opioid Excise Tax	20	0	0	0	20
Medical Cannabis Excise Tax	0	3	0	0	3
Adult Use Cannabis Tax	0	284	0	0	284
Highway Use Tax	0	1	135	0	136
Auto Rental Tax	0	42	107	0	149
Peer to Peer Car Sharing Tax	1	0	0	0	1
Gross Consumption/Use Taxes	**21,945**	**2,422**	**627**	**0**	**24,994**
LGAC/STBF (Dedicated Transfers)	(10,710)	0	0	10,710	0
Consumption/Use Taxes	**11,235**	**2,422**	**627**	**10,710**	**24,994**
Corporation Franchise Tax	8,631	2,540	0	0	11,171
Corporation and Utilities Tax	481	144	12	0	637
Insurance Taxes	2,684	262	0	0	2,946
Bank Tax	100	15	0	0	115
Pass Through Entity Tax	24,590	0	0	0	24,590
Petroleum Business Tax	0	428	549	0	977
Gross Business Taxes	**36,486**	**3,389**	**561**	**0**	**40,436**
RBTF (Dedicated Transfers)	(12,295)	0	0	12,295	0
Business Taxes	**24,191**	**3,389**	**561**	**12,295**	**40,436**
Estate Tax	1,733	0	0	0	1,733
Real Estate Transfer Tax	1,495	0	0	0	1,495
Employer Compensation Expense Program	20	0	0	0	20
Gift Tax	0	0	0	0	0
Real Property Gains Tax	0	0	0	0	0
Pari-Mutuel Taxes	12	0	0	0	12
Other Taxes	1	0	0	0	1
Gross Other Taxes	**3,261**	**0**	**0**	**0**	**3,261**
Real Estate Transfer Tax (Dedicated)	(1,495)	0	257	1,238	0
RBTF (Dedicated Transfers)	(10)	0	0	10	0
Other Taxes	**1,756**	**0**	**257**	**1,248**	**3,261**
Payroll Tax	**0**	**0**	**0**	**0**	**0**
Total Taxes	**72,656**	**7,081**	**1,445**	**60,996**	**142,178**
Licenses, Fees, Etc.	930	0	0	0	930
Abandoned Property	550	0	0	0	550
Motor Vehicle Fees	326	212	730	0	1,268
ABC License Fee	60	0	0	0	60
Reimbursements	333	0	0	0	333
Investment Income	2,250	0	0	0	2,250
Extraordinary Settlements	0	0	0	0	0
Other Transactions	402	24,541	10,169	480	35,592
Miscellaneous Receipts	**4,851**	**24,753**	**10,899**	**480**	**40,983**
Federal Receipts	**0**	**96,572**	**3,227**	**35**	**99,834**
Total	**77,507**	**128,406**	**15,571**	**61,511**	**282,995**

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

	General Fund	Special Revenue Funds	Capital Projects Funds	Debt Service Funds	Total
Taxes:					
Withholdings	73,650	0	0	0	73,650
Estimated Payments	15,607	0	0	0	15,607
Final Payments	5,252	0	0	0	5,252
Other Payments	2,408	0	0	0	2,408
Gross Collections	**96,917**	**0**	**0**	**0**	**96,917**
State/City Offset	(1,961)	0	0	0	(1,961)
Refunds	(20,405)	0	0	0	(20,405)
Reported Tax Collections	**74,551**	**0**	**0**	**0**	**74,551**
STAR (Dedicated Deposits)	(1,197)	1,197	0	0	0
RBTF (Dedicated Transfers)	(37,275)	0	0	37,275	0
Personal Income Tax	**36,079**	**1,197**	**0**	**37,275**	**74,551**
Sales and Use Tax	22,102	1,540	0	0	23,642
Cigarette and Tobacco Taxes	206	505	0	0	711
Vapor Excise Tax	0	19	0	0	19
Motor Fuel Tax	0	104	381	0	485
Alcoholic Beverage Taxes	266	0	0	0	266
Opioid Excise Tax	20	0	0	0	20
Medical Cannabis Excise Tax	0	3	0	0	3
Adult Use Cannabis Tax	0	349	0	0	349
Highway Use Tax	0	2	136	0	138
Auto Rental Tax	0	43	110	0	153
Peer to Peer Car Sharing Tax	1	0	0	0	1
Gross Consumption/Use Taxes	**22,595**	**2,565**	**627**	**0**	**25,787**
LGAC/STBF (Dedicated Transfers)	(11,051)	0	0	11,051	0
Consumption/Use Taxes	**11,544**	**2,565**	**627**	**11,051**	**25,787**
Corporation Franchise Tax	7,600	2,204	0	0	9,804
Corporation and Utilities Tax	488	130	10	0	628
Insurance Taxes	2,759	287	0	0	3,046
Bank Tax	0	0	0	0	0
Pass Through Entity Tax	24,130	0	0	0	24,130
Petroleum Business Tax	0	443	567	0	1,010
Gross Business Taxes	**34,977**	**3,064**	**577**	**0**	**38,618**
RBTF (Dedicated Transfers)	(12,065)	0	0	12,065	0
Business Taxes	**22,912**	**3,064**	**577**	**12,065**	**38,618**
Estate Tax	1,528	0	0	0	1,528
Real Estate Transfer Tax	1,607	0	0	0	1,607
Employer Compensation Expense Program	22	0	0	0	22
Gift Tax	0	0	0	0	0
Real Property Gains Tax	0	0	0	0	0
Pari-Mutuel Taxes	12	0	0	0	12
Other Taxes	1	0	0	0	1
Gross Other Taxes	**3,170**	**0**	**0**	**0**	**3,170**
Real Estate Transfer Tax (Dedicated)	(1,607)	0	257	1,350	0
RBTF (Dedicated Transfers)	(11)	0	0	11	0
Other Taxes	**1,552**	**0**	**257**	**1,361**	**3,170**
Payroll Tax	**0**	**0**	**0**	**0**	**0**
Total Taxes	**72,087**	**6,826**	**1,461**	**61,752**	**142,126**
Licenses, Fees, Etc.	681	0	0	0	681
Abandoned Property	550	0	0	0	550
Motor Vehicle Fees	340	212	730	0	1,282
ABC License Fee	60	0	0	0	60
Reimbursements	316	0	0	0	316
Investment Income	1,300	0	0	0	1,300
Extraordinary Settlements	0	0	0	0	0
Other Transactions	274	21,018	10,912	511	32,715
Miscellaneous Receipts	**3,521**	**21,230**	**11,642**	**511**	**36,904**
Federal Receipts	**0**	**90,579**	**3,550**	**32**	**94,161**
Total	**75,608**	**118,635**	**16,653**	**62,295**	**273,191**

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

	General Fund	Special Revenue Funds	Capital Projects Funds	Debt Service Funds	Total
Taxes:					
Withholdings	76,787	0	0	0	76,787
Estimated Payments	16,326	0	0	0	16,326
Final Payments	5,502	0	0	0	5,502
Other Payments	2,464	0	0	0	2,464
Gross Collections	**101,079**	**0**	**0**	**0**	**101,079**
State/City Offset	(2,211)	0	0	0	(2,211)
Refunds	(21,514)	0	0	0	(21,514)
Reported Tax Collections	**77,354**	**0**	**0**	**0**	**77,354**
STAR (Dedicated Deposits)	(1,130)	1,130	0	0	0
RBTF (Dedicated Transfers)	(38,677)	0	0	38,677	0
Personal Income Tax	**37,547**	**1,130**	**0**	**38,677**	**77,354**
Sales and Use Tax	22,798	1,586	0	0	24,384
Cigarette and Tobacco Taxes	205	479	0	0	684
Vapor Excise Tax	0	19	0	0	19
Motor Fuel Tax	0	103	376	0	479
Alcoholic Beverage Taxes	265	0	0	0	265
Opioid Excise Tax	20	0	0	0	20
Medical Cannabis Excise Tax	0	1	0	0	1
Adult Use Cannabis Tax	0	368	0	0	368
Highway Use Tax	0	1	138	0	139
Auto Rental Tax	0	43	114	0	157
Peer to Peer Car Sharing Tax	1	0	0	0	1
Gross Consumption/Use Taxes	**23,289**	**2,600**	**628**	**0**	**26,517**
LGAC/STBF (Dedicated Transfers)	(11,399)	0	0	11,399	0
Consumption/Use Taxes	**11,890**	**2,600**	**628**	**11,399**	**26,517**
Corporation Franchise Tax	7,833	2,308	0	0	10,141
Corporation and Utilities Tax	490	132	10	0	632
Insurance Taxes	2,869	303	0	0	3,172
Bank Tax	0	0	0	0	0
Pass Through Entity Tax	24,760	0	0	0	24,760
Petroleum Business Tax	0	438	560	0	998
Gross Business Taxes	**35,952**	**3,181**	**570**	**0**	**39,703**
RBTF (Dedicated Transfers)	(12,380)	0	0	12,380	0
Business Taxes	**23,572**	**3,181**	**570**	**12,380**	**39,703**
Estate Tax	1,590	0	0	0	1,590
Real Estate Transfer Tax	1,687	0	0	0	1,687
Employer Compensation Expense Program	22	0	0	0	22
Gift Tax	0	0	0	0	0
Real Property Gains Tax	0	0	0	0	0
Pari-Mutuel Taxes	12	0	0	0	12
Other Taxes	1	0	0	0	1
Gross Other Taxes	**3,312**	**0**	**0**	**0**	**3,312**
Real Estate Transfer Tax (Dedicated)	(1,687)	0	257	1,430	0
RBTF (Dedicated Transfers)	(11)	0	0	11	0
Other Taxes	**1,614**	**0**	**257**	**1,441**	**3,312**
Payroll Tax	**0**	**0**	**0**	**0**	**0**
Total Taxes	**74,623**	**6,911**	**1,455**	**63,897**	**146,886**
Licenses, Fees, Etc.	680	0	0	0	680
Abandoned Property	550	0	0	0	550
Motor Vehicle Fees	321	212	730	0	1,263
ABC License Fee	60	0	0	0	60
Reimbursements	316	0	0	0	316
Investment Income	550	0	0	0	550
Extraordinary Settlements	0	0	0	0	0
Other Transactions	275	21,230	11,207	464	33,176
Miscellaneous Receipts	**2,752**	**21,442**	**11,937**	**464**	**36,595**
Federal Receipts	**0**	**91,368**	**3,585**	**28**	**94,981**
Total	**77,375**	**119,721**	**16,977**	**64,389**	**278,462**

CASH RECEIPTS
ALL GOVERNMENTAL FUNDS
FY 2030
(millions of dollars)

	General Fund	Special Revenue Funds	Capital Projects Funds	Debt Service Funds	Total
Taxes:					
Withholdings	80,358	0	0	0	80,358
Estimated Payments	17,686	0	0	0	17,686
Final Payments	5,754	0	0	0	5,754
Other Payments	2,534	0	0	0	2,534
Gross Collections	**106,332**	**0**	**0**	**0**	**106,332**
State/City Offset	(2,509)	0	0	0	(2,509)
Refunds	(21,701)	0	0	0	(21,701)
Reported Tax Collections	**82,122**	**0**	**0**	**0**	**82,122**
STAR (Dedicated Deposits)	(1,085)	1,085	0	0	0
RBTF (Dedicated Transfers)	(41,061)	0	0	41,061	0
Personal Income Tax	**39,976**	**1,085**	**0**	**41,061**	**82,122**
Sales and Use Tax	23,544	1,639	0	0	25,183
Cigarette and Tobacco Taxes	201	455	0	0	656
Vapor Excise Tax	0	19	0	0	19
Motor Fuel Tax	0	101	371	0	472
Alcoholic Beverage Taxes	264	0	0	0	264
Opioid Excise Tax	20	0	0	0	20
Medical Cannabis Excise Tax	0	0	0	0	0
Adult Use Cannabis Tax	0	379	0	0	379
Highway Use Tax	0	1	138	0	139
Auto Rental Tax	0	46	117	0	163
Peer to Peer Car Sharing Tax	1	0	0	0	1
Gross Consumption/Use Taxes	**24,030**	**2,640**	**626**	**0**	**27,296**
LGAC/STBF (Dedicated Transfers)	(11,772)	0	0	11,772	0
Consumption/Use Taxes	**12,258**	**2,640**	**626**	**11,772**	**27,296**
Corporation Franchise Tax	8,046	2,370	0	0	10,416
Corporation and Utilities Tax	493	132	10	0	635
Insurance Taxes	2,992	316	0	0	3,308
Bank Tax	0	0	0	0	0
Pass Through Entity Tax	25,934	0	0	0	25,934
Petroleum Business Tax	0	431	551	0	982
Gross Business Taxes	**37,465**	**3,249**	**561**	**0**	**41,275**
RBTF (Dedicated Transfers)	(12,967)	0	0	12,967	0
Business Taxes	**24,498**	**3,249**	**561**	**12,967**	**41,275**
Estate Tax	1,660	0	0	0	1,660
Real Estate Transfer Tax	1,771	0	0	0	1,771
Employer Compensation Expense Program	24	0	0	0	24
Gift Tax	0	0	0	0	0
Real Property Gains Tax	0	0	0	0	0
Pari-Mutuel Taxes	12	0	0	0	12
Other Taxes	1	0	0	0	1
Gross Other Taxes	**3,468**	**0**	**0**	**0**	**3,468**
Real Estate Transfer Tax (Dedicated)	(1,771)	0	257	1,514	0
RBTF (Dedicated Transfers)	(12)	0	0	12	0
Other Taxes	**1,685**	**0**	**257**	**1,526**	**3,468**
Payroll Tax	**0**	**0**	**0**	**0**	**0**
Total Taxes	**78,417**	**6,974**	**1,444**	**67,326**	**154,161**
Licenses, Fees, Etc.	681	0	0	0	681
Abandoned Property	550	0	0	0	550
Motor Vehicle Fees	281	212	730	0	1,223
ABC License Fee	60	0	0	0	60
Reimbursements	316	0	0	0	316
Investment Income	550	0	0	0	550
Extraordinary Settlements	0	0	0	0	0
Other Transactions	273	21,616	9,505	464	31,858
Miscellaneous Receipts	**2,711**	**21,828**	**10,235**	**464**	**35,238**
Federal Receipts	**0**	**87,314**	**3,596**	**24**	**90,934**
Total	**81,128**	**116,116**	**15,275**	**67,814**	**280,333**

STATE RECEIPTS
ALL GOVERNMENTAL FUNDS
(millions of dollars)

	FY 2026 Actuals	FY 2027 Projected	Annual $ Change	Annual % Change
Taxes:				
Withholdings	64,680	70,445	5,765	8.9%
Estimated Payments	14,875	15,946	1,071	7.2%
Final Payments	4,627	5,157	530	11.5%
Other Payments	2,104	2,322	218	10.4%
Gross Collections	**86,286**	**93,870**	**7,584**	**8.8%**
State/City Offset	(1,598)	(1,739)	(141)	-8.8%
Refunds	(17,278)	(18,644)	(1,366)	-7.9%
Reported Tax Collections	**67,410**	**73,487**	**6,077**	**9.0%**
STAR (Dedicated Deposits)	0	0	0	0.0%
RBTF (Dedicated Transfers)	0	0	0	0.0%
Personal Income Tax	**67,410**	**73,487**	**6,077**	**9.0%**
Sales and Use Tax	21,562	22,906	1,344	6.2%
Cigarette and Tobacco Taxes	741	719	(22)	-3.0%
Vapor Excise Tax	19	19	0	0.0%
Motor Fuel Tax	490	490	0	0.0%
Alcoholic Beverage Taxes	268	267	(1)	-0.4%
Opioid Excise Tax	22	20	(2)	-9.1%
Medical Cannabis Excise Tax	3	3	0	0.0%
Adult Use Cannabis Tax	196	284	88	44.9%
Highway Use Tax	135	136	1	0.7%
Auto Rental Tax	148	149	1	0.7%
Peer to Peer Car Sharing Tax	1	1	0	0.0%
Gross Consumption/Use Taxes	**23,585**	**24,994**	**1,409**	**6.0%**
LGAC/STBF (Dedicated Transfers)	0	0	0	0.0%
Consumption/Use Taxes	**23,585**	**24,994**	**1,409**	**6.0%**
Corporation Franchise Tax	8,476	11,171	2,695	31.8%
Corporation and Utilities Tax	513	637	124	24.2%
Insurance Taxes	2,891	2,946	55	1.9%
Bank Tax	248	115	(133)	-53.6%
Pass Through Entity Tax	20,126	24,590	4,464	22.2%
Petroleum Business Tax	1,001	977	(24)	-2.4%
Gross Business Taxes	**33,255**	**40,436**	**7,181**	**21.6%**
RBTF (Dedicated Transfers)	0	0	0	0.0%
Business Taxes	**33,255**	**40,436**	**7,181**	**21.6%**
Estate Tax	1,753	1,733	(20)	-1.1%
Real Estate Transfer Tax	1,445	1,495	50	3.5%
Employer Compensation Expense Program	18	20	2	11.1%
Gift Tax	0	0	0	0.0%
Real Property Gains Tax	0	0	0	0.0%
Pari-Mutuel Taxes	13	12	(1)	-7.7%
Other Taxes	1	1	0	0.0%
Gross Other Taxes	**3,230**	**3,261**	**31**	**1.0%**
Real Estate Transfer Tax (Dedicated)	0	0	0	0.0%
RBTF (Dedicated Transfers)	0	0	0	0.0%
Other Taxes	**3,230**	**3,261**	**31**	**1.0%**
Payroll Tax	**0**	**0**	**0**	**0.0%**
Total Taxes	**127,480**	**142,178**	**14,698**	**11.5%**
Licenses, Fees, Etc.	890	930	40	4.5%
Abandoned Property	954	550	(404)	-42.3%
Motor Vehicle Fees	1,264	1,268	4	0.3%
ABC License Fee	69	60	(9)	-13.0%
Reimbursements	420	333	(87)	-20.7%
Investment Income	2,276	2,250	(26)	-1.1%
Extraordinary Settlements	0	0	0	0.0%
Other Transactions	34,717	35,592	875	2.5%
Miscellaneous Receipts	**40,590**	**40,983**	**393**	**1.0%**
Federal Receipts	**98,900**	**99,834**	**934**	**0.9%**
Total	**266,970**	**282,995**	**16,025**	**6.0%**

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

	State	Federal	Total
Opening Fund Balance	**10,289**	**7,829**	**18,118**
Receipts:			
Taxes	6,293	0	6,293
Miscellaneous Receipts	26,691	630	27,321
Federal Receipts	(8)	95,981	95,973
Total Receipts	**32,976**	**96,611**	**129,587**
Disbursements:			
Assistance and Grants	22,164	88,626	110,790
State Operations:			
Personal Service	6,531	869	7,400
Non-Personal Service	3,984	2,325	6,309
General State Charges	1,492	427	1,919
Capital Projects	0	0	0
Total Disbursements	**34,171**	**92,247**	**126,418**
Other Financing Sources (Uses):			
Transfers from Other Funds	3,780	0	3,780
Transfers to Other Funds	(142)	(3,716)	(3,858)
Net Other Financing Sources (Uses)	**3,638**	**(3,716)**	**(78)**
Excess (Deficiency) of Receipts and Other Financing Sources (Uses) Over Disbursements	**2,443**	**648**	**3,091**
Closing Fund Balance	**12,732**	**8,477**	**21,209**

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

	State	Federal	Total
Opening Fund Balance	**12,732**	**8,477**	**21,209**
Receipts:			
Taxes	7,081	0	7,081
Miscellaneous Receipts	24,626	127	24,753
Federal Receipts	(7)	96,579	96,572
Total Receipts	**31,700**	**96,706**	**128,406**
Disbursements:			
Assistance and Grants	26,048	92,082	118,130
State Operations:			
Personal Service	6,795	794	7,589
Non-Personal Service	4,495	2,283	6,778
General State Charges	1,595	413	2,008
Capital Projects	0	0	0
Total Disbursements	**38,933**	**95,572**	**134,505**
Other Financing Sources (Uses):			
Transfers from Other Funds	4,395	0	4,395
Transfers to Other Funds	557	(3,935)	(3,378)
Net Other Financing Sources (Uses)	**4,952**	**(3,935)**	**1,017**
Excess (Deficiency) of Receipts and Other Financing Sources (Uses) Over Disbursements	**(2,281)**	**(2,801)**	**(5,082)**
Closing Fund Balance	**10,451**	**5,676**	**16,127**

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

	State	Federal	Total
Opening Fund Balance	**10,451**	**5,676**	**16,127**
Receipts:			
Taxes	6,826	0	6,826
Miscellaneous Receipts	20,732	498	21,230
Federal Receipts	(6)	90,585	90,579
Total Receipts	**27,552**	**91,083**	**118,635**
Disbursements:			
Assistance and Grants	22,971	89,324	112,295
State Operations:			
Personal Service	7,074	779	7,853
Non-Personal Service	4,624	2,163	6,787
General State Charges	1,627	411	2,038
Capital Projects	0	0	0
Total Disbursements	**36,296**	**92,677**	**128,973**
Other Financing Sources (Uses):			
Transfers from Other Funds	4,101	0	4,101
Transfers to Other Funds	2,008	(2,748)	(740)
Net Other Financing Sources (Uses)	**6,109**	**(2,748)**	**3,361**
Excess (Deficiency) of Receipts and Other Financing Sources (Uses) Over Disbursements	**(2,635)**	**(4,342)**	**(6,977)**
Closing Fund Balance	**7,816**	**1,334**	**9,150**

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

	State	Federal	Total
Opening Fund Balance	**7,816**	**1,334**	**9,150**
Receipts:			
Taxes	6,911	0	6,911
Miscellaneous Receipts	21,137	305	21,442
Federal Receipts	(5)	91,373	91,368
Total Receipts	**28,043**	**91,678**	**119,721**
Disbursements:			
Assistance and Grants	22,554	88,681	111,235
State Operations:			
Personal Service	7,211	782	7,993
Non-Personal Service	4,733	2,019	6,752
General State Charges	1,693	411	2,104
Capital Projects	0	0	0
Total Disbursements	**36,191**	**91,893**	**128,084**
Other Financing Sources (Uses):			
Transfers from Other Funds	4,142	0	4,142
Transfers to Other Funds	2,546	(2,640)	(94)
Net Other Financing Sources (Uses)	**6,688**	**(2,640)**	**4,048**
Excess (Deficiency) of Receipts and Other Financing Sources (Uses) Over Disbursements	**(1,460)**	**(2,855)**	**(4,315)**
Closing Fund Balance	**6,356**	**(1,521)**	**4,835**

CASH FINANCIAL PLAN
SPECIAL REVENUE FUNDS
FY 2030
(millions of dollars)

	State	Federal	Total
Opening Fund Balance	**6,356**	**(1,521)**	**4,835**
Receipts:			
Taxes	6,974	0	6,974
Miscellaneous Receipts	21,601	227	21,828
Federal Receipts	(4)	87,318	87,314
Total Receipts	**28,571**	**87,545**	**116,116**
Disbursements:			
Assistance and Grants	22,283	81,811	104,094
State Operations:			
Personal Service	7,433	784	8,217
Non-Personal Service	4,927	1,916	6,843
General State Charges	1,726	412	2,138
Capital Projects	0	0	0
Total Disbursements	**36,369**	**84,923**	**121,292**
Other Financing Sources (Uses):			
Transfers from Other Funds	4,095	0	4,095
Transfers to Other Funds	2,541	(2,633)	(92)
Net Other Financing Sources (Uses)	**6,636**	**(2,633)**	**4,003**
Excess (Deficiency) of Receipts and Other Financing Sources (Uses) Over Disbursements	**(1,162)**	**(11)**	**(1,173)**
Closing Fund Balance	**5,194**	**(1,532)**	**3,662**

CASH FINANCIAL PLAN
SPECIAL REVENUE FUNDS
(millions of dollars)

	FY 2026 Actuals	FY 2027 Projected	Annual $ Change	Annual % Change
Opening Fund Balance	**18,118**	**21,209**	**3,091**	**17.1%**
Receipts:				
Taxes	6,293	7,081	788	12.5%
Miscellaneous Receipts	27,321	24,753	(2,568)	-9.4%
Federal Receipts	95,973	96,572	599	0.6%
Total Receipts	**129,587**	**128,406**	**(1,181)**	**-0.9%**
Disbursements:				
Assistance and Grants	110,790	118,130	7,340	6.6%
State Operations:				
Personal Service	7,400	7,589	189	2.6%
Non-Personal Service	6,309	6,778	469	7.4%
General State Charges	1,919	2,008	89	4.6%
Debt Service	0	0	0	0.0%
Capital Projects	0	0	0	0.0%
Total Disbursements	**126,418**	**134,505**	**8,087**	**6.4%**
Other Financing Sources (Uses):				
Transfers from Other Funds	3,780	4,395	615	16.3%
Transfers to Other Funds	(3,858)	(3,378)	480	12.4%
Net Other Financing Sources (Uses)	**(78)**	**1,017**	**1,095**	**1403.8%**
Excess (Deficiency) of Receipts and Other Financing Sources (Uses) Over Disbursements	**3,091**	**(5,082)**	**(8,173)**	**-264.4%**
Closing Fund Balance	**21,209**	**16,127**	**(5,082)**	**-24.0%**

CASH RECEIPTS
SPECIAL REVENUE FUNDS
(millions of dollars)

	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected
Personal Income Tax	**1,270**	**1,197**	**1,130**	**1,085**
Consumption/Use Taxes	**2,422**	**2,565**	**2,600**	**2,640**
Sales and Use Tax	1,486	1,540	1,586	1,639
Cigarette and Tobacco Taxes	482	505	479	455
Vapor Excise Tax	19	19	19	19
Motor Fuel Tax	105	104	103	101
Highway Use Tax	1	2	1	1
Medical Cannabis Excise Tax	3	3	1	0
Adult Use Cannabis Tax	284	349	368	379
Auto Rental Tax	42	43	43	46
Peer to Peer Car Sharing Tax	0	0	0	0
Business Taxes	**3,389**	**3,064**	**3,181**	**3,249**
Corporation Franchise Tax	2,540	2,204	2,308	2,370
Corporation and Utilities Tax	144	130	132	132
Insurance Taxes	262	287	303	316
Bank Tax	15	0	0	0
Petroleum Business Tax	428	443	438	431
Payroll Tax	**0**	**0**	**0**	**0**
Total Taxes	**7,081**	**6,826**	**6,911**	**6,974**
Miscellaneous Receipts	**24,753**	**21,230**	**21,442**	**21,828**
HCRA	7,573	7,793	8,059	8,148
State University Income	6,531	6,806	7,093	7,393
Lottery	3,166	3,021	2,990	3,009
Medicaid	1,080	1,080	1,080	1,068
Industry Assessments	824	807	808	809
Motor Vehicle Fees	212	212	212	212
All Other	5,367	1,511	1,200	1,189
Federal Receipts	**96,572**	**90,579**	**91,368**	**87,314**
Total	**128,406**	**118,635**	**119,721**	**116,116**

CASH RECEIPTS
SPECIAL REVENUE FUNDS
(millions of dollars)

	FY 2026 Actuals	FY 2027 Projected	Annual $ Change	Annual % Change
Personal Income Tax	**1,349**	**1,270**	**(79)**	**-5.9%**
Consumption/Use Taxes	**2,276**	**2,422**	**146**	**6.4%**
Sales and Use Tax	1,397	1,486	89	6.4%
Cigarette and Tobacco Taxes	513	482	(31)	-6.0%
Vapor Excise Tax	19	19	0	0.0%
Motor Fuel Tax	105	105	0	0.0%
Highway Use Tax	1	1	0	0.0%
Medical Cannabis Excise Tax	3	3	0	0.0%
Adult Use Cannabis Tax	196	284	88	44.9%
Auto Rental Tax	42	42	0	0.0%
Peer to Peer Car Sharing Tax	0	0	0	0.0%
Business Taxes	**2,668**	**3,389**	**721**	**27.0%**
Corporation Franchise Tax	1,809	2,540	731	40.4%
Corporation and Utilities Tax	113	144	31	27.4%
Insurance Taxes	267	262	(5)	-1.9%
Bank Tax	39	15	(24)	-61.5%
Petroleum Business Tax	440	428	(12)	-2.7%
Payroll Tax	**0**	**0**	**0**	**0.0%**
Total Taxes	**6,293**	**7,081**	**788**	**12.5%**
Miscellaneous Receipts	**27,321**	**24,753**	**(2,568)**	**-9.4%**
HCRA	7,268	7,573	305	4.2%
State University Income	6,267	6,531	264	4.2%
Lottery	3,539	3,166	(373)	-10.5%
Medicaid	1,093	1,080	(13)	-1.2%
Industry Assessments	700	824	124	17.7%
Motor Vehicle Fees	217	212	(5)	-2.3%
All Other	8,237	5,367	(2,870)	-34.8%
Federal Receipts	**95,973**	**96,572**	**599**	**0.6%**
Total	**129,587**	**128,406**	**(1,181)**	**-0.9%**

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

	State	Federal	Total
Opening Fund Balance	**(1,077)**	**(378)**	**(1,455)**
Receipts:			
Taxes	1,454	0	1,454
Miscellaneous Receipts	7,540	2	7,542
Federal Receipts	0	2,868	2,868
Total Receipts	**8,994**	**2,870**	**11,864**
Disbursements:			
Assistance and Grants	6,620	870	7,490
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	8,468	1,936	10,404
Total Disbursements	**15,088**	**2,806**	**17,894**
Other Financing Sources (Uses):			
Transfers from Other Funds	5,575	38	5,613
Transfers to Other Funds	(610)	(1)	(611)
Bond and Note Proceeds	0	0	0
Net Other Financing Sources (Uses)	**4,965**	**37**	**5,002**
Excess (Deficiency) of Receipts and Other Financing Sources (Uses) Over Disbursements	**(1,129)**	**101**	**(1,028)**
Closing Fund Balance	**(2,206)**	**(277)**	**(2,483)**

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

	State	Federal	Total
Opening Fund Balance	**(2,206)**	**(277)**	**(2,483)**
Receipts:			
Taxes	1,445	0	1,445
Miscellaneous Receipts	10,662	237	10,899
Federal Receipts	0	3,227	3,227
Total Receipts	**12,107**	**3,464**	**15,571**
Disbursements:			
Assistance and Grants	7,678	1,409	9,087
State Operations:			
Personal Service	0	0	0
Non-Personal Service	0	0	0
General State Charges	0	0	0
Debt Service	0	0	0
Capital Projects	9,584	1,873	11,457
Total Disbursements	**17,262**	**3,282**	**20,544**
Other Financing Sources (Uses):			
Transfers from Other Funds	5,549	23	5,572
Transfers to Other Funds	(605)	0	(605)
Bond and Note Proceeds	272	0	272
Net Other Financing Sources (Uses)	**5,216**	**23**	**5,239**
Excess (Deficiency) of Receipts and Other Financing Sources (Uses) Over Disbursements	**61**	**205**	**266**
Closing Fund Balance	**(2,145)**	**(72)**	**(2,217)**

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

	State	Federal	Total
Opening Fund Balance	**(2,145)**	**(72)**	**(2,217)**
Receipts:			
Taxes	1,461	0	1,461
Miscellaneous Receipts	11,409	233	11,642
Federal Receipts	0	3,550	3,550
Total Receipts	**12,870**	**3,783**	**16,653**
Disbursements:			
Assistance and Grants	8,060	1,538	9,598
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	11,777	2,171	13,948
Total Disbursements	**19,837**	**3,709**	**23,546**
Other Financing Sources (Uses):			
Transfers from Other Funds	7,421	23	7,444
Transfers to Other Funds	(923)	(1)	(924)
Bond and Note Proceeds	312	0	312
Net Other Financing Sources (Uses)	**6,810**	**22**	**6,832**
Excess (Deficiency) of Receipts and Other Financing Sources (Uses) Over Disbursements	**(157)**	**96**	**(61)**
Closing Fund Balance	**(2,302)**	**24**	**(2,278)**

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

	State	Federal	Total
Opening Fund Balance	**(2,302)**	**24**	**(2,278)**
Receipts:			
Taxes	1,455	0	1,455
Miscellaneous Receipts	11,704	233	11,937
Federal Receipts	0	3,585	3,585
Total Receipts	**13,159**	**3,818**	**16,977**
Disbursements:			
Assistance and Grants	7,677	1,544	9,221
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	12,091	2,200	14,291
Total Disbursements	**19,768**	**3,744**	**23,512**
Other Financing Sources (Uses):			
Transfers from Other Funds	7,157	23	7,180
Transfers to Other Funds	(1,036)	0	(1,036)
Bond and Note Proceeds	426	0	426
Net Other Financing Sources (Uses)	**6,547**	**23**	**6,570**
Excess (Deficiency) of Receipts and Other Financing Sources (Uses) Over Disbursements	**(62)**	**97**	**35**
Closing Fund Balance	**(2,364)**	**121**	**(2,243)**

CASH FINANCIAL PLAN
CAPITAL PROJECTS FUNDS
FY 2030
(millions of dollars)

	State	Federal	Total
Opening Fund Balance	**(2,364)**	**121**	**(2,243)**
Receipts:			
Taxes	1,444	0	1,444
Miscellaneous Receipts	10,002	233	10,235
Federal Receipts	0	3,596	3,596
Total Receipts	**11,446**	**3,829**	**15,275**
Disbursements:			
Assistance and Grants	6,214	1,544	7,758
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	11,472	2,211	13,683
Total Disbursements	**17,686**	**3,755**	**21,441**
Other Financing Sources (Uses):			
Transfers from Other Funds	7,053	24	7,077
Transfers to Other Funds	(1,249)	0	(1,249)
Bond and Note Proceeds	423	0	423
Net Other Financing Sources (Uses)	**6,227**	**24**	**6,251**
Excess (Deficiency) of Receipts and Other Financing Sources (Uses) Over Disbursements	**(13)**	**98**	**85**
Closing Fund Balance	**(2,377)**	**219**	**(2,158)**

CASH FINANCIAL PLAN
CAPITAL PROJECTS FUNDS
(millions of dollars)

	FY 2026 Actuals	FY 2027 Projected	Annual $ Change	Annual % Change
Opening Fund Balance	**(1,455)**	**(2,483)**	**(1,028)**	**-70.7%**
Receipts:				
Taxes	1,454	1,445	(9)	-0.6%
Miscellaneous Receipts	7,542	10,899	3,357	44.5%
Federal Receipts	2,868	3,227	359	12.5%
Total Receipts	**11,864**	**15,571**	**3,707**	**31.2%**
Disbursements:				
Assistance and Grants	7,490	9,087	1,597	21.3%
State Operations:				
Personal Service	0	0	0	0.0%
Non-Personal Service	0	0	0	0.0%
General State Charges	0	0	0	0.0%
Debt Service	0	0	0	0.0%
Capital Projects	10,404	11,457	1,053	10.1%
Total Disbursements	**17,894**	**20,544**	**2,650**	**14.8%**
Other Financing Sources (Uses):				
Transfers From Other Funds	5,613	5,572	(41)	-0.7%
Transfers to Other Funds	(611)	(605)	6	1.0%
Bond and Note Proceeds	0	272	272	0.0%
Net Other Financing Sources (Uses)	**5,002**	**5,239**	**237**	**4.7%**
Excess (Deficiency) of Receipts and Other Financing Sources (Uses) Over Disbursements	**(1,028)**	**266**	**1,294**	**125.9%**
Closing Fund Balance	**(2,483)**	**(2,217)**	**266**	**10.7%**

CASH RECEIPTS
CAPITAL PROJECTS FUNDS
(millions of dollars)

	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected
Consumption/Use Taxes	**627**	**627**	**628**	**626**
Motor Fuel Tax	385	381	376	371
Highway Use Tax	135	136	138	138
Auto Rental Tax	107	110	114	117
Business Taxes	**561**	**577**	**570**	**561**
Corporation and Utilities Tax	12	10	10	10
Petroleum Business Tax	549	567	560	551
Other Taxes	**257**	**257**	**257**	**257**
Real Estate Transfer Tax	257	257	257	257
Total Taxes	**1,445**	**1,461**	**1,455**	**1,444**
Miscellaneous Receipts	**10,899**	**11,642**	**11,937**	**10,235**
Authority Bond Proceeds	9,491	9,805	10,099	8,891
State Park Fees	354	392	285	258
Environmental Revenues	96	96	96	96
Motor Vehicle Fees	730	730	730	730
All Other	228	619	727	260
Federal Receipts	**3,227**	**3,550**	**3,585**	**3,596**
Total	**15,571**	**16,653**	**16,977**	**15,275**

CASH RECEIPTS
CAPITAL PROJECTS FUNDS
(millions of dollars)

	FY 2026 Actuals	FY 2027 Projected	Annual $ Change	Annual % Change
Consumption/Use Taxes	**625**	**627**	**2**	**0.3%**
Motor Fuel Tax	385	385	0	0.0%
Highway Use Tax	134	135	1	0.7%
Auto Rental Tax	106	107	1	0.9%
Business Taxes	**572**	**561**	**(11)**	**-1.9%**
Corporation and Utilities Tax	11	12	1	9.1%
Petroleum Business Tax	561	549	(12)	-2.1%
Other Taxes	**257**	**257**	**0**	**0.0%**
Real Estate Transfer Tax	257	257	0	0.0%
Total Taxes	**1,454**	**1,445**	**(9)**	**-0.6%**
Miscellaneous Receipts	**7,542**	**10,899**	**3,357**	**44.5%**
Authority Bond Proceeds	5,943	9,491	3,548	59.7%
State Park Fees	215	354	139	64.7%
Environmental Revenues	129	96	(33)	-25.6%
Motor Vehicle Fees	718	730	12	1.7%
All Other	537	228	(309)	-57.5%
Federal Receipts	**2,868**	**3,227**	**359**	**12.5%**
Total	**11,864**	**15,571**	**3,707**	**31.2%**

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

	FY 2026 Actuals	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected
EDUCATION					
Education School Aid	0	4	4	4	4
Functional Total	**0**	**4**	**4**	**4**	**4**
TOTAL CAPITAL OFF-BUDGET SPENDING	**0**	**4**	**4**	**4**	**4**

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 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected
Personal Income Tax	**36,743**	**37,275**	**38,677**	**41,061**
Consumption/Use Taxes	**10,710**	**11,051**	**11,399**	**11,772**
Sales and Use Tax	10,710	11,051	11,399	11,772
Business Taxes	**12,295**	**12,065**	**12,380**	**12,967**
Pass Through Entity Tax	12,295	12,065	12,380	12,967
Other Taxes	**1,248**	**1,361**	**1,441**	**1,526**
Real Estate Transfer Tax	1,238	1,350	1,430	1,514
Employer Compensation Expense Program	10	11	11	12
Total Taxes	**60,996**	**61,752**	**63,897**	**67,326**
Miscellaneous Receipts	**480**	**511**	**464**	**464**
Mental Hygiene Patient Receipts	315	330	285	285
Health Patient Receipts	163	179	178	178
All Other	2	2	1	1
Federal Receipts	**35**	**32**	**28**	**24**
Total	**61,511**	**62,295**	**64,389**	**67,814**

CASH RECEIPTS
DEBT SERVICE FUNDS
(millions of dollars)

	FY 2026 Actuals	FY 2027 Projected	Annual $ Change	Annual % Change
Personal Income Tax	**33,705**	**36,743**	**3,038**	**9.0%**
Consumption/Use Taxes	**10,080**	**10,710**	**630**	**6.3%**
Sales and Use Tax	10,080	10,710	630	6.3%
Business Taxes	**10,063**	**12,295**	**2,232**	**22.2%**
Pass Through Entity Tax	10,063	12,295	2,232	22.2%
Other Taxes	**1,197**	**1,248**	**51**	**4.3%**
Real Estate Transfer Tax	1,188	1,238	50	4.2%
Employer Compensation Expense Program	9	10	1	11.1%
Total Taxes	**55,045**	**60,996**	**5,951**	**10.8%**
Miscellaneous Receipts	**580**	**480**	**(100)**	**-17.2%**
Mental Hygiene Patient Receipts	436	315	(121)	-27.8%
Health Patient Receipts	144	163	19	13.2%
All Other	0	2	2	0.0%
Federal Receipts	**58**	**35**	**(23)**	**-39.7%**
Total	**55,683**	**61,511**	**5,828**	**10.5%**

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

	General Fund	State Special Revenue Funds	State Capital Projects Funds	Debt Service Funds	State Funds Total
Opening Fund Balance	**56,916**	**10,289**	**(1,077)**	**117**	**66,245**
Receipts:					
Taxes	64,688	6,293	1,454	55,045	127,480
Miscellaneous Receipts	5,147	26,691	7,540	580	39,958
Federal Receipts	1	(8)	0	58	51
Total Receipts	**69,836**	**32,976**	**8,994**	**55,683**	**167,489**
Disbursements:					
Assistance and Grants	83,005	22,164	6,620	0	111,789
State Operations:					
Personal Service	11,791	6,531	0	0	18,322
Non-Personal Service	3,714	3,984	0	36	7,734
General State Charges	10,343	1,492	0	0	11,835
Debt Service	0	0	0	5,750	5,750
Capital Projects	0	0	8,468	0	8,468
Total Disbursements	**108,853**	**34,171**	**15,088**	**5,786**	**163,898**
Other Financing Sources (Uses):					
Transfers from Other Funds	53,929	3,780	5,575	2,383	65,667
Transfers to Other Funds	(15,650)	(142)	(610)	(52,293)	(68,695)
Bond and Note Proceeds	0	0	0	0	0
Net Other Financing Sources (Uses)	**38,279**	**3,638**	**4,965**	**(49,910)**	**(3,028)**
Excess (Deficiency) of Receipts and Use (Reservation) of Fund Balance Over Disbursements	**(738)**	**2,443**	**(1,129)**	**(13)**	**563**
Closing Fund Balance	**56,178**	**12,732**	**(2,206)**	**104**	**66,808**

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

	General Fund	State Special Revenue Funds	State Capital Projects Funds	Debt Service Funds	State Funds Total
Opening Fund Balance	**56,178**	**12,732**	**(2,206)**	**104**	**66,808**
Receipts:					
Taxes	72,656	7,081	1,445	60,996	142,178
Miscellaneous Receipts	4,851	24,626	10,662	480	40,619
Federal Receipts	0	(7)	0	35	28
Total Receipts	**77,507**	**31,700**	**12,107**	**61,511**	**182,825**
Disbursements:					
Assistance and Grants	89,677	26,048	7,678	0	123,403
State Operations:					
Personal Service	12,973	6,795	0	0	19,768
Non-Personal Service	4,150	4,495	0	33	8,678
General State Charges	12,048	1,595	0	0	13,643
Debt Service	0	0	0	7,675	7,675
Capital Projects	0	0	9,584	0	9,584
Total Disbursements	**118,848**	**38,933**	**17,262**	**7,708**	**182,751**
Other Financing Sources (Uses):					
Transfers from Other Funds	57,400	4,395	5,549	2,310	69,654
Transfers to Other Funds	(9,761)	557	(605)	(56,100)	(65,909)
Bond and Note Proceeds	0	0	272	0	272
Net Other Financing Sources (Uses)	**47,639**	**4,952**	**5,216**	**(53,790)**	**4,017**
Excess (Deficiency) of Receipts and Use (Reservation) of Fund Balance Over Disbursements	**6,298**	**(2,281)**	**61**	**13**	**4,091**
Closing Fund Balance	**62,476**	**10,451**	**(2,145)**	**117**	**70,899**

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

	General Fund	State Special Revenue Funds	State Capital Projects Funds	Debt Service Funds	State Funds Total
Receipts:					
Taxes	72,087	6,826	1,461	61,752	142,126
Miscellaneous Receipts	3,521	20,732	11,409	511	36,173
Federal Receipts	0	(6)	0	32	26
Total Receipts	**75,608**	**27,552**	**12,870**	**62,295**	**178,325**
Disbursements:					
Assistance and Grants	95,734	22,971	8,060	0	126,765
State Operations:					
Personal Service	13,962	7,074	0	0	21,036
Non-Personal Service	4,279	4,624	0	39	8,942
General State Charges	12,768	1,627	0	0	14,395
Debt Service	0	0	0	3,667	3,667
Capital Projects	0	0	11,777	0	11,777
Total Disbursements	**126,743**	**36,296**	**19,837**	**3,706**	**186,582**
Other Financing Sources (Uses):					
Transfers from Other Funds	59,905	4,101	7,421	2,306	73,733
Transfers to Other Funds	(11,379)	2,008	(923)	(60,881)	(71,175)
Bond and Note Proceeds	0	0	312	0	312
Net Other Financing Sources (Uses)	**48,526**	**6,109**	**6,810**	**(58,575)**	**2,870**
Use (Reservation) of Fund Balance:					
Economic Uncertainties	862				
Extraordinary Monetary Settlements	125				
Timing of PTET/PIT Credits	(877)				
Timing of Resource Management	2,921				
Rainy Day Reserve	(3,362)				
Total Use (Reservation) of Fund Balance	**(331)**				
Excess (Deficiency) of Receipts and Use (Reservation) of Fund Balance Over Disbursements	**(2,940)**				

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

	General Fund	State Special Revenue Funds	State Capital Projects Funds	Debt Service Funds	State Funds Total
Receipts:					
Taxes	74,623	6,911	1,455	63,897	146,886
Miscellaneous Receipts	2,752	21,137	11,704	464	36,057
Federal Receipts	0	(5)	0	28	23
Total Receipts	**77,375**	**28,043**	**13,159**	**64,389**	**182,966**
Disbursements:					
Assistance and Grants	101,500	22,554	7,677	0	131,731
State Operations:					
Personal Service	14,542	7,211	0	0	21,753
Non-Personal Service	4,340	4,733	0	39	9,112
General State Charges	13,803	1,693	0	0	15,496
Debt Service	0	0	0	5,800	5,800
Capital Projects	0	0	12,091	0	12,091
Total Disbursements	**134,185**	**36,191**	**19,768**	**5,839**	**195,983**
Other Financing Sources (Uses):					
Transfers from Other Funds	59,581	4,142	7,157	2,452	73,332
Transfers to Other Funds	(11,405)	2,546	(1,036)	(60,989)	(70,884)
Bond and Note Proceeds	0	0	426	0	426
Net Other Financing Sources (Uses)	**48,176**	**6,688**	**6,547**	**(58,537)**	**2,874**
Use (Reservation) of Fund Balance:					
Timing of PTET/PIT Credits	(753)				
Timing of Resource Management	3,609				
Total Use (Reservation) of Fund Balance	**2,856**				
Excess (Deficiency) of Receipts and Use (Reservation) of Fund Balance Over Disbursements	**(5,778)**				

CASH FINANCIAL PLAN
STATE FUNDS
FY 2030
(millions of dollars)

	General Fund	State Special Revenue Funds	State Capital Projects Funds	Debt Service Funds	State Funds Total
Receipts:					
Taxes	78,417	6,974	1,444	67,326	154,161
Miscellaneous Receipts	2,711	21,601	10,002	464	34,778
Federal Receipts	0	(4)	0	24	20
Total Receipts	**81,128**	**28,571**	**11,446**	**67,814**	**188,959**
Disbursements:					
Assistance and Grants	109,730	22,283	6,214	0	138,227
State Operations:					
Personal Service	15,121	7,433	0	0	22,554
Non-Personal Service	4,476	4,927	0	39	9,442
General State Charges	14,953	1,726	0	0	16,679
Debt Service	0	0	0	6,316	6,316
Capital Projects	0	0	11,472	0	11,472
Total Disbursements	**144,280**	**36,369**	**17,686**	**6,355**	**204,690**
Other Financing Sources (Uses):					
Transfers from Other Funds	62,466	4,095	7,053	2,215	75,829
Transfers to Other Funds	(11,020)	2,541	(1,249)	(63,660)	(73,388)
Bond and Note Proceeds	0	0	423	0	423
Net Other Financing Sources (Uses)	**51,446**	**6,636**	**6,227**	**(61,445)**	**2,864**
Use (Reservation) of Fund Balance:					
Timing of PTET/PIT Credits	(1,254)				
Timing of Resource Management	4,033				
Total Use (Reservation) of Fund Balance	**2,779**				
Excess (Deficiency) of Receipts and Use (Reservation) of Fund Balance Over Disbursements	**(8,927)**				

CASH FINANCIAL PLAN
STATE FUNDS
(millions of dollars)

	FY 2026 Actuals	FY 2027 Projected	Annual $ Change	Annual % Change
Opening Fund Balance	**66,245**	**66,808**	**563**	**0.8%**
Receipts:				
Taxes	127,480	142,178	14,698	11.5%
Miscellaneous Receipts	39,958	40,619	661	1.7%
Federal Receipts	51	28	(23)	-45.1%
Total Receipts	**167,489**	**182,825**	**15,336**	**9.2%**
Disbursements:				
Assistance and Grants	111,789	123,403	11,614	10.4%
State Operations:				
Personal Service	18,322	19,768	1,446	7.9%
Non-Personal Service	7,734	8,678	944	12.2%
General State Charges	11,835	13,643	1,808	15.3%
Debt Service	5,750	7,675	1,925	33.5%
Capital Projects	8,468	9,584	1,116	13.2%
Total Disbursements	**163,898**	**182,751**	**18,853**	**11.5%**
Other Financing Sources (Uses):				
Transfers from Other Funds	65,667	69,654	3,987	6.1%
Transfers to Other Funds	(68,695)	(65,909)	2,786	4.1%
Bond and Note Proceeds	0	272	272	0.0%
Net Other Financing Sources (Uses)	**(3,028)**	**4,017**	**7,045**	**232.7%**
Excess (Deficiency) of Receipts and Other Financing Sources (Uses) Over Disbursements	**563**	**4,091**	**3,528**	**626.6%**
Closing Fund Balance	**66,808**	**70,899**	**4,091**	**6.1%**

CASHFLOW
GENERAL FUND
FY 2026
(millions of dollars)

	2025 April Actuals	May Actuals	June Actuals	July Actuals	August Actuals	September Actuals	October Actuals	November Actuals	December Actuals	2026 January Actuals	February Actuals	March Actuals	Total
OPENING BALANCE	56,916	61,092	54,894	53,590	53,324	53,238	57,638	52,430	47,881	53,947	57,917	57,701	56,916
RECEIPTS:													
Personal Income Tax	4,847	1,912	2,846	2,248	2,125	2,779	1,010	1,349	3,343	3,613	3,639	2,645	32,356
Consumption/Use Taxes	790	797	983	848	866	1,025	882	853	1,002	906	742	910	10,604
Business Taxes	994	135	3,469	103	132	3,067	(262)	(4)	4,596	327	296	7,099	19,952
Other Taxes	169	154	76	113	152	131	169	133	151	57	114	357	1,776
Total Taxes	6,800	2,998	7,374	3,312	3,275	7,002	1,799	2,331	9,092	4,903	4,791	11,011	64,688
Abandoned Property	1	0	0	0	10	100	30	130	0	30	10	643	954
ABC License Fee	5	3	5	4	6	6	7	5	5	12	6	5	69
Investment Income	222	217	221	200	194	193	192	183	159	161	171	163	2,276
Licenses, Fees, etc.	112	36	56	86	35	97	87	74	81	89	52	85	890
Motor Vehicle Fees	24	37	26	47	18	27	(5)	8	45	5	(5)	102	329
Reimbursements	(16)	122	103	(48)	89	42	37	(15)	(35)	56	37	48	420
Extraordinary Settlements	0	0	0	0	0	0	0	0	0	0	0	0	0
Other Transactions	7	4	14	12	5	46	17	11	46	4	8	35	209
Total Miscellaneous Receipts	355	419	425	301	357	511	365	396	301	357	279	1,081	5,147
Federal Receipts	0	0	0	0	0	0	0	1	0	0	0	0	1
PIT in Excess of Revenue Bond Debt Service	4,876	1,903	2,846	2,154	1,902	2,936	1,011	1,341	3,343	4,762	3,004	(249)	29,829
PTET in Excess of Revenue Bond Debt Service	40	88	1,841	(13)	(3)	1,554	(412)	(11)	3,055	264	73	3,587	10,063
ECEP in Excess of Revenue Bond Debt Service	0	0	0	0	0	0	0	0	6	0	0	3	9
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	661	682	1,049	778	805	1,008	798	802	949	835	699	(498)	8,568
Real Estate Taxes in Excess of CW/CA Debt Service	90	113	80	84	125	101	97	92	92	113	88	72	1,147
All Other	293	163	157	419	938	154	143	139	251	287	141	1,228	4,313
Total Transfers from Other Funds	5,960	2,949	5,973	3,422	3,767	5,753	1,637	2,363	7,696	6,261	4,005	4,143	53,929
TOTAL RECEIPTS	13,115	6,366	13,772	7,035	7,399	13,266	3,801	5,091	17,089	11,521	9,075	16,235	123,765
DISBURSEMENTS:													
School Aid	2,357	5,064	1,426	268	767	1,988	785	1,931	2,992	1,337	1,108	11,777	31,800
Higher Education	60	39	920	186	53	157	564	36	140	78	51	1,266	3,550
All Other Education	45	264	239	731	169	365	74	67	235	245	167	360	2,961
Medicaid - DOH	3,130	3,695	1,482	2,991	3,156	1,336	3,339	3,024	1,489	1,998	1,055	160	26,855
Public Health	43	48	55	89	34	168	78	33	125	(48)	53	181	859
Mental Hygiene	162	122	1,379	343	107	1,371	259	210	1,409	442	1,307	1,088	8,199
Children and Families	72	89	154	59	35	330	611	125	480	283	601	997	3,836
Temporary & Disability Assistance	118	203	149	120	134	118	146	1,010	127	59	207	254	2,645
Transportation	0	51	22	46	27	0	0	59	21	0	37	7	270
Unrestricted Aid	0	13	389	35	51	118	7	0	186	0	0	65	864
All Other	98	91	(32)	27	165	(124)	112	110	163	98	146	312	1,166
Total Assistance and Grants	6,085	9,679	6,183	4,895	4,698	5,827	5,975	6,605	7,367	4,492	4,732	16,467	83,005
Personal Service	1,017	1,130	825	1,182	895	888	1,106	931	1,166	853	919	879	11,791
Non-Personal Service	172	259	246	308	306	330	261	286	323	266	392	565	3,714
Total State Operations	1,189	1,389	1,071	1,490	1,201	1,218	1,367	1,217	1,489	1,119	1,311	1,444	15,505
General State Charges	896	627	558	677	523	607	631	563	609	662	2,604	1,386	10,343
Debt Service	7	1	0	57	(8)	(3)	12	(6)	0	214	(13)	5	266
Capital Projects	416	440	698	(198)	930	850	923	861	1,512	531	476	(2,365)	5,074
SUNY Operations	246	337	350	311	66	18	14	287	6	8	36	265	1,944
Other Purposes	100	91	6,216	69	75	349	87	113	40	525	145	556	8,366
Total Transfers to Other Funds	769	869	7,264	239	1,063	1,214	1,036	1,255	1,558	1,278	644	(1,539)	15,650
TOTAL DISBURSEMENTS	8,939	12,564	15,076	7,301	7,485	8,866	9,009	9,640	11,023	7,551	9,291	17,758	124,503
Excess/(Deficiency) of Receipts over Disbursements	4,176	(6,198)	(1,304)	(266)	(86)	4,400	(5,208)	(4,549)	6,066	3,970	(216)	(1,523)	(738)
CLOSING BALANCE	61,092	54,894	53,590	53,324	53,238	57,638	52,430	47,881	53,947	57,917	57,701	56,178	56,178

CASHFLOW
STATE OPERATING FUNDS
FY 2026
(millions of dollars)

	2025 April Actuals	May Actuals	June Actuals	July Actuals	August Actuals	September Actuals	October Actuals	November Actuals	December Actuals	2026 January Actuals	February Actuals	March Actuals	Intra-Fund Transfer Eliminations	Total
OPENING BALANCE	67,322	72,851	67,443	66,156	66,292	67,291	68,594	64,089	60,527	65,929	71,010	71,523		67,322
RECEIPTS:														
Personal Income Tax	9,693	3,825	5,692	4,496	4,250	5,558	2,021	2,696	6,688	9,884	7,278	5,329	0	67,410
Consumption/Use Taxes	1,744	1,713	2,153	1,811	1,855	2,261	1,892	1,834	2,206	1,933	1,596	1,962	0	22,960
Business Taxes	1,320	285	5,761	189	200	4,938	(609)	58	8,009	698	457	11,377	0	32,683
Other Taxes	264	268	158	200	280	235	270	228	252	174	205	439	0	2,973
Total Taxes	13,021	6,091	13,764	6,696	6,585	12,992	3,574	4,816	17,155	12,689	9,536	19,107	0	126,026
Abandoned Property	1	0	0	0	10	100	30	130	0	30	10	643	0	954
ABC License Fee	5	3	5	4	6	6	7	5	5	12	6	5	0	69
HCRA	587	585	606	625	596	604	622	573	644	547	585	694	0	7,268
Investment Income	222	217	221	200	194	193	192	183	159	161	171	163	0	2,276
Licenses, Fees, etc.	112	36	56	86	35	97	87	74	81	89	52	85	0	890
Lottery	335	245	254	324	266	307	333	268	354	265	254	334	0	3,539
Medicaid	85	89	95	86	100	90	82	96	94	90	101	85	0	1,093
Motor Vehicle Fees	55	55	43	63	38	41	13	21	61	30	13	113	0	546
Reimbursements	(16)	122	103	(48)	89	42	37	(15)	(35)	56	37	48	0	420
State University Income	471	415	372	482	500	773	566	504	423	730	657	374	0	6,267
Extraordinary Settlements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Other Transactions	549	479	459	492	1,067	637	1,073	1,597	598	1,022	450	673	0	9,096
Total Miscellaneous Receipts	2,406	2,246	2,214	2,314	2,901	2,890	3,042	3,436	2,384	3,032	2,336	3,217	0	32,418
Federal Receipts	29	0	0	1	20	7	0	1	0	0	(7)	0	0	51
TOTAL RECEIPTS	15,456	8,337	15,978	9,011	9,506	15,889	6,616	8,253	19,539	15,721	11,865	22,324	0	158,495
DISBURSEMENTS:														
School Aid	2,357	5,069	1,706	268	767	5,864	955	2,101	3,162	1,507	1,278	12,080	0	37,114
Higher Education	60	39	920	186	53	157	564	36	140	78	51	1,266	0	3,550
All Other Education	45	264	239	731	169	365	74	67	236	245	169	362	0	2,966
STAR	0	0	0	0	0	0	0	0	0	1,329	0	20	0	1,349
Medicaid - DOH	3,579	3,695	2,271	3,547	3,596	1,859	3,864	3,547	1,880	2,699	1,891	1,557	0	33,985
Public Health	128	154	516	182	222	394	282	155	377	50	139	480	0	3,079
Mental Hygiene	163	125	1,390	354	110	1,382	281	213	1,430	450	1,310	1,115	0	8,323
Children and Families	72	89	154	59	35	330	611	125	480	283	601	998	0	3,837
Temporary & Disability Assistance	118	203	151	121	134	118	147	1,010	128	61	208	255	0	2,654
Transportation	93	689	397	648	397	387	442	797	1,196	78	164	67	0	5,355
Unrestricted Aid	0	13	389	35	51	118	7	0	186	0	0	65	0	864
All Other	137	184	12	83	227	(73)	166	181	244	254	303	375	0	2,093
Total Assistance and Grants	6,752	10,524	8,145	6,214	5,761	10,901	7,393	8,232	9,459	7,034	6,114	18,640	0	105,169
Personal Service	1,528	1,639	1,296	1,959	1,384	1,362	1,643	1,448	1,897	1,362	1,430	1,374	0	18,322
Non-Personal Service	489	542	591	640	625	670	627	567	658	639	743	943	0	7,734
Total State Operations	2,017	2,181	1,887	2,599	2,009	2,032	2,270	2,015	2,555	2,001	2,173	2,317	0	26,056
General State Charges	941	782	651	769	596	768	748	742	842	837	2,677	1,482	0	11,835
Debt Service	4	15	9	0	48	212	1	6	7	0	221	5,227	0	5,750
Capital Projects	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL DISBURSEMENTS	9,714	13,502	10,692	9,582	8,414	13,913	10,412	10,995	12,863	9,872	11,185	27,666	0	148,810
OTHER FINANCING SOURCES (USES):														
Transfers from other funds	6,544	3,612	6,723	4,217	4,061	6,319	1,980	2,816	7,947	6,771	4,572	5,119	(589)	60,092
Transfers to other funds	(6,757)	(3,855)	(13,296)	(3,510)	(4,154)	(6,992)	(2,689)	(3,636)	(9,221)	(7,539)	(4,739)	(2,286)	589	(68,085)
Bond and note proceeds	0	0	0	0	0	0	0	0	0	0	0	0	0	0
NET OTHER FINANCING SOURCES/(USES)	(213)	(243)	(6,573)	707	(93)	(673)	(709)	(820)	(1,274)	(768)	(167)	2,833	0	(7,993)
Excess/(Deficiency) of Receipts over Disbursements	5,529	(5,408)	(1,287)	136	999	1,303	(4,505)	(3,562)	5,402	5,081	513	(2,509)	0	1,692
CLOSING BALANCE	72,851	67,443	66,156	66,292	67,291	68,594	64,089	60,527	65,929	71,010	71,523	69,014	0	69,014

CASHFLOW
ALL GOVERNMENTAL FUNDS
FY 2026
(millions of dollars)

	2025 April Actuals	May Actuals	June Actuals	July Actuals	August Actuals	September Actuals	October Actuals	November Actuals	December Actuals	2026 January Actuals	February Actuals	March Actuals	Intra-Fund Transfer Eliminations	Total
OPENING BALANCE	73,696	81,645	74,934	72,640	73,014	74,404	75,214	71,891	67,994	72,057	78,024	77,777		73,696
RECEIPTS:														
Personal Income Tax	9,693	3,825	5,692	4,496	4,250	5,558	2,021	2,696	6,688	9,884	7,278	5,329	0	67,410
Consumption/Use Taxes	1,791	1,756	2,220	1,855	1,900	2,335	1,939	1,874	2,271	1,982	1,639	2,023	0	23,585
Business Taxes	1,367	335	5,813	236	251	4,990	(558)	102	8,058	745	497	11,419	0	33,255
Other Taxes	264	268	184	226	306	261	296	253	278	200	231	463	0	3,230
Total Taxes	13,115	6,184	13,909	6,813	6,707	13,144	3,698	4,925	17,295	12,811	9,645	19,234	0	127,480
Abandoned Property	1	0	0	0	10	100	30	130	0	30	10	643	0	954
ABC License Fee	5	3	5	4	6	6	7	5	5	12	6	5	0	69
HCRA	587	585	606	625	596	604	622	573	644	547	585	694	0	7,268
Investment Income	222	217	221	200	194	193	192	183	159	161	171	163	0	2,276
Licenses, Fees, etc.	112	36	56	86	35	97	87	74	81	89	52	85	0	890
Lottery	335	245	254	324	266	307	333	268	354	265	254	334	0	3,539
Medicaid	85	89	95	86	100	90	82	96	94	90	101	85	0	1,093
Motor Vehicle Fees	55	55	43	63	38	41	13	21	61	30	13	113	0	546
Reimbursements	(16)	122	103	(48)	89	42	37	(15)	(35)	56	37	48	0	420
State University Income	471	415	372	482	500	773	566	504	423	730	657	374	0	6,267
Extraordinary Settlements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Other Transactions	682	740	674	1,832	1,217	791	1,634	1,756	757	1,161	609	5,415	0	17,268
Total Miscellaneous Receipts	2,539	2,507	2,429	3,654	3,051	3,044	3,603	3,595	2,543	3,171	2,495	7,959	0	40,590
Federal Receipts	10,461	6,868	7,842	8,793	9,134	7,351	9,539	7,891	7,258	7,679	7,889	8,195	0	98,900
TOTAL RECEIPTS	26,115	15,559	24,180	19,260	18,892	23,539	16,840	16,411	27,096	23,661	20,029	35,388	0	266,970
DISBURSEMENTS:														
School Aid	2,969	5,425	2,007	559	857	5,984	1,116	2,235	3,527	1,747	1,822	12,423	0	40,671
Higher Education	60	39	932	187	53	157	564	36	145	78	51	1,267	0	3,569
All Other Education	124	328	301	767	225	446	132	114	286	302	220	423	0	3,668
STAR	0	0	0	0	0	0	0	0	0	1,329	0	20	0	1,349
Medicaid - DOH	9,639	9,643	7,878	9,738	9,544	7,134	10,998	9,943	8,035	7,727	7,495	7,871	0	105,645
Public Health	375	334	971	421	577	978	463	425	849	343	421	1,079	0	7,236
Mental Hygiene	199	150	1,426	402	133	1,411	304	257	1,470	462	1,347	1,127	0	8,688
Children and Families	130	144	456	189	138	718	757	205	522	294	726	1,064	0	5,343
Temporary & Disability Assistance	453	406	1,050	419	407	541	522	1,169	472	142	778	1,060	0	7,419
Transportation	133	727	583	676	443	648	516	1,184	1,818	129	206	376	0	7,439
Unrestricted Aid	0	13	389	35	51	118	7	0	186	0	0	65	0	864
All Other	430	962	719	954	1,273	189	507	834	1,030	827	685	984	0	9,394
Total Assistance and Grants	14,512	18,171	16,712	14,347	13,701	18,324	15,886	16,402	18,340	13,380	13,751	27,759	0	201,285
Personal Service	1,598	1,702	1,387	2,049	1,450	1,425	1,715	1,519	1,987	1,426	1,492	1,441	0	19,191
Non-Personal Service	556	680	711	763	793	983	780	729	805	793	1,331	1,135	0	10,059
Total State Operations	2,154	2,382	2,098	2,812	2,243	2,408	2,495	2,248	2,792	2,219	2,823	2,576	0	29,250
General State Charges	941	849	688	806	633	799	795	778	872	866	2,708	1,527	0	12,262
Debt Service	4	15	9	0	48	212	1	6	7	0	221	5,227	0	5,750
Capital Projects	552	854	931	922	872	905	982	871	1,024	726	767	998	0	10,404
TOTAL DISBURSEMENTS	18,163	22,271	20,438	18,887	17,497	22,648	20,159	20,305	23,035	17,191	20,270	38,087	0	258,951
OTHER FINANCING SOURCES (USES):														
Transfers from other funds	6,958	4,082	7,484	4,031	5,006	7,179	2,904	3,680	9,472	7,309	5,092	3,097	(589)	65,705
Transfers to other funds	(6,961)	(4,081)	(13,520)	(4,030)	(5,011)	(7,260)	(2,908)	(3,683)	(9,470)	(7,812)	(5,098)	(3,167)	589	(72,412)
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	(6,036)	1	(5)	(81)	(4)	(3)	2	(503)	(6)	(70)	0	(6,707)
Excess/(Deficiency) of Receipts over Disbursements	7,949	(6,711)	(2,294)	374	1,390	810	(3,323)	(3,897)	4,063	5,967	(247)	(2,769)	0	1,312
CLOSING BALANCE	81,645	74,934	72,640	73,014	74,404	75,214	71,891	67,994	72,057	78,024	77,777	75,008	0	75,008

CASHFLOW
SPECIAL REVENUE FUNDS
FY 2026
(millions of dollars)

	2025 April Actuals	May Actuals	June Actuals	July Actuals	August Actuals	September Actuals	October Actuals	November Actuals	December Actuals	2026 January Actuals	February Actuals	March Actuals	Intra-Fund Transfer Eliminations	Total
OPENING BALANCE	18,118	21,935	21,543	20,847	21,205	22,965	20,080	21,241	22,359	20,709	22,651	22,007		18,118
RECEIPTS:														
Personal Income Tax	0	0	0	0	0	0	0	0	0	1,329	0	20	0	1,349
Consumption/Use Taxes	217	158	231	171	170	258	174	168	244	173	143	169	0	2,276
Business Taxes	286	62	451	98	71	317	65	73	358	107	87	693	0	2,668
Other Taxes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Taxes	503	220	682	269	241	575	239	241	602	1,609	230	882	0	6,293
HCRA	587	585	606	625	596	604	622	573	644	547	585	694	0	7,268
State University Income	471	415	372	482	500	773	566	504	423	730	657	374	0	6,267
Lottery	335	245	254	324	266	307	333	268	354	265	254	334	0	3,539
Medicaid	85	89	95	86	100	90	82	96	94	90	101	85	0	1,093
Motor Vehicle Fees	31	18	17	16	20	14	18	13	16	25	18	11	0	217
Other Transactions	499	484	486	478	1,082	591	1,044	1,598	580	996	449	650	0	8,937
Total Miscellaneous Receipts	2,008	1,836	1,830	2,011	2,564	2,379	2,665	3,052	2,111	2,653	2,064	2,148	0	27,321
Federal Receipts	10,313	6,665	7,598	8,621	8,912	7,067	9,245	7,679	7,021	7,538	7,467	7,847	0	95,973
TOTAL RECEIPTS	12,824	8,721	10,110	10,901	11,717	10,021	12,149	10,972	9,734	11,800	9,761	10,877	0	129,587
DISBURSEMENTS:														
School Aid	612	355	581	234	90	3,989	323	304	528	380	714	641	0	8,751
Higher Education	0	0	12	1	0	0	0	0	5	0	0	1	0	19
All Other Education	78	63	61	33	55	80	57	46	49	49	42	46	0	659
STAR	0	0	0	0	0	0	0	0	0	1,329	0	20	0	1,349
Medicaid - DOH	6,509	5,948	6,396	6,747	6,388	5,798	7,659	6,919	6,546	5,729	6,440	7,711	0	78,790
Public Health	243	248	900	274	481	651	353	331	648	365	236	826	0	5,556
Mental Hygiene	31	20	25	40	21	28	41	35	36	13	17	30	0	337
Children and Families	58	55	302	130	103	388	146	80	42	11	125	67	0	1,507
Temporary & Disability Assistance	335	175	901	263	273	423	366	159	309	83	571	771	0	4,629
Transportation	95	642	386	605	377	395	455	742	1,183	83	132	67	0	5,162
Unrestricted Aid	0	0	0	0	0	0	0	0	0	0	0	0	0	0
All Other	211	606	451	694	347	34	215	368	261	287	346	211	0	4,031
Total Assistance and Grants	8,172	8,112	10,015	9,021	8,135	11,786	9,615	8,984	9,607	8,329	8,623	10,391	0	110,790
Personal Service	581	572	562	867	555	537	609	588	821	573	573	562	0	7,400
Non-Personal Service	384	421	465	440	480	651	519	442	481	527	935	564	0	6,309
Total State Operations	965	993	1,027	1,307	1,035	1,188	1,128	1,030	1,302	1,100	1,508	1,126	0	13,709
General State Charges	45	222	130	129	110	192	164	215	263	204	104	141	0	1,919
Debt Service	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Capital Projects	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL DISBURSEMENTS	9,182	9,327	11,172	10,457	9,280	13,166	10,907	10,229	11,172	9,633	10,235	11,658	0	126,418
OTHER FINANCING SOURCES (USES):														
Transfers from Other Funds	380	469	650	459	168	547	137	423	62	56	231	787	(589)	3,780
Transfers to Other Funds	(205)	(255)	(284)	(545)	(845)	(287)	(218)	(48)	(274)	(281)	(401)	(804)	589	(3,858)
NET OTHER FINANCING SOURCES/(USES)	175	214	366	(86)	(677)	260	(81)	375	(212)	(225)	(170)	(17)	0	(78)
Excess/(Deficiency) of Receipts over Disbursements	3,817	(392)	(696)	358	1,760	(2,885)	1,161	1,118	(1,650)	1,942	(644)	(798)	0	3,091
CLOSING BALANCE	21,935	21,543	20,847	21,205	22,965	20,080	21,241	22,359	20,709	22,651	22,007	21,209	0	21,209

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

	2025 April Actuals	May Actuals	June Actuals	July Actuals	August Actuals	September Actuals	October Actuals	November Actuals	December Actuals	2026 January Actuals	February Actuals	March Actuals	Intra-Fund Transfer Eliminations	Total
OPENING BALANCE	10,289	11,584	12,226	12,376	12,523	13,489	10,871	11,433	12,480	11,745	12,414	12,524		10,289
RECEIPTS:														
Personal Income Tax	0	0	0	0	0	0	0	0	0	1,329	0	20	0	1,349
Consumption/Use Taxes	217	158	231	171	170	258	174	168	244	173	143	169	0	2,276
Business Taxes	286	62	451	98	71	317	65	73	358	107	87	693	0	2,668
Other Taxes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Taxes	503	220	682	269	241	575	239	241	602	1,609	230	882	0	6,293
HCRA	587	585	606	625	596	604	622	573	644	547	585	694	0	7,268
State University Income	471	415	372	482	500	773	566	504	423	730	657	374	0	6,267
Lottery	335	245	254	324	266	307	333	268	354	265	254	334	0	3,539
Medicaid	85	89	95	86	100	90	82	96	94	90	101	85	0	1,093
Motor Vehicle Fees	31	18	17	16	20	14	18	13	16	25	18	11	0	217
Other Transactions	444	421	410	428	1,026	539	1,005	1,535	535	956	399	609	0	8,307
Total Miscellaneous Receipts	1,953	1,773	1,754	1,961	2,508	2,327	2,626	2,989	2,066	2,613	2,014	2,107	0	26,691
Federal Receipts	0	0	0	0	0	0	0	0	0	0	(8)	0	0	(8)
TOTAL RECEIPTS	2,456	1,993	2,436	2,230	2,749	2,902	2,865	3,230	2,668	4,222	2,236	2,989	0	32,976
DISBURSEMENTS:														
School Aid	0	5	280	0	0	3,876	170	170	170	170	170	303	0	5,314
Higher Education	0	0	0	0	0	0	0	0	0	0	0	0	0	0
All Other Education	0	0	0	0	0	0	0	0	1	0	2	2	0	5
STAR	0	0	0	0	0	0	0	0	0	1,329	0	20	0	1,349
Medicaid - DOH	449	0	789	556	440	523	525	523	391	701	836	1,397	0	7,130
Public Health	85	106	461	93	188	226	204	122	252	98	86	299	0	2,220
Mental Hygiene	1	3	11	11	3	11	22	3	21	8	3	27	0	124
Children and Families	0	0	0	0	0	0	0	0	0	0	0	1	0	1
Temporary & Disability Assistance	0	0	2	1	0	0	1	0	1	2	1	1	0	9
Transportation	93	638	375	602	370	387	442	738	1,175	78	127	60	0	5,085
Unrestricted Aid	0	0	0	0	0	0	0	0	0	0	0	0	0	0
All Other	39	93	44	56	62	51	54	71	81	156	157	63	0	927
Total Assistance and Grants	667	845	1,962	1,319	1,063	5,074	1,418	1,627	2,092	2,542	1,382	2,173	0	22,164
Personal Service	511	509	471	777	489	474	537	517	731	509	511	495	0	6,531
Non-Personal Service	317	283	345	317	312	338	366	280	334	373	347	372	0	3,984
Total State Operations	828	792	816	1,094	801	812	903	797	1,065	882	858	867	0	10,515
General State Charges	45	155	93	92	73	161	117	179	233	175	73	96	0	1,492
Capital Projects	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL DISBURSEMENTS	1,540	1,792	2,871	2,505	1,937	6,047	2,438	2,603	3,390	3,599	2,313	3,136	0	34,171
OTHER FINANCING SOURCES (USES):														
Transfers from Other Funds	380	469	650	459	168	547	137	423	62	56	231	787	(589)	3,780
Transfers to Other Funds	(1)	(28)	(65)	(37)	(14)	(20)	(2)	(3)	(75)	(10)	(44)	(432)	589	(142)
NET OTHER FINANCING SOURCES/(USES)	379	441	585	422	154	527	135	420	(13)	46	187	355	0	3,638
Excess/(Deficiency) of Receipts over Disbursements	1,295	642	150	147	966	(2,618)	562	1,047	(735)	669	110	208	0	2,443
CLOSING BALANCE	11,584	12,226	12,376	12,523	13,489	10,871	11,433	12,480	11,745	12,414	12,524	12,732	0	12,732

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

	2025 April Actuals	May Actuals	June Actuals	July Actuals	August Actuals	September Actuals	October Actuals	November Actuals	December Actuals	2026 January Actuals	February Actuals	March Actuals	Total
OPENING BALANCE	7,829	10,351	9,317	8,471	8,682	9,476	9,209	9,808	9,879	8,964	10,237	9,483	7,829
RECEIPTS:													
Miscellaneous Receipts	55	63	76	50	56	52	39	63	45	40	50	41	630
Federal Receipts	10,313	6,665	7,598	8,621	8,912	7,067	9,245	7,679	7,021	7,538	7,475	7,847	95,981
TOTAL RECEIPTS	10,368	6,728	7,674	8,671	8,968	7,119	9,284	7,742	7,066	7,578	7,525	7,888	96,611
DISBURSEMENTS:													
School Aid	612	350	301	234	90	113	153	134	358	210	544	338	3,437
Higher Education	0	0	12	1	0	0	0	0	5	0	0	1	19
All Other Education	78	63	61	33	55	80	57	46	48	49	40	44	654
STAR	0	0	0	0	0	0	0	0	0	0	0	0	0
Medicaid - DOH	6,060	5,948	5,607	6,191	5,948	5,275	7,134	6,396	6,155	5,028	5,604	6,314	71,660
Public Health	158	142	439	181	293	425	149	209	396	267	150	527	3,336
Mental Hygiene	30	17	14	29	18	17	19	32	15	5	14	3	213
Children and Families	58	55	302	130	103	388	146	80	42	11	125	66	1,506
Temporary & Disability Assistance	335	175	899	262	273	423	365	159	308	81	570	770	4,620
Transportation	2	4	11	3	7	8	13	4	8	5	5	7	77
Unrestricted Aid	0	0	0	0	0	0	0	0	0	0	0	0	0
All Other	172	513	407	638	285	(17)	161	297	180	131	189	148	3,104
Total Assistance and Grants	7,505	7,267	8,053	7,702	7,072	6,712	8,197	7,357	7,515	5,787	7,241	8,218	88,626
Personal Service	70	63	91	90	66	63	72	71	90	64	62	67	869
Non-Personal Service	67	138	120	123	168	313	153	162	147	154	588	192	2,325
Total State Operations	137	201	211	213	234	376	225	233	237	218	650	259	3,194
General State Charges	0	67	37	37	37	31	47	36	30	29	31	45	427
Debt Service	0	0	0	0	0	0	0	0	0	0	0	0	0
Capital Projects	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL DISBURSEMENTS	7,642	7,535	8,301	7,952	7,343	7,119	8,469	7,626	7,782	6,034	7,922	8,522	92,247
OTHER FINANCING SOURCES (USES):													
Transfers from Other Funds	0	0	0	0	0	0	0	0	0	0	0	0	0
Transfers to Other Funds	(204)	(227)	(219)	(508)	(831)	(267)	(216)	(45)	(199)	(271)	(357)	(372)	(3,716)
NET OTHER FINANCING SOURCES/(USES)	(204)	(227)	(219)	(508)	(831)	(267)	(216)	(45)	(199)	(271)	(357)	(372)	(3,716)
Excess/(Deficiency) of Receipts over Disbursements	2,522	(1,034)	(846)	211	794	(267)	599	71	(915)	1,273	(754)	(1,006)	648
CLOSING BALANCE	10,351	9,317	8,471	8,682	9,476	9,209	9,808	9,879	8,964	10,237	9,483	8,477	8,477

CASHFLOW
DEBT SERVICE FUNDS
FY 2026
(millions of dollars)

	2025 April Actuals	May Actuals	June Actuals	July Actuals	August Actuals	September Actuals	October Actuals	November Actuals	December Actuals	2026 January Actuals	February Actuals	March Actuals	Total
OPENING BALANCE	117	175	323	190	445	564	85	226	166	237	679	1,298	117
RECEIPTS:													
Personal Income Tax	4,846	1,913	2,846	2,248	2,125	2,779	1,011	1,347	3,345	4,942	3,639	2,664	33,705
Consumption/Use Taxes	737	758	939	792	819	978	836	813	960	854	711	883	10,080
Business Taxes	40	88	1,841	(12)	(3)	1,554	(412)	(11)	3,055	264	74	3,585	10,063
Other Taxes	95	114	82	87	128	104	101	95	101	117	91	82	1,197
Total Taxes	5,718	2,873	5,708	3,115	3,069	5,415	1,536	2,244	7,461	6,177	4,515	7,214	55,045
Miscellaneous Receipts	98	54	35	52	36	52	51	51	17	62	43	29	580
Federal Receipts	29	0	0	1	20	7	0	0	0	0	1	0	58
TOTAL RECEIPTS	5,845	2,927	5,743	3,168	3,125	5,474	1,587	2,295	7,478	6,239	4,559	7,243	55,683
DISBURSEMENTS:													
State Operations	0	0	0	15	7	2	0	1	1	0	4	6	36
Debt Service	4	15	9	0	48	212	1	6	7	0	221	5,227	5,750
TOTAL DISBURSEMENTS	4	15	9	15	55	214	1	7	8	0	225	5,233	5,786
OTHER FINANCING SOURCES (USES):													
Transfers from Other Funds	204	194	100	336	126	19	206	30	189	454	336	189	2,383
Transfers to Other Funds	(5,987)	(2,958)	(5,967)	(3,234)	(3,077)	(5,758)	(1,651)	(2,378)	(7,588)	(6,251)	(4,051)	(3,393)	(52,293)
NET OTHER FINANCING SOURCES/(USES)	(5,783)	(2,764)	(5,867)	(2,898)	(2,951)	(5,739)	(1,445)	(2,348)	(7,399)	(5,797)	(3,715)	(3,204)	(49,910)
Excess/(Deficiency) of Receipts over Disbursements	58	148	(133)	255	119	(479)	141	(60)	71	442	619	(1,194)	(13)
CLOSING BALANCE	175	323	190	445	564	85	226	166	237	679	1,298	104	104

CASHFLOW
CAPITAL PROJECTS FUNDS
FY 2026
(millions of dollars)

	2025 April Actuals	May Actuals	June Actuals	July Actuals	August Actuals	September Actuals	October Actuals	November Actuals	December Actuals	2026 January Actuals	February Actuals	March Actuals	Total
OPENING BALANCE	(1,455)	(1,557)	(1,826)	(1,987)	(1,960)	(2,363)	(2,589)	(2,006)	(2,412)	(2,836)	(3,223)	(3,229)	(1,455)
RECEIPTS:													
Consumption/Use Taxes	47	43	67	44	45	74	47	40	65	49	43	61	625
Business Taxes	47	50	52	47	51	52	51	44	49	47	40	42	572
Other Taxes	0	0	26	26	26	26	26	25	26	26	26	24	257
Total Taxes	94	93	145	117	122	152	124	109	140	122	109	127	1,454
Miscellaneous Receipts	78	198	139	1,290	94	102	522	96	114	99	109	4,701	7,542
Federal Receipts	119	203	244	171	202	277	294	211	237	141	421	348	2,868
TOTAL RECEIPTS	291	494	528	1,578	418	531	940	416	491	362	639	5,176	11,864
DISBURSEMENTS:													
Higher Education	0	0	0	0	0	0	0	0	0	0	0	0	0
All Other Education	1	1	1	3	1	1	1	1	2	8	11	17	48
Public Health	89	38	16	58	62	159	32	61	76	26	132	72	821
Mental Hygiene	6	8	22	19	5	12	4	12	25	7	23	9	152
School Aid	0	6	0	57	0	7	8	0	7	30	0	5	120
Temporary & Disability Assistance	0	28	0	36	0	0	10	0	36	0	0	35	145
Transportation	38	34	175	25	39	253	61	383	614	46	37	302	2,007
All Other Local	121	265	300	233	761	279	180	356	606	442	193	461	4,197
Total Assistance and Grants	255	380	514	431	868	711	296	813	1,366	559	396	901	7,490
Economic Development	11	13	11	28	25	29	31	28	30	10	16	25	257
Parks & the Environment	53	57	135	87	73	73	95	94	91	114	71	159	1,102
Transportation	315	508	408	490	460	479	494	418	439	344	369	394	5,118
Health & Social Welfare	4	6	6	8	7	10	7	10	19	15	10	17	119
Mental Hygiene	33	55	57	54	53	48	60	57	71	29	44	73	634
Public Protection	37	52	95	53	40	51	72	46	65	52	37	62	662
Education	71	129	163	145	141	169	158	137	252	121	151	218	1,855
All Other	28	34	56	57	73	46	65	81	57	41	69	50	657
Total Capital Projects	552	854	931	922	872	905	982	871	1,024	726	767	998	10,404
TOTAL DISBURSEMENTS	807	1,234	1,445	1,353	1,740	1,616	1,278	1,684	2,390	1,285	1,163	1,899	17,894
OTHER FINANCING SOURCES (USES):													
Transfers from Other Funds	414	470	761	(186)	945	860	924	864	1,525	538	520	(2,022)	5,613
Transfers to Other Funds	0	1	(5)	(12)	(26)	(1)	(3)	(2)	(50)	(2)	(2)	(509)	(611)
Bond and Note Proceeds	0	0	0	0	0	0	0	0	0	0	0	0	0
NET OTHER FINANCING SOURCES/(USES)	414	471	756	(198)	919	859	921	862	1,475	536	518	(2,531)	5,002
Excess/(Deficiency) of Receipts over Disbursements	(102)	(269)	(161)	27	(403)	(226)	583	(406)	(424)	(387)	(6)	746	(1,028)
CLOSING BALANCE	(1,557)	(1,826)	(1,987)	(1,960)	(2,363)	(2,589)	(2,006)	(2,412)	(2,836)	(3,223)	(3,229)	(2,483)	(2,483)

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

	2025 April Actuals	May Actuals	June Actuals	July Actuals	August Actuals	September Actuals	October Actuals	November Actuals	December Actuals	2026 January Actuals	February Actuals	March Actuals	Total
OPENING BALANCE	(1,077)	(1,139)	(1,407)	(1,637)	(1,575)	(1,974)	(2,186)	(1,653)	(2,072)	(2,538)	(2,665)	(2,808)	(1,077)
RECEIPTS:													
Consumption/Use Taxes	47	43	67	44	45	74	47	40	65	49	43	61	625
Business Taxes	47	50	52	47	51	52	51	44	49	47	40	42	572
Other Taxes	0	0	26	26	26	26	26	25	26	26	26	24	257
Total Taxes	94	93	145	117	122	152	124	109	140	122	109	127	1,454
Miscellaneous Receipts	78	198	139	1,290	94	102	522	95	113	99	109	4,701	7,540
Federal Receipts	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL RECEIPTS	172	291	284	1,407	216	254	646	204	253	221	218	4,828	8,994
DISBURSEMENTS:													
Higher Education	0	0	0	0	0	0	0	0	0	0	0	0	0
All Other Education	1	1	1	3	1	1	1	1	2	8	11	17	48
Public Health	87	38	16	58	62	82	32	44	76	26	18	64	603
Mental Hygiene	6	8	22	19	5	12	4	12	25	7	23	9	152
School Aid	0	6	0	57	0	7	8	0	7	30	0	5	120
Temporary & Disability Assistance	0	28	0	36	0	0	10	0	36	0	0	35	145
Transportation	2	20	166	6	2	233	24	353	573	3	1	247	1,630
All Other Local	121	262	300	233	760	278	179	351	600	191	190	457	3,922
Total Assistance and Grants	217	363	505	412	830	613	258	761	1,319	265	243	834	6,620
Economic Development	11	13	11	28	25	29	31	28	30	10	16	25	257
Parks & the Environment	51	55	132	85	70	67	93	93	88	112	70	157	1,073
Transportation	200	328	252	309	299	296	298	277	303	243	241	227	3,273
Health & Social Welfare	3	5	5	7	6	9	6	9	18	14	9	18	109
Mental Hygiene	33	55	57	54	53	48	60	57	71	29	44	73	634
Public Protection	35	48	89	50	37	48	65	42	57	49	36	56	612
Education	70	129	163	145	141	169	158	137	252	121	151	218	1,854
All Other	28	34	56	57	73	46	65	81	57	41	69	49	656
Total Capital Projects	431	667	765	735	704	712	776	724	876	619	636	823	8,468
TOTAL DISBURSEMENTS	648	1,030	1,270	1,147	1,534	1,325	1,034	1,485	2,195	884	879	1,657	15,088
OTHER FINANCING SOURCES (USES):													
Transfers from Other Funds	414	470	761	(186)	945	860	924	864	1,525	538	520	(2,060)	5,575
Transfers to Other Funds	0	1	(5)	(12)	(26)	(1)	(3)	(2)	(49)	(2)	(2)	(509)	(610)
Bond and Note Proceeds	0	0	0	0	0	0	0	0	0	0	0	0	0
NET OTHER FINANCING SOURCES/(USES)	414	471	756	(198)	919	859	921	862	1,476	536	518	(2,569)	4,965
Excess/(Deficiency) of Receipts over Disbursements	(62)	(268)	(230)	62	(399)	(212)	533	(419)	(466)	(127)	(143)	602	(1,129)
CLOSING BALANCE	(1,139)	(1,407)	(1,637)	(1,575)	(1,974)	(2,186)	(1,653)	(2,072)	(2,538)	(2,665)	(2,808)	(2,206)	(2,206)

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

	2025 April Actuals	May Actuals	June Actuals	July Actuals	August Actuals	September Actuals	October Actuals	November Actuals	December Actuals	2026 January Actuals	February Actuals	March Actuals	Total
OPENING BALANCE	(378)	(418)	(419)	(350)	(385)	(389)	(403)	(353)	(340)	(298)	(558)	(421)	(378)
RECEIPTS:													
Consumption/Use Taxes	0	0	0	0	0	0	0	0	0	0	0	0	0
Business Taxes	0	0	0	0	0	0	0	0	0	0	0	0	0
Other Taxes	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Taxes	0	0	0	0	0	0	0	0	0	0	0	0	0
Miscellaneous Receipts	0	0	0	0	0	0	0	1	1	0	0	0	2
Federal Receipts	119	203	244	171	202	277	294	211	237	141	421	348	2,868
TOTAL RECEIPTS	119	203	244	171	202	277	294	212	238	141	421	348	2,870
DISBURSEMENTS:													
Public Health	2	0	0	0	0	77	0	17	0	0	114	8	218
Transportation	36	14	9	19	37	20	37	30	41	43	36	55	377
All Other Local	0	3	0	0	1	1	1	5	6	251	3	4	275
Total Assistance and Grants	38	17	9	19	38	98	38	52	47	294	153	67	870
Economic Development	0	0	0	0	0	0	0	0	0	0	0	0	0
Parks & the Environment	2	2	3	2	3	6	2	1	3	2	1	2	29
Transportation	115	180	156	181	161	183	196	141	136	101	128	167	1,845
Health & Social Welfare	1	1	1	1	1	1	1	1	1	1	1	(1)	10
Mental Hygiene	0	0	0	0	0	0	0	0	0	0	0	0	0
Public Protection	2	4	6	3	3	3	7	4	8	3	1	6	50
Education	1	0	0	0	0	0	0	0	0	0	0	0	1
All Other	0	0	0	0	0	0	0	0	0	0	0	1	1
Total Capital Projects	121	187	166	187	168	193	206	147	148	107	131	175	1,936
TOTAL DISBURSEMENTS	159	204	175	206	206	291	244	199	195	401	284	242	2,806
OTHER FINANCING SOURCES (USES):													
Transfers from Other Funds	0	0	0	0	0	0	0	0	0	0	0	38	38
Transfers to Other Funds	0	0	0	0	0	0	0	0	(1)	0	0	0	(1)
Bond and Note Proceeds	0	0	0	0	0	0	0	0	0	0	0	0	0
NET OTHER FINANCING SOURCES/(USES)	0	0	0	0	0	0	0	0	(1)	0	0	38	37
Excess/(Deficiency) of Receipts over Disbursements	(40)	(1)	69	(35)	(4)	(14)	50	13	42	(260)	137	144	101
CLOSING BALANCE	(418)	(419)	(350)	(385)	(389)	(403)	(353)	(340)	(298)	(558)	(421)	(277)	(277)

CASHFLOW
STATE FUNDS
FY 2026
(millions of dollars)

	2025 April Actuals	May Actuals	June Actuals	July Actuals	August Actuals	September Actuals	October Actuals	November Actuals	December Actuals	2026 January Actuals	February Actuals	March Actuals	Intra-Fund Transfer Eliminations	Total
OPENING BALANCE	66,245	71,712	66,036	64,519	64,717	65,317	66,408	62,436	58,455	63,391	68,345	68,715		66,245
RECEIPTS:														
Personal Income Tax	9,693	3,825	5,692	4,496	4,250	5,558	2,021	2,696	6,688	9,884	7,278	5,329	0	67,410
Consumption/Use Taxes	1,791	1,756	2,220	1,855	1,900	2,335	1,939	1,874	2,271	1,982	1,639	2,023	0	23,585
Business Taxes	1,367	335	5,813	236	251	4,990	(558)	102	8,058	745	497	11,419	0	33,255
Other Taxes	264	268	184	226	306	261	296	253	278	200	231	463	0	3,230
Total Taxes	13,115	6,184	13,909	6,813	6,707	13,144	3,698	4,925	17,295	12,811	9,645	19,234	0	127,480
Abandoned Property	1	0	0	0	10	100	30	130	0	30	10	643	0	954
ABC License Fee	5	3	5	4	6	6	7	5	5	12	6	5	0	69
HCRA	587	585	606	625	596	604	622	573	644	547	585	694	0	7,268
Investment Income	222	217	221	200	194	193	192	183	159	161	171	163	0	2,276
Licenses, Fees, etc.	112	36	56	86	35	97	87	74	81	89	52	85	0	890
Lottery	335	245	254	324	266	307	333	268	354	265	254	334	0	3,539
Medicaid	85	89	95	86	100	90	82	96	94	90	101	85	0	1,093
Motor Vehicle Fees	55	55	43	63	38	41	13	21	61	30	13	113	0	546
Reimbursements	(16)	122	103	(48)	89	42	37	(15)	(35)	56	37	48	0	420
State University Income	471	415	372	482	500	773	566	504	423	730	657	374	0	6,267
Extraordinary Settlements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Other Transactions	627	677	598	1,782	1,161	739	1,595	1,692	711	1,121	559	5,374	0	16,636
Total Miscellaneous Receipts	2,484	2,444	2,353	3,604	2,995	2,992	3,564	3,531	2,497	3,131	2,445	7,918	0	39,958
Federal Receipts	29	0	0	1	20	7	0	1	0	0	(7)	0	0	51
TOTAL RECEIPTS	15,628	8,628	16,262	10,418	9,722	16,143	7,262	8,457	19,792	15,942	12,083	27,152	0	167,489
DISBURSEMENTS:														
School Aid	2,357	5,075	1,706	325	767	5,871	963	2,101	3,169	1,537	1,278	12,085	0	37,234
Higher Education	60	39	920	186	53	157	564	36	140	78	51	1,266	0	3,550
All Other Education	46	265	240	734	170	366	75	68	238	253	180	379	0	3,014
STAR	0	0	0	0	0	0	0	0	0	1,329	0	20	0	1,349
Medicaid - DOH	3,579	3,695	2,271	3,547	3,596	1,859	3,864	3,547	1,880	2,699	1,891	1,557	0	33,985
Public Health	215	192	532	240	284	476	314	199	453	76	157	544	0	3,682
Mental Hygiene	169	133	1,412	373	115	1,394	285	225	1,455	457	1,333	1,124	0	8,475
Children and Families	72	89	154	59	35	330	611	125	480	283	601	998	0	3,837
Temporary & Disability Assistance	118	231	151	157	134	118	157	1,010	164	61	208	290	0	2,799
Transportation	95	709	563	654	399	620	466	1,150	1,769	81	165	314	0	6,985
Unrestricted Aid	0	13	389	35	51	118	7	0	186	0	0	65	0	864
All Other	258	446	312	316	987	205	345	532	844	445	493	832	0	6,015
Total Assistance and Grants	6,969	10,887	8,650	6,626	6,591	11,514	7,651	8,993	10,778	7,299	6,357	19,474	0	111,789
Personal Service	1,528	1,639	1,296	1,959	1,384	1,362	1,643	1,448	1,897	1,362	1,430	1,374	0	18,322
Non-Personal Service	489	542	591	640	625	670	627	567	658	639	743	943	0	7,734
Total State Operations	2,017	2,181	1,887	2,599	2,009	2,032	2,270	2,015	2,555	2,001	2,173	2,317	0	26,056
General State Charges	941	782	651	769	596	768	748	742	842	837	2,677	1,482	0	11,835
Debt Service	4	15	9	0	48	212	1	6	7	0	221	5,227	0	5,750
Capital Projects	431	667	765	735	704	712	776	724	876	619	636	823	0	8,468
TOTAL DISBURSEMENTS	10,362	14,532	11,962	10,729	9,948	15,238	11,446	12,480	15,058	10,756	12,064	29,323	0	163,898
OTHER FINANCING SOURCES (USES):														
Transfers from other funds	6,958	4,082	7,484	4,031	5,006	7,179	2,904	3,680	9,472	7,309	5,092	3,059	(589)	65,667
Transfers to other funds	(6,757)	(3,854)	(13,301)	(3,522)	(4,180)	(6,993)	(2,692)	(3,638)	(9,270)	(7,541)	(4,741)	(2,795)	589	(68,695)
Bond and note proceeds	0	0	0	0	0	0	0	0	0	0	0	0	0	0
NET OTHER FINANCING SOURCES/(USES)	201	228	(5,817)	509	826	186	212	42	202	(232)	351	264	0	(3,028)
Excess/(Deficiency) of Receipts over Disbursements	5,467	(5,676)	(1,517)	198	600	1,091	(3,972)	(3,981)	4,936	4,954	370	(1,907)	0	563
CLOSING BALANCE	71,712	66,036	64,519	64,717	65,317	66,408	62,436	58,455	63,391	68,345	68,715	66,808	0	66,808

CASHFLOW
GENERAL FUND
FY 2027
(millions of dollars)

	2026 April Actuals	May Actuals	June Actuals	July Actuals	August Actuals	September Actuals	October Projected	November Projected	December Projected	2027 January Projected	February Projected	March Projected	Total
OPENING BALANCE	56,178	59,895	53,661	62,144	61,144	59,129	63,919	60,565	54,863	64,366	67,877	63,936	56,178
RECEIPTS:													
Personal Income Tax	5,227	2,025	3,191	2,391	2,171	3,193	1,281	1,388	3,625	3,789	3,451	3,742	35,474
Consumption/Use Taxes	853	850	1,064	951	898	1,090	926	886	1,038	949	775	955	11,235
Business Taxes	912	228	4,651	130	183	4,730	(367)	(63)	6,146	183	(11)	7,469	24,191
Other Taxes	167	114	96	273	144	210	125	125	131	124	124	123	1,756
Total Taxes	7,159	3,217	9,002	3,745	3,396	9,223	1,965	2,336	10,940	5,045	4,339	12,289	72,656
Abandoned Property	1	0	0	0	10	100	30	130	0	30	10	239	550
ABC License Fee	5	5	6	5	4	5	4	4	4	7	5	6	60
Investment Income	187	177	181	177	194	189	195	190	190	190	190	190	2,250
Licenses, Fees, etc.	92	53	56	121	60	83	80	70	75	75	75	90	930
Motor Vehicle Fees	187	37	31	(137)	12	41	21	15	25	19	17	58	326
Reimbursements	12	(41)	121	5	(3)	(78)	19	38	105	36	33	86	333
Extraordinary Settlements	0	0	0	0	0	0	0	0	0	0	0	0	0
Other Transactions	6	3	19	11	14	46	122	11	25	91	12	42	402
Total Miscellaneous Receipts	490	234	414	182	291	386	471	458	424	448	342	711	4,851
Federal Receipts	0	0	1	0	0	0	0	0	0	0	0	(1)	0
PIT in Excess of Revenue Bond Debt Service	5,254	2,017	3,191	2,289	1,794	3,309	1,281	1,381	3,625	4,939	2,549	(1,902)	29,727
PTET in Excess of Revenue Bond Debt Service	24	118	2,293	11	88	2,061	(557)	(36)	3,870	128	65	4,230	12,295
ECEP in Excess of Revenue Bond Debt Service	0	0	0	0	0	0	0	0	7	0	0	3	10
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	706	716	1,097	858	818	1,040	812	790	939	838	687	1,064	10,365
Real Estate Taxes in Excess of CW/CA Debt Service	116	102	95	112	115	118	99	93	91	98	93	73	1,205
All Other	258	159	207	792	227	297	284	170	329	216	182	677	3,798
Total Transfers from Other Funds	6,358	3,112	6,883	4,062	3,042	6,825	1,919	2,398	8,861	6,219	3,576	4,145	57,400
TOTAL RECEIPTS	14,007	6,563	16,300	7,989	6,729	16,434	4,355	5,192	20,225	11,712	8,257	17,144	134,907
DISBURSEMENTS:													
School Aid	2,348	5,558	1,564	109	906	2,084	1,078	2,459	3,321	1,240	1,330	11,975	33,972
Higher Education	97	27	993	40	202	182	547	35	109	132	545	838	3,747
All Other Education	83	284	234	365	740	407	74	290	222	133	339	271	3,442
Medicaid - DOH	4,475	3,790	640	3,986	3,052	2,161	2,846	2,639	855	1,251	1,853	400	27,948
Public Health	65	101	49	129	61	85	63	80	83	2	83	260	1,061
Mental Hygiene	47	66	1,351	192	70	1,607	114	188	1,303	379	816	1,077	7,210
Children and Families	79	58	322	74	52	673	133	1,058	547	858	571	918	5,343
Temporary & Disability Assistance	123	119	252	132	133	836	131	157	148	115	152	251	2,549
Transportation	0	54	19	0	62	8	2	67	29	2	43	30	316
Unrestricted Aid	1	11	682	0	692	99	7	1	187	1	1	76	1,758
All Other	97	120	68	(78)	251	123	95	139	164	294	344	714	2,331
Total Assistance and Grants	7,415	10,188	6,174	4,949	6,221	8,265	5,090	7,113	6,968	4,407	6,077	16,810	89,677
Personal Service	1,213	910	914	1,153	923	974	1,232	959	1,168	1,134	1,125	1,268	12,973
Non-Personal Service	214	184	347	354	394	347	309	312	328	364	394	603	4,150
Total State Operations	1,427	1,094	1,261	1,507	1,317	1,321	1,541	1,271	1,496	1,498	1,519	1,871	17,123
General State Charges	783	702	862	735	595	729	773	617	763	697	3,149	1,643	12,048
Debt Service	7	0	0	48	(1)	(2)	6	0	0	248	(12)	(15)	279
Capital Projects	441	400	(1,148)	1,180	541	1,133	117	1,516	1,339	1,274	1,380	(3,092)	5,081
SUNY Operations	90	334	420	342	5	75	14	305	10	10	36	155	1,796
Other Purposes	127	79	248	228	66	123	168	72	146	67	49	1,232	2,605
Total Transfers to Other Funds	665	813	(480)	1,798	611	1,329	305	1,893	1,495	1,599	1,453	(1,720)	9,761
TOTAL DISBURSEMENTS	10,290	12,797	7,817	8,989	8,744	11,644	7,709	10,894	10,722	8,201	12,198	18,604	128,609
Excess/(Deficiency) of Receipts over Disbursements	3,717	(6,234)	8,483	(1,000)	(2,015)	4,790	(3,354)	(5,702)	9,503	3,511	(3,941)	(1,460)	6,298
CLOSING BALANCE	59,895	53,661	62,144	61,144	59,129	63,919	60,565	54,863	64,366	67,877	63,936	62,476	62,476

CASHFLOW
STATE OPERATING FUNDS
FY 2027
(millions of dollars)

	2026 April Actuals	May Actuals	June Actuals	July Actuals	August Actuals	September Actuals	October Projected	November Projected	December Projected	2027 January Projected	February Projected	March Projected	Intra-Fund Transfer Eliminations	Total
OPENING BALANCE	69,014	74,144	69,559	78,767	79,542	78,142	79,602	76,410	70,773	78,936	82,340	78,838		69,014
RECEIPTS:														
Personal Income Tax	10,454	4,050	6,382	4,783	4,342	6,386	2,562	2,778	7,250	10,096	6,902	7,502	0	73,487
Consumption/Use Taxes	1,878	1,823	2,348	2,026	1,925	2,395	1,969	1,903	2,317	2,023	1,667	2,093	0	24,367
Business Taxes	1,286	479	7,514	242	381	7,383	(813)	(22)	10,574	437	118	12,296	0	39,875
Other Taxes	286	219	194	387	262	330	227	221	232	225	220	201	0	3,004
Total Taxes	13,904	6,571	16,438	7,438	6,910	16,494	3,945	4,880	20,373	12,781	8,907	22,092	0	140,733
Abandoned Property	1	0	0	0	10	100	30	130	0	30	10	239	0	550
ABC License Fee	5	5	6	5	4	5	4	4	4	7	5	6	0	60
HCRA	569	693	809	697	621	714	760	610	610	550	600	340	0	7,573
Investment Income	187	177	181	177	194	189	195	190	190	190	190	190	0	2,250
Licenses, Fees, etc.	92	53	56	121	60	83	80	70	75	75	75	90	0	930
Lottery	323	226	224	279	236	277	197	196	278	218	200	512	0	3,166
Medicaid	90	104	84	83	99	90	90	90	90	90	90	80	0	1,080
Motor Vehicle Fees	191	55	46	(101)	29	56	37	31	44	40	37	73	0	538
Reimbursements	12	(41)	121	5	(3)	(78)	19	38	105	36	33	86	0	333
State University Income	458	456	401	488	693	719	759	463	409	721	786	178	0	6,531
Extraordinary Settlements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Other Transactions	698	1,479	505	1,244	536	685	639	1,067	539	1,253	310	(2,009)	0	6,946
Total Miscellaneous Receipts	2,626	3,207	2,433	2,998	2,479	2,840	2,810	2,889	2,344	3,210	2,336	(215)	0	29,957
Federal Receipts	27	0	1	1	14	0	6	0	0	0	(7)	(14)	0	28
TOTAL RECEIPTS	16,557	9,778	18,872	10,437	9,403	19,334	6,761	7,769	22,717	15,991	11,236	21,863	0	170,718
DISBURSEMENTS:														
School Aid	2,348	5,563	1,842	109	906	5,822	1,238	2,619	3,481	1,400	1,490	12,279	0	39,097
Higher Education	97	27	993	40	202	182	547	35	109	132	545	838	0	3,747
All Other Education	84	284	234	365	740	411	76	291	224	134	340	272	0	3,455
STAR	0	0	0	0	0	0	0	1	0	1,259	0	10	0	1,270
Medicaid - DOH	4,915	4,180	1,130	4,426	3,490	2,890	3,466	3,339	2,045	3,393	2,995	3,303	0	39,572
Public Health	146	181	387	219	224	300	174	222	311	80	178	550	0	2,972
Mental Hygiene	49	68	1,371	195	73	1,625	151	200	1,310	392	817	1,113	0	7,364
Children and Families	79	58	322	74	53	673	133	1,058	547	858	571	921	0	5,347
Temporary & Disability Assistance	124	119	252	133	133	836	131	157	148	115	152	251	0	2,551
Transportation	84	678	443	411	676	421	460	866	1,323	63	139	120	0	5,684
Unrestricted Aid	1	11	682	0	692	99	7	1	187	1	1	76	0	1,758
All Other	162	192	149	7	365	178	202	236	249	235	351	582	0	2,908
Total Assistance and Grants	8,089	11,361	7,805	5,979	7,554	13,437	6,585	9,025	9,934	8,062	7,579	20,315	0	115,725
Personal Service	1,769	1,426	1,391	1,899	1,424	1,501	1,808	1,546	1,860	1,718	1,642	1,784	0	19,768
Non-Personal Service	539	465	765	690	730	692	782	689	683	835	819	989	0	8,678
Total State Operations	2,308	1,891	2,156	2,589	2,154	2,193	2,590	2,235	2,543	2,553	2,461	2,773	0	28,446
General State Charges	818	738	1,112	927	672	861	887	751	977	888	3,243	1,769	0	13,643
Debt Service	2	6	7	0	80	462	0	6	7	0	203	6,902	0	7,675
Capital Projects	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL DISBURSEMENTS	11,217	13,996	11,080	9,495	10,460	16,953	10,062	12,017	13,461	11,503	13,486	31,759	0	165,489
OTHER FINANCING SOURCES (USES):														
Transfers from other funds	6,845	3,578	7,839	5,191	3,272	7,263	2,350	2,926	9,243	6,764	3,798	5,568	(532)	64,105
Transfers to other funds	(7,055)	(3,945)	(6,423)	(5,358)	(3,615)	(8,184)	(2,241)	(4,315)	(10,336)	(7,848)	(5,050)	(1,466)	532	(65,304)
Bond and note proceeds	0	0	0	0	0	0	0	0	0	0	0	0	0	0
NET OTHER FINANCING SOURCES/(USES)	(210)	(367)	1,416	(167)	(343)	(921)	109	(1,389)	(1,093)	(1,084)	(1,252)	4,102	0	(1,199)
Excess/(Deficiency) of Receipts over Disbursements	5,130	(4,585)	9,208	775	(1,400)	1,460	(3,192)	(5,637)	8,163	3,404	(3,502)	(5,794)	0	4,030
CLOSING BALANCE	74,144	69,559	78,767	79,542	78,142	79,602	76,410	70,773	78,936	82,340	78,838	73,044	0	73,044

CASHFLOW
ALL GOVERNMENTAL FUNDS
FY 2027
(millions of dollars)

	2026 April Actuals	May Actuals	June Actuals	July Actuals	August Actuals	September Actuals	October Projected	November Projected	December Projected	2027 January Projected	February Projected	March Projected	Intra-Fund Transfer Eliminations	Total
OPENING BALANCE	75,008	81,217	75,590	88,800	89,288	86,363	87,328	82,995	76,879	86,505	88,531	83,105		75,008
RECEIPTS:														
Personal Income Tax	10,454	4,050	6,382	4,783	4,342	6,386	2,562	2,778	7,250	10,096	6,902	7,502	0	73,487
Consumption/Use Taxes	1,920	1,864	2,415	2,072	1,972	2,470	2,015	1,944	2,385	2,074	1,709	2,154	0	24,994
Business Taxes	1,330	523	7,565	298	429	7,430	(771)	21	10,617	486	165	12,343	0	40,436
Other Taxes	286	219	220	413	287	356	253	247	258	251	246	225	0	3,261
Total Taxes	13,990	6,656	16,582	7,566	7,030	16,642	4,059	4,990	20,510	12,907	9,022	22,224	0	142,178
Abandoned Property	1	0	0	0	10	100	30	130	0	30	10	239	0	550
ABC License Fee	5	5	6	5	4	5	4	4	4	7	5	6	0	60
HCRA	569	693	809	697	621	714	760	610	610	550	600	340	0	7,573
Investment Income	187	177	181	177	194	189	195	190	190	190	190	190	0	2,250
Licenses, Fees, etc.	92	53	56	121	60	83	80	70	75	75	75	90	0	930
Lottery	323	226	224	279	236	277	197	196	278	218	200	512	0	3,166
Medicaid	90	104	84	83	99	90	90	90	90	90	90	80	0	1,080
Motor Vehicle Fees	191	55	46	(101)	29	56	37	31	44	40	37	73	0	538
Reimbursements	12	(41)	121	5	(3)	(78)	19	38	105	36	33	86	0	333
State University Income	458	456	401	488	693	719	759	463	409	721	786	178	0	6,531
Extraordinary Settlements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Other Transactions	789	1,669	2,951	1,965	704	857	1,356	1,332	1,431	1,414	(266)	3,770	0	17,972
Total Miscellaneous Receipts	2,717	3,397	4,879	3,719	2,647	3,012	3,527	3,154	3,236	3,371	1,760	5,564	0	40,983
Federal Receipts	9,110	7,137	13,685	8,942	7,170	7,290	7,650	6,400	10,058	6,705	6,229	9,458	0	99,834
TOTAL RECEIPTS	25,817	17,190	35,146	20,227	16,847	26,944	15,236	14,544	33,804	22,983	17,011	37,246	0	282,995
DISBURSEMENTS:														
School Aid	2,722	5,833	2,345	477	977	6,308	1,457	2,807	3,737	1,656	1,746	12,548	0	42,613
Higher Education	97	27	993	40	202	182	547	35	127	132	545	839	0	3,766
All Other Education	232	373	516	431	773	486	126	357	285	179	382	323	0	4,463
STAR	0	0	0	0	0	0	0	1	0	1,259	0	10	0	1,270
Medicaid - DOH	10,992	9,989	6,683	11,095	9,682	8,287	10,438	9,178	9,024	9,330	8,570	12,148	0	115,416
Public Health	316	352	1,438	509	415	727	506	440	777	506	504	1,029	0	7,519
Mental Hygiene	69	88	1,402	222	98	1,651	203	254	1,381	424	885	1,179	0	7,856
Children and Families	119	148	589	185	174	985	146	1,073	562	873	586	937	0	6,377
Temporary & Disability Assistance	464	437	867	487	393	1,140	491	475	463	430	467	597	0	6,711
Transportation	152	747	636	962	758	646	505	912	1,808	116	187	1,314	0	8,743
Unrestricted Aid	1	11	682	0	692	99	7	1	187	1	1	76	0	1,758
All Other	770	1,394	865	622	1,275	537	471	665	949	1,138	1,174	542	0	10,402
Total Assistance and Grants	15,934	19,399	17,016	15,030	15,439	21,048	14,897	16,198	19,300	16,044	15,047	31,542	0	216,894
Personal Service	1,836	1,485	1,449	1,993	1,484	1,586	1,869	1,601	1,940	1,779	1,698	1,842	0	20,562
Non-Personal Service	612	542	978	826	1,108	965	957	828	831	1,032	1,018	1,264	0	10,961
Total State Operations	2,448	2,027	2,427	2,819	2,592	2,551	2,826	2,429	2,771	2,811	2,716	3,106	0	31,523
General State Charges	818	738	1,207	959	702	913	921	782	1,011	918	3,276	1,811	0	14,056
Debt Service	2	6	7	0	80	462	0	6	7	0	203	6,902	0	7,675
Capital Projects	406	643	1,243	931	959	1,338	921	1,240	1,091	1,176	1,190	319	0	11,457
TOTAL DISBURSEMENTS	19,608	22,813	21,900	19,739	19,772	26,312	19,565	20,655	24,180	20,949	22,432	43,680	0	281,605
OTHER FINANCING SOURCES (USES):														
Transfers from other funds	7,309	3,981	6,709	6,382	3,816	8,412	2,470	4,451	10,617	8,054	5,202	2,806	(532)	69,677
Transfers to other funds	(7,309)	(3,985)	(6,745)	(6,382)	(3,816)	(8,417)	(2,474)	(4,456)	(10,615)	(8,062)	(5,207)	(2,908)	532	(69,844)
Bond and note proceeds	0	0	0	0	0	338	0	0	0	0	0	(66)	0	272
NET OTHER FINANCING SOURCES/(USES)	0	(4)	(36)	0	0	333	(4)	(5)	2	(8)	(5)	(168)	0	105
Excess/(Deficiency) of Receipts over Disbursements	6,209	(5,627)	13,210	488	(2,925)	965	(4,333)	(6,116)	9,626	2,026	(5,426)	(6,602)	0	1,495
CLOSING BALANCE	81,217	75,590	88,800	89,288	86,363	87,328	82,995	76,879	86,505	88,531	83,105	76,503	0	76,503

CASHFLOW
SPECIAL REVENUE FUNDS
FY 2027
(millions of dollars)

	2026 April Actuals	May Actuals	June Actuals	July Actuals	August Actuals	September Actuals	October Projected	November Projected	December Projected	2027 January Projected	February Projected	March Projected	Intra-Fund Transfer Eliminations	Total
OPENING BALANCE	21,209	23,634	24,449	29,557	30,622	29,805	26,429	25,615	24,720	24,441	22,965	21,696		21,209
RECEIPTS:														
Personal Income Tax	0	0	0	0	0	0	0	1	0	1,259	0	10	0	1,270
Consumption/Use Taxes	222	161	267	179	171	271	172	168	280	176	146	209	0	2,422
Business Taxes	350	133	570	101	109	592	111	77	558	126	64	598	0	3,389
Other Taxes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Taxes	572	294	837	280	280	863	283	246	838	1,561	210	817	0	7,081
HCRA	569	693	809	697	621	714	760	610	610	550	600	340	0	7,573
State University Income	458	456	401	488	693	719	759	463	409	721	786	178	0	6,531
Lottery	323	226	224	279	236	277	197	196	278	218	200	512	0	3,166
Medicaid	90	104	84	83	99	90	90	90	90	90	90	80	0	1,080
Motor Vehicle Fees	4	18	15	36	17	15	16	16	19	21	20	15	0	212
Other Transactions	660	1,520	475	1,215	539	659	519	1,053	520	1,155	294	(2,418)	0	6,191
Total Miscellaneous Receipts	2,104	3,017	2,008	2,798	2,205	2,474	2,341	2,428	1,926	2,755	1,990	(1,293)	0	24,753
Federal Receipts	8,995	7,002	13,528	8,641	6,774	7,041	7,332	6,088	9,746	6,393	5,917	9,115	0	96,572
TOTAL RECEIPTS	11,671	10,313	16,373	11,719	9,259	10,378	9,956	8,762	12,510	10,709	8,117	8,639	0	128,406
DISBURSEMENTS:														
School Aid	374	275	769	362	68	4,213	363	332	400	400	400	555	0	8,511
Higher Education	0	0	0	0	0	0	0	0	18	0	0	1	0	19
All Other Education	116	86	282	66	33	75	40	39	40	39	39	40	0	895
STAR	0	0	0	0	0	0	0	1	0	1,259	0	10	0	1,270
Medicaid - DOH	6,517	6,199	6,043	7,109	6,630	6,126	7,592	6,539	8,169	8,079	6,717	11,748	0	87,468
Public Health	240	237	1,226	281	331	606	316	280	640	278	271	571	0	5,277
Mental Hygiene	9	14	33	16	18	30	55	32	31	39	24	59	0	360
Children and Families	40	90	267	111	122	312	13	15	15	15	15	19	0	1,034
Temporary & Disability Assistance	341	318	605	355	211	304	360	318	315	315	315	259	0	4,016
Transportation	87	639	432	414	617	419	463	804	1,299	66	101	97	0	5,438
Unrestricted Aid	0	0	0	0	0	0	0	0	0	0	0	0	0	0
All Other	434	1,064	486	237	576	223	135	219	208	49	131	80	0	3,842
Total Assistance and Grants	8,158	8,922	10,143	8,951	8,606	12,308	9,337	8,579	11,135	10,539	8,013	13,439	0	118,130
Personal Service	623	575	535	840	561	612	637	642	772	645	573	574	0	7,589
Non-Personal Service	398	357	631	464	703	617	648	516	503	668	619	654	0	6,778
Total State Operations	1,021	932	1,166	1,304	1,264	1,229	1,285	1,158	1,275	1,313	1,192	1,228	0	14,367
General State Charges	35	36	345	224	107	184	148	165	248	221	127	168	0	2,008
Debt Service	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Capital Projects	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL DISBURSEMENTS	9,214	9,890	11,654	10,479	9,977	13,721	10,770	9,902	12,658	12,073	9,332	14,835	0	134,505
OTHER FINANCING SOURCES (USES):														
Transfers from Other Funds	243	433	749	858	103	219	298	402	179	118	108	1,217	(532)	4,395
Transfers to Other Funds	(275)	(41)	(360)	(1,033)	(202)	(252)	(298)	(157)	(310)	(230)	(162)	(590)	532	(3,378)
NET OTHER FINANCING SOURCES/(USES)	(32)	392	389	(175)	(99)	(33)	0	245	(131)	(112)	(54)	627	0	1,017
Excess/(Deficiency) of Receipts over Disbursements	2,425	815	5,108	1,065	(817)	(3,376)	(814)	(895)	(279)	(1,476)	(1,269)	(5,569)	0	(5,082)
CLOSING BALANCE	23,634	24,449	29,557	30,622	29,805	26,429	25,615	24,720	24,441	22,965	21,696	16,127	0	16,127

CASHFLOW
SPECIAL REVENUE STATE FUNDS
FY 2027
(millions of dollars)

	2026 April Actuals	May Actuals	June Actuals	July Actuals	August Actuals	September Actuals	October Projected	November Projected	December Projected	2027 January Projected	February Projected	March Projected	Intra-Fund Transfer Eliminations	Total
OPENING BALANCE	12,732	13,987	15,627	16,365	17,925	18,206	15,513	15,658	15,659	14,269	13,737	13,433		12,732
RECEIPTS:														
Personal Income Tax	0	0	0	0	0	0	0	1	0	1,259	0	10	0	1,270
Consumption/Use Taxes	222	161	267	179	171	271	172	168	280	176	146	209	0	2,422
Business Taxes	350	133	570	101	109	592	111	77	558	126	64	598	0	3,389
Other Taxes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Taxes	572	294	837	280	280	863	283	246	838	1,561	210	817	0	7,081
HCRA	569	693	809	697	621	714	760	610	610	550	600	340	0	7,573
State University Income	458	456	401	488	693	719	759	463	409	721	786	178	0	6,531
Lottery	323	226	224	279	236	277	197	196	278	218	200	512	0	3,166
Medicaid	90	104	84	83	99	90	90	90	90	90	90	80	0	1,080
Motor Vehicle Fees	4	18	15	36	17	15	16	16	19	21	20	15	0	212
Other Transactions	608	1,424	433	1,164	470	606	465	1,004	467	1,106	246	(1,929)	0	6,064
Total Miscellaneous Receipts	2,052	2,921	1,966	2,747	2,136	2,421	2,287	2,379	1,873	2,706	1,942	(804)	0	24,626
Federal Receipts	0	0	0	0	0	0	0	0	0	0	(7)	0	0	(7)
TOTAL RECEIPTS	2,624	3,215	2,803	3,027	2,416	3,284	2,570	2,625	2,711	4,267	2,145	13	0	31,700
DISBURSEMENTS:														
School Aid	0	5	278	0	0	3,738	160	160	160	160	160	304	0	5,125
Higher Education	0	0	0	0	0	0	0	0	0	0	0	0	0	0
All Other Education	1	0	0	0	0	4	2	1	2	1	1	1	0	13
STAR	0	0	0	0	0	0	0	1	0	1,259	0	10	0	1,270
Medicaid - DOH	440	390	490	440	438	729	620	700	1,190	2,142	1,142	2,903	0	11,624
Public Health	81	80	338	90	163	215	111	142	228	78	95	290	0	1,911
Mental Hygiene	2	2	20	3	3	18	37	12	7	13	1	36	0	154
Children and Families	0	0	0	0	1	0	0	0	0	0	0	3	0	4
Temporary & Disability Assistance	1	0	0	1	0	0	0	0	0	0	0	0	0	2
Transportation	84	624	424	411	614	413	458	799	1,294	61	96	90	0	5,368
Unrestricted Aid	0	0	0	0	0	0	0	0	0	0	0	0	0	0
All Other	65	72	81	85	114	55	107	97	85	(59)	7	(132)	0	577
Total Assistance and Grants	674	1,173	1,631	1,030	1,333	5,172	1,495	1,912	2,966	3,655	1,502	3,505	0	26,048
Personal Service	556	516	477	746	501	527	576	587	692	584	517	516	0	6,795
Non-Personal Service	325	280	418	328	325	344	473	377	355	471	420	379	0	4,495
Total State Operations	881	796	895	1,074	826	871	1,049	964	1,047	1,055	937	895	0	11,290
General State Charges	35	36	250	192	77	132	114	134	214	191	94	126	0	1,595
Capital Projects	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL DISBURSEMENTS	1,590	2,005	2,776	2,296	2,236	6,175	2,658	3,010	4,227	4,901	2,533	4,526	0	38,933
OTHER FINANCING SOURCES (USES):														
Transfers from Other Funds	243	433	749	858	103	219	298	402	179	118	108	1,217	(532)	4,395
Transfers to Other Funds	(22)	(3)	(38)	(29)	(2)	(21)	(65)	(16)	(53)	(16)	(24)	314	532	557
NET OTHER FINANCING SOURCES/(USES)	221	430	711	829	101	198	233	386	126	102	84	1,531	0	4,952
Excess/(Deficiency) of Receipts over Disbursements	1,255	1,640	738	1,560	281	(2,693)	145	1	(1,390)	(532)	(304)	(2,982)	0	(2,281)
CLOSING BALANCE	13,987	15,627	16,365	17,925	18,206	15,513	15,658	15,659	14,269	13,737	13,433	10,451	0	10,451

CASHFLOW
SPECIAL REVENUE FEDERAL FUNDS
FY 2027
(millions of dollars)

	2026 April Actuals	May Actuals	June Actuals	July Actuals	August Actuals	September Actuals	October Projected	November Projected	December Projected	2027 January Projected	February Projected	March Projected	Total
OPENING BALANCE	8,477	9,647	8,822	13,192	12,697	11,599	10,916	9,957	9,061	10,172	9,228	8,263	8,477
RECEIPTS:													
Miscellaneous Receipts	52	96	42	51	69	53	54	49	53	49	48	(489)	127
Federal Receipts	8,995	7,002	13,528	8,641	6,774	7,041	7,332	6,088	9,746	6,393	5,924	9,115	96,579
TOTAL RECEIPTS	9,047	7,098	13,570	8,692	6,843	7,094	7,386	6,137	9,799	6,442	5,972	8,626	96,706
DISBURSEMENTS:													
School Aid	374	270	491	362	68	475	203	172	240	240	240	251	3,386
Higher Education	0	0	0	0	0	0	0	0	18	0	0	1	19
All Other Education	115	86	282	66	33	71	38	38	38	38	38	39	882
STAR	0	0	0	0	0	0	0	0	0	0	0	0	0
Medicaid - DOH	6,077	5,809	5,553	6,669	6,192	5,397	6,972	5,839	6,979	5,937	5,575	8,845	75,844
Public Health	159	157	888	191	168	391	205	138	412	200	176	281	3,366
Mental Hygiene	7	12	13	13	15	12	18	20	24	26	23	23	206
Children and Families	40	90	267	111	121	312	13	15	15	15	15	16	1,030
Temporary & Disability Assistance	340	318	605	354	211	304	360	318	315	315	315	259	4,014
Transportation	3	15	8	3	3	6	5	5	5	5	5	7	70
Unrestricted Aid	0	0	0	0	0	0	0	0	0	0	0	0	0
All Other	369	992	405	152	462	168	28	122	123	108	124	212	3,265
Total Assistance and Grants	7,484	7,749	8,512	7,921	7,273	7,136	7,842	6,667	8,169	6,884	6,511	9,934	92,082
Personal Service	67	59	58	94	60	85	61	55	80	61	56	58	794
Non-Personal Service	73	77	213	136	378	273	175	139	148	197	199	275	2,283
Total State Operations	140	136	271	230	438	358	236	194	228	258	255	333	3,077
General State Charges	0	0	95	32	30	52	34	31	34	30	33	42	413
Debt Service	0	0	0	0	0	0	0	0	0	0	0	0	0
Capital Projects	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL DISBURSEMENTS	7,624	7,885	8,878	8,183	7,741	7,546	8,112	6,892	8,431	7,172	6,799	10,309	95,572
OTHER FINANCING SOURCES (USES):													
Transfers from Other Funds	0	0	0	0	0	0	0	0	0	0	0	0	0
Transfers to Other Funds	(253)	(38)	(322)	(1,004)	(200)	(231)	(233)	(141)	(257)	(214)	(138)	(904)	(3,935)
NET OTHER FINANCING SOURCES/(USES)	(253)	(38)	(322)	(1,004)	(200)	(231)	(233)	(141)	(257)	(214)	(138)	(904)	(3,935)
Excess/(Deficiency) of Receipts over Disbursements	1,170	(825)	4,370	(495)	(1,098)	(683)	(959)	(896)	1,111	(944)	(965)	(2,587)	(2,801)
CLOSING BALANCE	9,647	8,822	13,192	12,697	11,599	10,916	9,957	9,061	10,172	9,228	8,263	5,676	5,676

CASHFLOW
DEBT SERVICE FUNDS
FY 2027
(millions of dollars)

	2026 April Actuals	May Actuals	June Actuals	July Actuals	August Actuals	September Actuals	October Projected	November Projected	December Projected	2027 January Projected	February Projected	March Projected	Total
OPENING BALANCE	104	262	271	258	473	807	170	187	251	301	726	1,469	104
RECEIPTS:													
Personal Income Tax	5,227	2,025	3,191	2,392	2,171	3,193	1,281	1,389	3,625	5,048	3,451	3,750	36,743
Consumption/Use Taxes	803	812	1,017	896	856	1,034	871	849	999	898	746	929	10,710
Business Taxes	24	118	2,293	11	89	2,061	(557)	(36)	3,870	128	65	4,229	12,295
Other Taxes	119	105	98	114	118	120	102	96	101	101	96	78	1,248
Total Taxes	6,173	3,060	6,599	3,413	3,234	6,408	1,697	2,298	8,595	6,175	4,358	8,986	60,996
Miscellaneous Receipts	84	52	53	69	52	33	52	52	47	56	52	(122)	480
Federal Receipts	27	0	0	1	14	0	6	0	0	0	0	(13)	35
TOTAL RECEIPTS	6,284	3,112	6,652	3,483	3,300	6,441	1,755	2,350	8,642	6,231	4,410	8,851	61,511
DISBURSEMENTS:													
State Operations	0	1	0	8	11	1	0	0	0	0	5	7	33
Debt Service	2	6	7	0	80	462	0	6	7	0	203	6,902	7,675
TOTAL DISBURSEMENTS	2	7	7	8	91	463	0	6	7	0	208	6,909	7,708
OTHER FINANCING SOURCES (USES):													
Transfers from Other Funds	244	33	207	271	127	219	133	126	203	427	114	206	2,310
Transfers to Other Funds	(6,368)	(3,129)	(6,865)	(3,531)	(3,002)	(6,834)	(1,871)	(2,406)	(8,788)	(6,233)	(3,573)	(3,500)	(56,100)
NET OTHER FINANCING SOURCES/(USES)	(6,124)	(3,096)	(6,658)	(3,260)	(2,875)	(6,615)	(1,738)	(2,280)	(8,585)	(5,806)	(3,459)	(3,294)	(53,790)
Excess/(Deficiency) of Receipts over Disbursements	158	9	(13)	215	334	(637)	17	64	50	425	743	(1,352)	13
CLOSING BALANCE	262	271	258	473	807	170	187	251	301	726	1,469	117	117

CASHFLOW
CAPITAL PROJECTS FUNDS
FY 2027
(millions of dollars)

	2026 April Actuals	May Actuals	June Actuals	July Actuals	August Actuals	September Actuals	October Projected	November Projected	December Projected	2027 January Projected	February Projected	March Projected	Total
OPENING BALANCE	(2,483)	(2,574)	(2,791)	(3,159)	(2,951)	(3,378)	(3,190)	(3,372)	(2,955)	(2,603)	(3,037)	(3,996)	(2,483)
RECEIPTS:													
Consumption/Use Taxes	42	41	67	46	47	75	46	41	68	51	42	61	627
Business Taxes	44	44	51	56	48	47	42	43	43	49	47	47	561
Other Taxes	0	0	26	26	25	26	26	26	26	26	26	24	257
Total Taxes	86	85	144	128	120	148	114	110	137	126	115	132	1,445
Miscellaneous Receipts	39	94	2,404	670	99	119	663	216	839	112	(624)	6,268	10,899
Federal Receipts	88	135	156	300	382	249	312	312	312	312	312	357	3,227
TOTAL RECEIPTS	213	314	2,704	1,098	601	516	1,089	638	1,288	550	(197)	6,757	15,571
DISBURSEMENTS:													
Higher Education	0	0	0	0	0	0	0	0	0	0	0	0	0
All Other Education	33	3	0	0	0	4	12	28	23	7	4	12	126
Public Health	11	14	163	99	23	36	127	80	54	226	150	198	1,181
Mental Hygiene	13	8	18	14	10	14	34	34	47	6	45	43	286
School Aid	0	0	12	6	3	11	16	16	16	16	16	18	130
Temporary & Disability Assistance	0	0	10	0	49	0	0	0	0	0	0	87	146
Transportation	65	54	185	548	79	219	40	41	480	48	43	1,187	2,989
All Other Local	239	210	311	463	448	191	241	307	577	795	699	(252)	4,229
Total Assistance and Grants	361	289	699	1,130	612	475	470	506	1,197	1,098	957	1,293	9,087
Economic Development	6	5	25	10	12	33	185	154	168	160	161	(504)	415
Parks & the Environment	48	93	175	113	102	138	156	152	282	181	208	503	2,151
Transportation	146	241	631	503	497	772	483	490	442	384	364	786	5,739
Health & Social Welfare	5	6	9	10	12	9	20	19	25	21	27	25	188
Mental Hygiene	47	47	53	58	56	61	57	54	50	47	41	110	681
Public Protection	25	49	56	55	50	37	81	66	69	65	65	73	691
Education	104	144	240	142	188	211	200	175	219	183	190	252	2,248
All Other	25	58	54	40	42	77	(261)	130	(164)	135	134	(926)	(656)
Total Capital Projects	406	643	1,243	931	959	1,338	921	1,240	1,091	1,176	1,190	319	11,457
TOTAL DISBURSEMENTS	767	932	1,942	2,061	1,571	1,813	1,391	1,746	2,288	2,274	2,147	1,612	20,544
OTHER FINANCING SOURCES (USES):													
Transfers from Other Funds	464	403	(1,130)	1,191	544	1,149	120	1,525	1,374	1,290	1,404	(2,762)	5,572
Transfers to Other Funds	(1)	(2)	0	(20)	(1)	(2)	0	0	(22)	0	(19)	(538)	(605)
Bond and Note Proceeds	0	0	0	0	0	338	0	0	0	0	0	(66)	272
NET OTHER FINANCING SOURCES/(USES)	463	401	(1,130)	1,171	543	1,485	120	1,525	1,352	1,290	1,385	(3,366)	5,239
Excess/(Deficiency) of Receipts over Disbursements	(91)	(217)	(368)	208	(427)	188	(182)	417	352	(434)	(959)	1,779	266
CLOSING BALANCE	(2,574)	(2,791)	(3,159)	(2,951)	(3,378)	(3,190)	(3,372)	(2,955)	(2,603)	(3,037)	(3,996)	(2,217)	(2,217)

CASHFLOW
CAPITAL PROJECTS STATE FUNDS
FY 2027
(millions of dollars)

	2026 April Actuals	May Actuals	June Actuals	July Actuals	August Actuals	September Actuals	October Projected	November Projected	December Projected	2027 January Projected	February Projected	March Projected	Total
OPENING BALANCE	(2,206)	(2,308)	(2,525)	(2,755)	(2,614)	(3,041)	(2,822)	(3,133)	(2,832)	(2,640)	(2,895)	(3,977)	(2,206)
RECEIPTS:													
Consumption/Use Taxes	42	41	67	46	47	75	46	41	68	51	42	61	627
Business Taxes	44	44	51	56	48	47	42	43	43	49	47	47	561
Other Taxes	0	0	26	26	25	26	26	26	26	26	26	24	257
Total Taxes	86	85	144	128	120	148	114	110	137	126	115	132	1,445
Miscellaneous Receipts	39	94	2,404	670	99	119	644	197	820	93	(643)	6,126	10,662
Federal Receipts	0	0	0	(1)	0	0	0	0	0	0	0	1	0
TOTAL RECEIPTS	125	179	2,548	797	219	267	758	307	957	219	(528)	6,259	12,107
DISBURSEMENTS:													
Higher Education	0	0	0	0	0	0	0	0	0	0	0	0	0
All Other Education	33	3	0	0	0	4	12	28	23	7	4	12	126
Public Health	11	13	163	91	16	36	127	63	54	226	87	144	1,031
Mental Hygiene	13	8	18	14	10	14	34	34	47	6	45	43	286
School Aid	0	0	12	6	3	11	16	16	16	16	16	18	130
Temporary & Disability Assistance	0	0	10	0	49	0	0	0	0	0	0	87	146
Transportation	40	8	174	523	44	177	5	6	445	13	8	835	2,278
All Other Local	229	198	302	456	342	190	231	298	568	445	695	(273)	3,681
Total Assistance and Grants	326	230	679	1,090	464	432	425	445	1,153	713	855	866	7,678
Economic Development	6	5	25	10	12	33	185	154	168	160	161	(504)	415
Parks & the Environment	47	92	172	113	99	131	154	152	281	181	206	502	2,130
Transportation	107	170	364	316	273	545	333	340	322	264	264	645	3,943
Health & Social Welfare	4	6	8	9	10	8	19	18	24	20	26	21	173
Mental Hygiene	47	47	53	58	56	61	57	54	50	47	41	110	681
Public Protection	22	45	54	49	45	36	78	64	65	62	63	72	655
Education	104	144	240	142	188	211	200	175	219	183	190	250	2,246
All Other	27	58	53	40	42	76	(262)	129	(165)	134	133	(924)	(659)
Total Capital Projects	364	567	969	737	725	1,101	764	1,086	964	1,051	1,084	172	9,584
TOTAL DISBURSEMENTS	690	797	1,648	1,827	1,189	1,533	1,189	1,531	2,117	1,764	1,939	1,038	17,262
OTHER FINANCING SOURCES (USES):													
Transfers from Other Funds	464	403	(1,130)	1,191	544	1,149	120	1,525	1,374	1,290	1,404	(2,785)	5,549
Transfers to Other Funds	(1)	(2)	0	(20)	(1)	(2)	0	0	(22)	0	(19)	(538)	(605)
Bond and Note Proceeds	0	0	0	0	0	338	0	0	0	0	0	(66)	272
NET OTHER FINANCING SOURCES/(USES)	463	401	(1,130)	1,171	543	1,485	120	1,525	1,352	1,290	1,385	(3,389)	5,216
Excess/(Deficiency) of Receipts over Disbursements	(102)	(217)	(230)	141	(427)	219	(311)	301	192	(255)	(1,082)	1,832	61
CLOSING BALANCE	(2,308)	(2,525)	(2,755)	(2,614)	(3,041)	(2,822)	(3,133)	(2,832)	(2,640)	(2,895)	(3,977)	(2,145)	(2,145)

CASHFLOW
CAPITAL PROJECTS FEDERAL FUNDS
FY 2027
(millions of dollars)

	2026 April Actuals	May Actuals	June Actuals	July Actuals	August Actuals	September Actuals	October Projected	November Projected	December Projected	2027 January Projected	February Projected	March Projected	Total
OPENING BALANCE	(277)	(266)	(266)	(404)	(337)	(337)	(368)	(239)	(123)	37	(142)	(19)	(277)
RECEIPTS:													
Consumption/Use Taxes	0	0	0	0	0	0	0	0	0	0	0	0	0
Business Taxes	0	0	0	0	0	0	0	0	0	0	0	0	0
Other Taxes	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Taxes	0	0	0	0	0	0	0	0	0	0	0	0	0
Miscellaneous Receipts	0	0	0	0	0	0	19	19	19	19	19	142	237
Federal Receipts	88	135	156	301	382	249	312	312	312	312	312	356	3,227
TOTAL RECEIPTS	88	135	156	301	382	249	331	331	331	331	331	498	3,464
DISBURSEMENTS:													
Public Health	0	1	0	8	7	0	0	17	0	0	63	54	150
Transportation	25	46	11	25	35	42	35	35	35	35	35	352	711
All Other Local	10	12	9	7	106	1	10	9	9	350	4	21	548
Total Assistance and Grants	35	59	20	40	148	43	45	61	44	385	102	427	1,409
Economic Development	0	0	0	0	0	0	0	0	0	0	0	0	0
Parks & the Environment	1	1	3	0	3	7	2	0	1	0	2	1	21
Transportation	39	71	267	187	224	227	150	150	120	120	100	141	1,796
Health & Social Welfare	1	0	1	1	2	1	1	1	1	1	1	4	15
Mental Hygiene	0	0	0	0	0	0	0	0	0	0	0	0	0
Public Protection	3	4	2	6	5	1	3	2	4	3	2	1	36
Education	0	0	0	0	0	0	0	0	0	0	0	2	2
All Other	(2)	0	1	0	0	1	1	1	1	1	1	(2)	3
Total Capital Projects	42	76	274	194	234	237	157	154	127	125	106	147	1,873
TOTAL DISBURSEMENTS	77	135	294	234	382	280	202	215	171	510	208	574	3,282
OTHER FINANCING SOURCES (USES):													
Transfers from Other Funds	0	0	0	0	0	0	0	0	0	0	0	23	23
Transfers to Other Funds	0	0	0	0	0	0	0	0	0	0	0	0	0
Bond and Note Proceeds	0	0	0	0	0	0	0	0	0	0	0	0	0
NET OTHER FINANCING SOURCES/(USES)	0	0	0	0	0	0	0	0	0	0	0	23	23
Excess/(Deficiency) of Receipts over Disbursements	11	0	(138)	67	0	(31)	129	116	160	(179)	123	(53)	205
CLOSING BALANCE	(266)	(266)	(404)	(337)	(337)	(368)	(239)	(123)	37	(142)	(19)	(72)	(72)

CASHFLOW
STATE FUNDS
FY 2027
(millions of dollars)

	2026 April Actuals	May Actuals	June Actuals	July Actuals	August Actuals	September Actuals	October Projected	November Projected	December Projected	2027 January Projected	February Projected	March Projected	Intra-Fund Transfer Eliminations	Total
OPENING BALANCE	66,808	71,836	67,034	76,012	76,928	75,101	76,780	73,277	67,941	76,296	79,445	74,861		66,808
RECEIPTS:														
Personal Income Tax	10,454	4,050	6,382	4,783	4,342	6,386	2,562	2,778	7,250	10,096	6,902	7,502	0	73,487
Consumption/Use Taxes	1,920	1,864	2,415	2,072	1,972	2,470	2,015	1,944	2,385	2,074	1,709	2,154	0	24,994
Business Taxes	1,330	523	7,565	298	429	7,430	(771)	21	10,617	486	165	12,343	0	40,436
Other Taxes	286	219	220	413	287	356	253	247	258	251	246	225	0	3,261
Total Taxes	13,990	6,656	16,582	7,566	7,030	16,642	4,059	4,990	20,510	12,907	9,022	22,224	0	142,178
Abandoned Property	1	0	0	0	10	100	30	130	0	30	10	239	0	550
ABC License Fee	5	5	6	5	4	5	4	4	4	7	5	6	0	60
HCRA	569	693	809	697	621	714	760	610	610	550	600	340	0	7,573
Investment Income	187	177	181	177	194	189	195	190	190	190	190	190	0	2,250
Licenses, Fees, etc.	92	53	56	121	60	83	80	70	75	75	75	90	0	930
Lottery	323	226	224	279	236	277	197	196	278	218	200	512	0	3,166
Medicaid	90	104	84	83	99	90	90	90	90	90	90	80	0	1,080
Motor Vehicle Fees	191	55	46	(101)	29	56	37	31	44	40	37	73	0	538
Reimbursements	12	(41)	121	5	(3)	(78)	19	38	105	36	33	86	0	333
State University Income	458	456	401	488	693	719	759	463	409	721	786	178	0	6,531
Extraordinary Settlements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Other Transactions	737	1,573	2,909	1,914	635	804	1,283	1,264	1,359	1,346	(333)	4,117	0	17,608
Total Miscellaneous Receipts	2,665	3,301	4,837	3,668	2,578	2,959	3,454	3,086	3,164	3,303	1,693	5,911	0	40,619
Federal Receipts	27	0	1	0	14	0	6	0	0	0	(7)	(13)	0	28
TOTAL RECEIPTS	16,682	9,957	21,420	11,234	9,622	19,601	7,519	8,076	23,674	16,210	10,708	28,122	0	182,825
DISBURSEMENTS:														
School Aid	2,348	5,563	1,854	115	909	5,833	1,254	2,635	3,497	1,416	1,506	12,297	0	39,227
Higher Education	97	27	993	40	202	182	547	35	109	132	545	838	0	3,747
All Other Education	117	287	234	365	740	415	88	319	247	141	344	284	0	3,581
STAR	0	0	0	0	0	0	0	1	0	1,259	0	10	0	1,270
Medicaid - DOH	4,915	4,180	1,130	4,426	3,490	2,890	3,466	3,339	2,045	3,393	2,995	3,303	0	39,572
Public Health	157	194	550	310	240	336	301	285	365	306	265	694	0	4,003
Mental Hygiene	62	76	1,389	209	83	1,639	185	234	1,357	398	862	1,156	0	7,650
Children and Families	79	58	322	74	53	673	133	1,058	547	858	571	921	0	5,347
Temporary & Disability Assistance	124	119	262	133	182	836	131	157	148	115	152	338	0	2,697
Transportation	124	686	617	934	720	598	465	872	1,768	76	147	955	0	7,962
Unrestricted Aid	1	11	682	0	692	99	7	1	187	1	1	76	0	1,758
All Other	391	390	451	463	707	368	433	534	817	680	1,046	309	0	6,589
Total Assistance and Grants	8,415	11,591	8,484	7,069	8,018	13,869	7,010	9,470	11,087	8,775	8,434	21,181	0	123,403
Personal Service	1,769	1,426	1,391	1,899	1,424	1,501	1,808	1,546	1,860	1,718	1,642	1,784	0	19,768
Non-Personal Service	539	465	765	690	730	692	782	689	683	835	819	989	0	8,678
Total State Operations	2,308	1,891	2,156	2,589	2,154	2,193	2,590	2,235	2,543	2,553	2,461	2,773	0	28,446
General State Charges	818	738	1,112	927	672	861	887	751	977	888	3,243	1,769	0	13,643
Debt Service	2	6	7	0	80	462	0	6	7	0	203	6,902	0	7,675
Capital Projects	364	567	969	737	725	1,101	764	1,086	964	1,051	1,084	172	0	9,584
TOTAL DISBURSEMENTS	11,907	14,793	12,728	11,322	11,649	18,486	11,251	13,548	15,578	13,267	15,425	32,797	0	182,751
OTHER FINANCING SOURCES (USES):														
Transfers from other funds	7,309	3,981	6,709	6,382	3,816	8,412	2,470	4,451	10,617	8,054	5,202	2,783	(532)	69,654
Transfers to other funds	(7,056)	(3,947)	(6,423)	(5,378)	(3,616)	(8,186)	(2,241)	(4,315)	(10,358)	(7,848)	(5,069)	(2,004)	532	(65,909)
Bond and note proceeds	0	0	0	0	0	338	0	0	0	0	0	(66)	0	272
NET OTHER FINANCING SOURCES/(USES)	253	34	286	1,004	200	564	229	136	259	206	133	713	0	4,017
Excess/(Deficiency) of Receipts over Disbursements	5,028	(4,802)	8,978	916	(1,827)	1,679	(3,503)	(5,336)	8,355	3,149	(4,584)	(3,962)	0	4,091
CLOSING BALANCE	71,836	67,034	76,012	76,928	75,101	76,780	73,277	67,941	76,296	79,445	74,861	70,899	0	70,899

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

	Enacted	Change	Mid-Year
Opening Fund Balance	449	0	449
Receipts:			
Taxes	501	0	501
Miscellaneous Receipts	7,273	300	7,573
Total Receipts	7,774	300	8,074
Disbursements and Transfers:			
Medical Assistance Account	5,402	372	5,774
Hospital Indigent Care	631	0	631
HCRA Program Account	440	14	454
Child Health Plus	1,507	(71)	1,436
Elderly Pharmaceutical Insurance Coverage	56	(15)	41
Qualified Health Plan Administration	40	2	42
All Other	147	(2)	145
Total Disbursements and Transfers	8,223	300	8,523
Change in Fund Balance	(449)	0	(449)
Closing Fund Balance	0	0	0

CASH FINANCIAL PLAN
HEALTH CARE REFORM ACT RESOURCES FUND
FY 2027 THROUGH FY 2030
(millions of dollars)

	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected
Opening Fund Balance	449	0	0	0
Receipts:				
Taxes	501	524	498	474
Miscellaneous Receipts	7,573	7,794	8,059	8,149
Total Receipts	8,074	8,318	8,557	8,623
Disbursements and Transfers:				
Medical Assistance Account	5,774	5,719	5,938	5,976
Hospital Indigent Care	631	631	631	631
HCRA Program Account	454	352	352	352
Child Health Plus	1,436	1,381	1,397	1,417
Elderly Pharmaceutical Insurance Coverage	41	45	45	45
Qualified Health Plan Administration	42	47	50	58
All Other	145	143	144	144
Total Disbursements and Transfers	8,523	8,318	8,557	8,623
Change in Fund Balance	(449)	0	0	0
Closing Fund Balance	0	0	0	0

CASH FINANCIAL PLAN
HEALTH CARE REFORM ACT RESOURCES FUND
FY 2026 and FY 2027
(millions of dollars)

	FY 2026 Actuals	FY 2027 Projected	Annual Change
Opening Fund Balance	14	449	435
Receipts:			
Taxes	532	501	(31)
Miscellaneous Receipts	7,427	7,573	146
Total Receipts	7,959	8,074	115
Disbursements and Transfers:			
Medical Assistance Account	4,739	5,774	1,035
Hospital Indigent Care	411	631	220
HCRA Program Account	600	454	(146)
Child Health Plus	1,596	1,436	(160)
Elderly Pharmaceutical Insurance Coverage	32	41	9
Qualified Health Plan Administration	22	42	20
All Other	124	145	21
Total Disbursements and Transfers	7,524	8,523	999
Change in Fund Balance	435	(449)	(884)
Closing Fund Balance	449	0	(449)

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

	April Actuals	May Actuals	June Actuals	July Actuals	August Actuals	September Actuals	October Actuals	November Actuals	December Actuals	January Actuals	February Actuals	March Actuals	Total
Opening Fund Balance	14	207	881	373	488	589	578	600	652	785	658	479	14
Receipts:													
Taxes	57	43	47	53	46	54	43	39	49	40	33	28	532
Miscellaneous Receipts	587	744	606	625	596	604	622	573	644	547	585	694	7,427
Total Receipts	644	787	653	678	642	658	665	612	693	587	618	722	7,959
Disbursements and Transfers:													
Medical Assistance Account	364	0	700	350	350	350	400	400	256	544	675	350	4,739
Hospital Indigent Care	0	0	0	116	0	83	35	33	46	66	32	0	411
HCRA Program Account	1	23	233	15	78	6	118	25	48	22	8	23	600
Child Health Plus	82	82	225	75	107	220	82	96	204	74	75	274	1,596
Elderly Pharmaceutical Insurance Coverage	2	3	2	4	3	3	3	2	2	3	3	2	32
Qualified Health Plan Administration	1	3	0	1	1	5	2	2	2	2	2	1	22
All Other	1	2	1	2	2	2	3	2	2	3	2	102	124
Total	451	113	1,161	563	541	669	643	560	560	714	797	752	7,524
Change in Fund Balance	193	674	(508)	115	101	(11)	22	52	133	(127)	(179)	(30)	435
Closing Fund Balance	207	881	373	488	589	578	600	652	785	658	479	449	449

CASH FLOW
HEALTH CARE REFORM ACT RESOURCES FUND
FY 2027
(millions of dollars)

	April Actuals	May Actuals	June Actuals	July Actuals	August Actuals	September Actuals	October Projected	November Projected	December Projected	January Projected	February Projected	March Projected	Total
Opening Fund Balance	449	640	992	1,106	1,399	1,539	1,442	1,595	1,530	1,383	1,285	990	449
Receipts:													
Taxes	52	40	53	46	43	48	40	36	47	38	30	28	501
Miscellaneous Receipts	568	693	809	696	621	714	760	610	610	549	600	343	7,573
Total Receipts	620	733	862	742	664	762	800	646	657	587	630	371	8,074
Disbursements and Transfers:													
Medical Assistance Account	350	300	400	350	350	450	500	500	500	500	775	799	5,774
Hospital Indigent Care	0	0	0	0	(2)	189	30	60	67	97	47	143	631
HCRA Program Account	1	2	173	18	81	23	6	73	7	9	25	36	454
Child Health Plus	75	75	166	71	86	190	102	67	219	69	68	248	1,436
Elderly Pharmaceutical Insurance Coverage	2	2	3	3	2	2	3	3	3	3	3	12	41
Qualified Health Plan Administration	1	1	3	4	5	3	2	3	3	2	3	12	42
All Other	0	1	3	3	2	2	4	5	5	5	4	111	145
Total	429	381	748	449	524	859	647	711	804	685	925	1,361	8,523
Change in Fund Balance	191	352	114	293	140	(97)	153	(65)	(147)	(98)	(295)	(990)	(449)
Closing Fund Balance	640	992	1,106	1,399	1,539	1,442	1,595	1,530	1,383	1,285	990	0	0

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

	FY 2026 Actuals			FY 2027 Projected			FY 2028 Projected			FY 2029 Projected			FY 2030 Projected		
	Internal Service	Enterprise	Fiduciary	Internal Service	Enterprise	Fiduciary	Internal Service	Enterprise	Fiduciary	Internal Service	Enterprise	Fiduciary	Internal Service	Enterprise	Fiduciary
Opening Fund Balance	**108**	**970**	**45**	**108**	**1,279**	**47**	**123**	**1,578**	**49**	**139**	**1,845**	**51**	**154**	**2,091**	**53**
Receipts:															
Unemployment Taxes	0	3,684	0	0	2,450	0	0	2,450	0	0	2,450	0	0	2,450	0
Miscellaneous Receipts	840	3,919	3	695	4,109	2	698	4,156	2	698	4,212	2	698	4,316	2
Federal Receipts	0	24	0	0	52	0	0	52	0	0	52	0	0	52	0
Total Receipts	**840**	**7,627**	**3**	**695**	**6,611**	**2**	**698**	**6,658**	**2**	**698**	**6,714**	**2**	**698**	**6,818**	**2**
Disbursements:															
Assistance and Grants	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
State Operations:															
Personal Service	155	2,108	1	169	2,205	0	169	2,293	0	170	2,372	0	171	2,443	0
Non-Personal Service	740	742	0	592	740	0	592	705	0	592	677	0	592	695	0
Unemployment Benefits	0	10,209	0	0	2,502	0	0	2,502	0	0	2,502	0	0	2,502	0
General State Charges	69	842	0	85	867	0	86	893	0	87	919	0	88	947	0
Debt Service	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Capital Projects	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Disbursements	**964**	**13,901**	**1**	**846**	**6,314**	**0**	**847**	**6,393**	**0**	**849**	**6,470**	**0**	**851**	**6,587**	**0**
Other Financing Sources (Uses):															
Transfers from Other Funds	133	6,587	0	179	6	0	178	6	0	179	6	0	180	6	0
Transfers to Other Funds	(9)	(4)	0	(13)	(4)	0	(13)	(4)	0	(13)	(4)	0	(13)	(4)	0
Net Other Financing Sources (Uses)	124	6,583	0	166	2	0	165	2	0	166	2	0	167	2	0
Excess (Deficiency) of Receipts and Other Financing Sources (Uses) Over Disbursements	**0**	**309**	**2**	**15**	**299**	**2**	**16**	**267**	**2**	**15**	**246**	**2**	**14**	**233**	**2**
Closing Fund Balance	**108**	**1,279**	**47**	**123**	**1,578**	**49**	**139**	**1,845**	**51**	**154**	**2,091**	**53**	**168**	**2,324**	**55**

Workforce Impact Summary

General Fund
2024-25 Through 2026-27

	2024-25 Actuals (03/31/25)	2025-26 Actuals (03/31/26)	2026-27 Estimates (03/31/27)
Major Agencies			
Children and Family Services, Office of	2,333	2,469	2,341
Corrections and Community Supervision, Department of	18,932	18,926	23,629
Education Department, State	460	458	457
Environmental Conservation, Department of	2,010	2,142	1,443
General Services, Office of	433	457	557
Health, Department of	2,052	1,986	2,199
Information Technology Services, Office of	3,813	3,985	4,030
Labor, Department of	0	0	1
Mental Health, Office of	13,866	14,167	15,144
Motor Vehicles, Department of	163	165	167
Parks, Recreation and Historic Preservation, Office of	1,565	1,555	1,552
People with Developmental Disabilities, Office for	18,381	18,816	19,139
State Police, Division of	5,559	5,762	6,123
Taxation and Finance, Department of	3,632	3,848	3,199
Temporary and Disability Assistance, Office of	1,080	1,126	1,133
Transportation, Department of	2,645	2,643	2,545
Subtotal - Major Agencies	**76,924**	**78,505**	**83,659**
Minor Agencies	**5,266**	**5,835**	**6,218**
Subtotal - Subject to Direct Executive Control	**82,190**	**84,340**	**89,877**
University Systems			
State University of New York	3	3	3
Subtotal - University Systems	**3**	**3**	**3**
Independently Elected Agencies			
Audit and Control, Department of	1,428	1,459	1,493
Law, Department of	1,278	1,364	1,508
Subtotal - Independently Elected Agencies	**2,706**	**2,823**	**3,001**
Grand Total	**84,899**	**87,166**	**92,881**

Workforce Impact Summary

General Fund

2024-25 Through 2026-27

	2024-25 Actuals (03/31/25)	2025-26 Actuals (03/31/26)	2026-27 Estimates (03/31/27)
Minor Agencies			
Addiction Services and Supports, Office of	742	761	780
Adirondack Park Agency	53	52	59
Aging, Office for the	27	30	49
Agriculture and Markets, Department of	468	508	493
Alcoholic Beverage Control, Division of	146	155	192
Arts, Council on the	28	28	37
Budget, Division of the	283	296	276
Civil Service, Department of	303	340	410
Correction, Commission of	47	56	72
Criminal Justice Services, Division of	452	584	629
Developmental Disabilities, State Council on	0	8	18
Economic Development, Department of	126	126	153
Elections, State Board of	146	169	217
Employee Relations, Office of	74	84	95
Ethics and Lobbying, Independent Commission on	55	62	68
Executive Chamber	157	157	168
Gaming Commission, New York State	53	53	52
Higher Education Services Corporation, New York State	5	4	138
Homeland Security and Emergency Services, Division of	39	127	129
Housing and Community Renewal, Division of	75	99	28
Hudson River Valley Greenway Communities Council	0	0	1
Human Rights, Division of	205	270	245
Inspector General, Office of the	101	109	107
Judicial Conduct, Commission on	47	52	56
Justice Center for the Protection of People with Special Needs	492	495	501
Labor Management Committees	71	63	77
Lieutenant Governor, Office of the	0	0	10
Medicaid Inspector General, Office of the	269	274	275
Military and Naval Affairs, Division of	105	100	103
Prevention of Domestic Violence, Office for	37	49	48
Prosecutorial Conduct, Commission on	4	10	19
Public Employment Relations Board	33	37	46
State, Department of	328	391	345
Statewide Financial System	142	134	147
Tax Appeals, Division of	26	27	29
Veterans' Services, Department of	91	99	102
Victim Services, Office of	4	4	6
Waterfront Commission	25	15	32
Welfare Inspector General, Office of	7	7	6
Subtotal - Minor Agencies	**5,266**	**5,835**	**6,218**

Workforce Impact Summary

State Operating Funds
2024-25 Through 2026-27

	2024-25 Actuals (03/31/25)	2025-26 Actuals (03/31/26)	2026-27 Estimates (03/31/27)
Major Agencies			
Children and Family Services, Office of	2,371	2,507	2,385
Corrections and Community Supervision, Department of	18,936	18,929	23,633
Education Department, State	1,376	1,397	1,501
Environmental Conservation, Department of	2,863	2,976	2,533
Financial Services, Department of	1,379	1,439	1,493
General Services, Office of	490	510	617
Health, Department of	3,941	3,977	4,509
Information Technology Services, Office of	3,813	3,985	4,030
Labor, Department of	338	341	480
Mental Health, Office of	13,866	14,167	15,154
Motor Vehicles, Department of	636	669	682
Parks, Recreation and Historic Preservation, Office of	1,755	1,703	1,878
People with Developmental Disabilities, Office for	18,381	18,816	19,139
State Police, Division of	5,822	6,049	6,443
Taxation and Finance, Department of	3,685	3,902	3,898
Temporary and Disability Assistance, Office of	1,080	1,126	1,133
Transportation, Department of	2,680	2,679	2,590
Workers' Compensation Board	1,023	1,032	1,112
Subtotal - Major Agencies	**84,435**	**86,204**	**93,210**
Minor Agencies	**7,982**	**8,662**	**9,245**
Subtotal - Subject to Direct Executive Control	**92,417**	**94,866**	**102,455**
University Systems			
State University of New York	49,375	50,339	50,958
Subtotal - University Systems	**49,375**	**50,339**	**50,958**
Independently Elected Agencies			
Audit and Control, Department of	1,616	1,659	1,672
Law, Department of	1,706	1,841	2,015
Subtotal - Independently Elected Agencies	**3,322**	**3,500**	**3,687**
Grand Total	**145,114**	**148,705**	**157,100**

Workforce Impact Summary

State Operating Funds
2024-25 Through 2026-27

	2024-25 Actuals (03/31/25)	2025-26 Actuals (03/31/26)	2026-27 Estimates (03/31/27)
Minor Agencies			
Addiction Services and Supports, Office of	742	761	794
Adirondack Park Agency	53	52	59
Aging, Office for the	27	30	49
Agriculture and Markets, Department of	502	549	540
Alcoholic Beverage Control, Division of	364	410	476
Arts, Council on the	28	28	37
Budget, Division of the	292	303	292
Civil Service, Department of	303	340	410
Correction, Commission of	47	56	72
Criminal Justice Services, Division of	456	587	631
Deferred Compensation Board	4	4	6
Developmental Disabilities, State Council on	0	8	18
Economic Development, Department of	127	126	160
Elections, State Board of	146	169	217
Employee Relations, Office of	74	84	95
Ethics and Lobbying, Independent Commission on	55	62	68
Executive Chamber	157	157	168
Financial Control Board, New York State	11	10	12
Gaming Commission, New York State	313	308	396
Higher Education Services Corporation, New York State	96	83	138
Homeland Security and Emergency Services, Division of	559	648	639
Housing and Community Renewal, Division of	586	596	603
Hudson River Valley Greenway Communities Council	0	0	1
Human Rights, Division of	205	270	245
Indigent Legal Services, Office of	50	54	62
Inspector General, Office of the	101	109	107
Interest on Lawyer Account	8	11	12
Judicial Conduct, Commission on	47	52	56
Justice Center for the Protection of People with Special Needs	492	495	501
Labor Management Committees	71	63	77
Lieutenant Governor, Office of the	0	0	10
Medicaid Inspector General, Office of the	269	274	275
Military and Naval Affairs, Division of	105	100	103
Prevention of Domestic Violence, Office for	37	49	48
Prosecutorial Conduct, Commission on	4	10	19
Public Employment Relations Board	33	37	46
Public Service Department	556	592	603
State, Department of	706	811	815
Statewide Financial System	142	134	147
Tax Appeals, Division of	26	27	29
Veterans' Services, Department of	91	99	102
Victim Services, Office of	65	71	69
Waterfront Commission	25	26	32
Welfare Inspector General, Office of	7	7	6
Subtotal - Minor Agencies	**7,982**	**8,662**	**9,245**

Workforce Impact Summary

State Funds

2024-25 Through 2026-27

	2024-25 Actuals (03/31/25)	2025-26 Actuals (03/31/26)	2026-27 Estimates (03/31/27)
Major Agencies			
Children and Family Services, Office of	2,432	2,563	2,454
Corrections and Community Supervision, Department of	18,966	18,959	24,642
Education Department, State	1,422	1,444	1,555
Environmental Conservation, Department of	3,302	3,401	3,143
Financial Services, Department of	1,379	1,439	1,493
General Services, Office of	851	887	1,008
Health, Department of	4,058	4,097	4,641
Information Technology Services, Office of	3,851	4,022	4,080
Labor, Department of	338	341	480
Mental Health, Office of	14,454	14,745	15,881
Motor Vehicles, Department of	3,061	3,116	3,157
Parks, Recreation and Historic Preservation, Office of	2,354	2,306	2,373
People with Developmental Disabilities, Office for	18,784	19,213	19,524
State Police, Division of	5,912	6,139	6,528
Taxation and Finance, Department of	3,685	3,902	3,898
Temporary and Disability Assistance, Office of	1,088	1,134	1,141
Transportation, Department of	8,459	8,633	8,373
Workers' Compensation Board	1,023	1,032	1,112
Subtotal - Major Agencies	**95,419**	**97,373**	**105,483**
Minor Agencies	**8,076**	**8,778**	**9,374**
Subtotal - Subject to Direct Executive Control	**103,495**	**106,151**	**114,857**
University Systems			
State University Construction Fund	137	135	145
State University of New York	49,375	50,339	50,958
Subtotal - University Systems	**49,512**	**50,474**	**51,103**
Independently Elected Agencies			
Audit and Control, Department of	1,616	1,659	1,672
Law, Department of	1,713	1,847	2,022
Subtotal - Independently Elected Agencies	**3,329**	**3,506**	**3,694**
Grand Total	**156,336**	**160,131**	**169,654**

Workforce Impact Summary

State Funds

2024-25 Through 2026-27

	2024-25 Actuals (03/31/25)	2025-26 Actuals (03/31/26)	2026-27 Estimates (03/31/27)
Minor Agencies			
Addiction Services and Supports, Office of	758	776	812
Adirondack Park Agency	53	52	59
Aging, Office for the	27	30	49
Agriculture and Markets, Department of	528	575	558
Alcoholic Beverage Control, Division of	364	410	476
Arts, Council on the	30	32	41
Budget, Division of the	292	303	292
Civil Service, Department of	303	340	410
Correction, Commission of	47	56	72
Criminal Justice Services, Division of	456	587	631
Deferred Compensation Board	4	4	6
Developmental Disabilities, State Council on	0	8	18
Economic Development, Department of	127	126	160
Elections, State Board of	146	169	217
Employee Relations, Office of	74	84	95
Ethics and Lobbying, Independent Commission on	55	62	68
Executive Chamber	157	157	168
Financial Control Board, New York State	11	10	12
Gaming Commission, New York State	313	308	396
Higher Education Services Corporation, New York State	96	83	138
Homeland Security and Emergency Services, Division of	559	648	639
Housing and Community Renewal, Division of	586	596	603
Hudson River Valley Greenway Communities Council	0	0	1
Human Rights, Division of	205	270	245
Indigent Legal Services, Office of	50	54	62
Inspector General, Office of the	101	109	107
Interest on Lawyer Account	8	11	12
Judicial Conduct, Commission on	47	52	56
Justice Center for the Protection of People with Special Needs	492	495	501
Labor Management Committees	71	63	77
Lieutenant Governor, Office of the	0	0	10
Medicaid Inspector General, Office of the	269	274	275
Military and Naval Affairs, Division of	155	171	192
Prevention of Domestic Violence, Office for	37	49	48
Prosecutorial Conduct, Commission on	4	10	19
Public Employment Relations Board	33	37	46
Public Service Department	556	592	603
State, Department of	706	811	815
Statewide Financial System	142	134	147
Tax Appeals, Division of	26	27	29
Veterans' Services, Department of	91	99	102
Victim Services, Office of	65	71	69
Waterfront Commission	25	26	32
Welfare Inspector General, Office of	7	7	6
Subtotal - Minor Agencies	**8,076**	**8,778**	**9,374**

Workforce Impact Summary

All Funds

2024-25 Through 2026-27

	2024-25 Actuals (03/31/25)	2025-26 Actuals (03/31/26)	2026-27 Estimates (03/31/27)
Major Agencies			
Children and Family Services, Office of	3,076	3,253	3,040
Corrections and Community Supervision, Department of	19,197	19,192	25,578
Education Department, State	2,756	2,835	2,934
Environmental Conservation, Department of	3,302	3,401	3,416
Financial Services, Department of	1,379	1,439	1,493
General Services, Office of	1,800	1,882	2,135
Health, Department of	5,405	5,398	6,216
Information Technology Services, Office of	3,851	4,022	4,080
Labor, Department of	3,042	3,021	2,942
Mental Health, Office of	14,458	14,749	15,902
Motor Vehicles, Department of	3,122	3,181	3,228
Parks, Recreation and Historic Preservation, Office of	2,473	2,417	2,469
People with Developmental Disabilities, Office for	18,793	19,213	19,524
State Police, Division of	5,912	6,139	6,528
Taxation and Finance, Department of	3,685	3,902	3,898
Temporary and Disability Assistance, Office of	1,931	1,942	2,053
Transportation, Department of	8,570	8,749	8,499
Workers' Compensation Board	1,023	1,032	1,112
Subtotal - Major Agencies	**103,775**	**105,767**	**115,047**
Minor Agencies	**9,177**	**9,927**	**10,619**
Subtotal - Subject to Direct Executive Control	**112,952**	**115,694**	**125,666**
University Systems			
City University of New York	13,434	13,635	13,511
State University Construction Fund	137	135	145
State University of New York	49,376	50,341	50,958
Subtotal - University Systems	**62,947**	**64,111**	**64,614**
Independently Elected Agencies			
Audit and Control, Department of	2,688	2,772	2,940
Law, Department of	2,016	2,156	2,344
Subtotal - Independently Elected Agencies	**4,704**	**4,928**	**5,284**
Grand Total	**180,603**	**184,733**	**195,564**

Workforce Impact Summary

All Funds

2024-25 Through 2026-27

	2024-25 Actuals (03/31/25)	2025-26 Actuals (03/31/26)	2026-27 Estimates (03/31/27)
Minor Agencies			
Addiction Services and Supports, Office of	758	776	812
Adirondack Park Agency	53	52	59
Aging, Office for the	90	99	126
Agriculture and Markets, Department of	559	621	656
Alcoholic Beverage Control, Division of	364	410	476
Arts, Council on the	30	32	41
Budget, Division of the	292	303	292
Civil Service, Department of	448	512	582
Correction, Commission of	47	56	72
Criminal Justice Services, Division of	482	592	651
Deferred Compensation Board	4	4	6
Developmental Disabilities, State Council on	0	8	18
Economic Development, Department of	127	126	160
Elections, State Board of	157	179	228
Employee Relations, Office of	83	94	107
Ethics and Lobbying, Independent Commission on	55	62	68
Executive Chamber	157	157	168
Financial Control Board, New York State	11	10	12
Gaming Commission, New York State	313	308	396
Higher Education Services Corporation, New York State	96	83	138
Homeland Security and Emergency Services, Division of	715	829	770
Housing and Community Renewal, Division of	662	669	676
Hudson River Valley Greenway Communities Council	0	0	1
Human Rights, Division of	205	272	282
Indigent Legal Services, Office of	50	54	62
Inspector General, Office of the	101	109	107
Interest on Lawyer Account	8	11	12
Judicial Conduct, Commission on	47	52	56
Justice Center for the Protection of People with Special Needs	492	495	501
Labor Management Committees	71	63	77
Lieutenant Governor, Office of the	0	0	10
Medicaid Inspector General, Office of the	538	548	549
Military and Naval Affairs, Division of	400	415	439
Prevention of Domestic Violence, Office for	42	49	53
Prosecutorial Conduct, Commission on	4	10	19
Public Employment Relations Board	33	37	46
Public Service Department	556	592	628
State, Department of	723	829	829
Statewide Financial System	142	134	147
Tax Appeals, Division of	26	27	29
Veterans' Services, Department of	99	108	110
Victim Services, Office of	105	107	110
Waterfront Commission	25	26	32
Welfare Inspector General, Office of	7	7	6
Subtotal - Minor Agencies	**9,177**	**9,927**	**10,619**

Workforce Impact Summary

Special Revenue Funds - Other
2024-25 Through 2026-27

	2024-25 Actuals (03/31/25)	2025-26 Actuals (03/31/26)	2026-27 Estimates (03/31/27)
Major Agencies			
Children and Family Services, Office of	38	38	44
Corrections and Community Supervision, Department of	4	3	4
Education Department, State	916	939	1,044
Environmental Conservation, Department of	853	834	1,090
Financial Services, Department of	1,379	1,439	1,493
General Services, Office of	57	53	60
Health, Department of	1,889	1,991	2,310
Labor, Department of	338	341	479
Mental Health, Office of	0	0	10
Motor Vehicles, Department of	473	504	515
Parks, Recreation and Historic Preservation, Office of	190	148	326
State Police, Division of	263	287	320
Taxation and Finance, Department of	53	54	699
Transportation, Department of	35	36	45
Workers' Compensation Board	1,023	1,032	1,112
Subtotal - Major Agencies	**7,511**	**7,699**	**9,551**
Minor Agencies	**2,716**	**2,827**	**3,027**
Subtotal - Subject to Direct Executive Control	**10,227**	**10,526**	**12,578**
University Systems			
State University of New York	49,372	50,336	50,955
Subtotal - University Systems	**49,372**	**50,336**	**50,955**
Independently Elected Agencies			
Audit and Control, Department of	188	200	179
Law, Department of	428	477	507
Subtotal - Independently Elected Agencies	**616**	**677**	**686**
Grand Total	**60,215**	**61,539**	**64,219**

Workforce Impact Summary

Special Revenue Funds - Other
2024-25 Through 2026-27

	2024-25 Actuals (03/31/25)	2025-26 Actuals (03/31/26)	2026-27 Estimates (03/31/27)
Minor Agencies			
Addiction Services and Supports, Office of	0	0	14
Agriculture and Markets, Department of	34	41	47
Alcoholic Beverage Control, Division of	218	255	284
Budget, Division of the	9	7	16
Criminal Justice Services, Division of	4	3	2
Deferred Compensation Board	4	4	6
Economic Development, Department of	1	0	7
Financial Control Board, New York State	11	10	12
Gaming Commission, New York State	260	255	344
Higher Education Services Corporation, New York State	91	79	0
Homeland Security and Emergency Services, Division of	520	521	510
Housing and Community Renewal, Division of	511	497	575
Indigent Legal Services, Office of	50	54	62
Interest on Lawyer Account	8	11	12
Public Service Department	556	592	603
State, Department of	378	420	470
Victim Services, Office of	61	67	63
Waterfront Commission	0	11	0
Subtotal - Minor Agencies	**2,716**	**2,827**	**3,027**

Workforce Impact Summary

Special Revenue Funds - Federal
2024-25 Through 2026-27

	2024-25 Actuals (03/31/25)	2025-26 Actuals (03/31/26)	2026-27 Estimates (03/31/27)
Major Agencies			
Children and Family Services, Office of	512	545	487
Corrections and Community Supervision, Department of	15	13	646
Education Department, State	1,210	1,257	1,235
Environmental Conservation, Department of	0	0	268
Health, Department of	1,298	1,256	1,507
Labor, Department of	2,685	2,657	2,446
Mental Health, Office of	0	0	11
Motor Vehicles, Department of	61	65	71
Parks, Recreation and Historic Preservation, Office of	31	29	43
People with Developmental Disabilities, Office for	9	0	0
Temporary and Disability Assistance, Office of	843	808	912
Transportation, Department of	111	116	126
Subtotal - Major Agencies	**6,775**	**6,746**	**7,752**
Minor Agencies			
Aging, Office for the	63	69	77
Agriculture and Markets, Department of	0	0	27
Criminal Justice Services, Division of	26	5	20
Elections, State Board of	11	10	11
Homeland Security and Emergency Services, Division of	156	181	131
Housing and Community Renewal, Division of	76	73	73
Human Rights, Division of	0	2	37
Medicaid Inspector General, Office of the	269	274	274
Military and Naval Affairs, Division of	206	203	189
Public Service Department	0	0	25
State, Department of	17	18	14
Veterans' Services, Department of	8	9	8
Victim Services, Office of	40	36	41
Subtotal - Minor Agencies	**872**	**880**	**927**
Subtotal - Subject to Direct Executive Control	**7,647**	**7,626**	**8,679**
University Systems			
State University of New York	1	2	0
Subtotal - University Systems	**1**	**2**	**0**
Independently Elected Agencies			
Audit and Control, Department of	5	5	0
Law, Department of	209	213	215
Subtotal - Independently Elected Agencies	**214**	**218**	**215**
Grand Total	**7,862**	**7,846**	**8,894**

Workforce Impact Summary

Capital Projects Funds - Other
2024-25 Through 2026-27

	2024-25 Actuals (03/31/25)	2025-26 Actuals (03/31/26)	2026-27 Estimates (03/31/27)
Major Agencies			
Children and Family Services, Office of	61	56	69
Corrections and Community Supervision, Department of	30	30	1,009
Education Department, State	46	47	54
Environmental Conservation, Department of	439	425	610
General Services, Office of	361	377	391
Health, Department of	117	120	132
Information Technology Services, Office of	38	37	50
Mental Health, Office of	588	578	727
Motor Vehicles, Department of	2,425	2,447	2,475
Parks, Recreation and Historic Preservation, Office of	599	603	495
People with Developmental Disabilities, Office for	403	397	385
State Police, Division of	90	90	85
Temporary and Disability Assistance, Office of	8	8	8
Transportation, Department of	5,779	5,954	5,783
Subtotal - Major Agencies	**10,984**	**11,169**	**12,273**
Minor Agencies			
Addiction Services and Supports, Office of	16	15	18
Agriculture and Markets, Department of	26	26	18
Arts, Council on the	2	4	4
Military and Naval Affairs, Division of	50	71	89
Subtotal - Minor Agencies	**94**	**116**	**129**
Subtotal - Subject to Direct Executive Control	**11,078**	**11,285**	**12,402**
University Systems			
State University Construction Fund	137	135	145
Subtotal - University Systems	**137**	**135**	**145**
Independently Elected Agencies			
Law, Department of	7	6	7
Subtotal - Independently Elected Agencies	**7**	**6**	**7**
Grand Total	**11,222**	**11,426**	**12,554**

Workforce Impact Summary

Capital Projects Funds - Federal
2024-25 Through 2026-27

	2024-25 Actuals (03/31/25)	2025-26 Actuals (03/31/26)	2026-27 Estimates (03/31/27)
Major Agencies			
Environmental Conservation, Department of	0	0	5
Health, Department of	49	45	68
Subtotal - Major Agencies	**49**	**45**	**73**
Minor Agencies			
Military and Naval Affairs, Division of	39	41	58
Subtotal - Minor Agencies	**39**	**41**	**58**
Subtotal - Subject to Direct Executive Control	**88**	**86**	**131**
Grand Total	**88**	**86**	**131**

Workforce Impact Summary

Enterprise Funds
2024-25 Through 2026-27

	2024-25 Actuals (03/31/25)	2025-26 Actuals (03/31/26)	2026-27 Estimates (03/31/27)
Major Agencies			
Corrections and Community Supervision, Department of	3	2	10
General Services, Office of	11	11	9
Parks, Recreation and Historic Preservation, Office of	88	82	53
Subtotal - Major Agencies	**102**	**95**	**72**
Minor Agencies			
Agriculture and Markets, Department of	30	45	67
Subtotal - Minor Agencies	**30**	**45**	**67**
Subtotal - Subject to Direct Executive Control	**132**	**140**	**139**
University Systems			
City University of New York	13,434	13,635	13,511
Subtotal - University Systems	**13,434**	**13,635**	**13,511**
Grand Total	**13,566**	**13,775**	**13,650**

Workforce Impact Summary

Internal Service Funds
2024-25 Through 2026-27

	2024-25 Actuals (03/31/25)	2025-26 Actuals (03/31/26)	2026-27 Estimates (03/31/27)
Major Agencies			
Children and Family Services, Office of	132	145	99
Corrections and Community Supervision, Department of	213	218	280
Education Department, State	124	134	144
General Services, Office of	938	984	1,118
Labor, Department of	19	23	16
Mental Health, Office of	4	4	10
Subtotal - Major Agencies	**1,430**	**1,508**	**1,667**
Minor Agencies			
Civil Service, Department of	145	172	172
Employee Relations, Office of	9	10	12
Prevention of Domestic Violence, Office for	5	0	5
Subtotal - Minor Agencies	**159**	**182**	**189**
Subtotal - Subject to Direct Executive Control	**1,589**	**1,690**	**1,856**
Independently Elected Agencies			
Audit and Control, Department of	167	178	190
Law, Department of	94	96	107
Subtotal - Independently Elected Agencies	**261**	**274**	**297**
Grand Total	**1,850**	**1,964**	**2,153**

Workforce Impact Summary

Pension Trust Funds

2024-25 Through 2026-27

	2024-25 Actuals (03/31/25)	2025-26 Actuals (03/31/26)	2026-27 Estimates (03/31/27)
Independently Elected Agencies			
Audit and Control, Department of	900	928	1,078
Subtotal - Independently Elected Agencies	**900**	**928**	**1,078**
Grand Total	**900**	**928**	**1,078**

Workforce Impact Summary

Private Purpose Trust Funds
2024-25 Through 2026-27

	2024-25 Actuals (03/31/25)	2025-26 Actuals (03/31/26)	2026-27 Estimates (03/31/27)
Minor Agencies			
Agriculture and Markets, Department of	1	1	4
Subtotal - Minor Agencies	**1**	**1**	**4**
Subtotal - Subject to Direct Executive Control	**1**	**1**	**4**
Independently Elected Agencies			
Audit and Control, Department of	0	2	0
Subtotal - Independently Elected Agencies	**0**	**2**	**0**
Grand Total	**1**	**3**	**4**

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

	FY 2026 Actuals	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT					
Agriculture and Markets, Department of	**109,231**	**146,945**	**105,015**	**105,551**	**105,924**
Assistance and Grants	57,461	86,738	43,500	43,500	43,500
State Operations	51,770	60,207	61,515	62,051	62,424
Personal Service	41,807	50,822	53,021	53,407	53,780
Non-Personal Service	9,963	9,385	8,494	8,644	8,644
Alcoholic Beverage Control, Division of	**14,495**	**18,005**	**18,079**	**18,079**	**18,079**
Assistance and Grants	53	200	0	0	0
State Operations	14,442	17,805	18,079	18,079	18,079
Personal Service	13,152	13,903	14,137	14,137	14,137
Non-Personal Service	1,290	3,902	3,942	3,942	3,942
Economic Development, Department of	**79,067**	**88,971**	**61,305**	**61,720**	**61,720**
Assistance and Grants	60,766	72,710	45,044	45,044	45,044
State Operations	18,301	16,261	16,261	16,676	16,676
Personal Service	15,603	13,825	13,825	14,240	14,240
Non-Personal Service	2,698	2,436	2,436	2,436	2,436
Empire State Development Corporation	**133,496**	**132,868**	**151,655**	**149,125**	**149,125**
Assistance and Grants	133,496	132,868	151,655	149,125	149,125
Financial Services, Department of	**3,747**	**10,000**	**8,000**	**8,000**	**8,000**
Assistance and Grants	3,297	10,000	8,000	8,000	8,000
State Operations	450	0	0	0	0
Non-Personal Service	450	0	0	0	0
Olympic Regional Development Authority	**10,704**	**11,104**	**10,404**	**10,404**	**10,404**
State Operations	10,129	9,604	8,904	8,904	8,904
Personal Service	7,125	2,838	2,838	2,838	2,838
Non-Personal Service	3,004	6,766	6,066	6,066	6,066
General State Charges	575	1,500	1,500	1,500	1,500
Public Service Department	**238**	**9,500**	**26,500**	**38,500**	**20,500**
Assistance and Grants	0	9,000	26,000	38,250	20,500
State Operations	238	500	500	250	0
Non-Personal Service	238	500	500	250	0
Functional Total	350,978	417,393	380,958	391,379	373,752
PARKS AND THE ENVIRONMENT					
Adirondack Park Agency	**6,076**	**6,389**	**6,398**	**6,452**	**6,461**
State Operations	6,076	6,389	6,398	6,452	6,461
Personal Service	5,051	5,282	5,291	5,300	5,309
Non-Personal Service	1,025	1,107	1,107	1,152	1,152
Environmental Conservation, Department of	**189,715**	**221,720**	**220,906**	**228,285**	**234,694**
Assistance and Grants	3,984	15,243	2,128	2,128	2,128
State Operations	185,731	206,477	218,778	226,157	232,566
Personal Service	171,539	188,315	200,116	204,495	210,904
Non-Personal Service	14,192	18,162	18,662	21,662	21,662
Parks, Recreation and Historic Preservation, Office of	**192,452**	**218,613**	**232,136**	**239,462**	**246,856**
Assistance and Grants	1,477	2,950	100	100	100
State Operations	190,975	215,663	232,036	239,362	246,756
Personal Service	172,672	190,558	206,879	213,416	219,996
Non-Personal Service	18,303	25,105	25,157	25,946	26,760
Functional Total	388,243	446,722	459,440	474,199	488,011
TRANSPORTATION					
Motor Vehicles, Department of	**11,534**	**12,868**	**13,329**	**14,575**	**14,912**
State Operations	11,534	12,868	13,329	14,575	14,912
Personal Service	10,182	9,980	10,304	11,550	11,887
Non-Personal Service	1,352	2,888	3,025	3,025	3,025
Transportation, Department of	**726,964**	**691,643**	**673,106**	**685,917**	**697,995**
Assistance and Grants	269,646	316,452	287,118	282,272	282,272
State Operations	457,318	375,191	385,988	403,645	415,723
Personal Service	217,957	191,952	197,719	209,733	215,998
Non-Personal Service	239,361	183,239	188,269	193,912	199,725
Waterfront Commission	**1,452**	**3,649**	**4,124**	**4,520**	**4,602**
State Operations	1,452	3,649	4,124	4,520	4,602
Personal Service	799	2,425	2,550	2,929	3,011
Non-Personal Service	653	1,224	1,574	1,591	1,591
Functional Total	739,950	708,160	690,559	705,012	717,509

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

	FY 2026 Actuals	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected
HEALTH					
Aging, Office for the	**201,006**	**250,902**	**198,712**	**198,712**	**198,712**
Assistance and Grants	198,971	246,566	194,376	194,376	194,376
State Operations	2,035	4,336	4,336	4,336	4,336
Personal Service	1,893	4,196	4,196	4,196	4,196
Non-Personal Service	142	140	140	140	140
Health, Department of	**28,324,203**	**29,792,092**	**32,821,292**	**35,486,923**	**41,199,298**
Medical Assistance	**25,696,329**	**27,177,374**	**30,501,618**	**33,176,474**	**38,873,442**
Assistance and Grants	25,696,329	27,177,374	30,501,618	33,176,474	38,873,442
Essential Plan	**22,424**	**144,551**	**187,498**	**205,749**	**234,060**
Assistance and Grants	20,894	18,000	18,000	18,000	18,000
State Operations	1,530	126,551	169,498	187,749	216,060
Personal Service	838	12,507	16,499	17,560	18,951
Non-Personal Service	692	114,044	152,999	170,189	197,109
Medicaid Administration	**1,549,046**	**1,177,294**	**1,048,897**	**1,029,150**	**1,016,511**
Assistance and Grants	1,137,740	752,530	630,617	630,617	630,617
State Operations	409,469	414,764	408,280	388,533	375,894
Personal Service	67,004	75,228	75,668	76,019	76,627
Non-Personal Service	342,465	339,536	332,612	312,514	299,267
General State Charges	1,837	10,000	10,000	10,000	10,000
Public Health	**1,056,404**	**1,292,873**	**1,083,279**	**1,075,550**	**1,075,285**
Assistance and Grants	859,242	1,061,256	844,737	842,284	842,519
State Operations	197,013	229,547	236,472	231,196	230,696
Personal Service	149,962	161,210	161,773	161,854	161,854
Non-Personal Service	47,051	68,337	74,699	69,342	68,842
General State Charges	149	2,070	2,070	2,070	2,070
Medicaid Inspector General, Office of the	**20,109**	**28,923**	**28,923**	**28,923**	**28,923**
State Operations	20,109	28,923	28,923	28,923	28,923
Personal Service	17,501	25,903	25,903	25,903	25,903
Non-Personal Service	2,608	3,020	3,020	3,020	3,020
Functional Total	28,545,318	30,071,917	33,048,927	35,714,558	41,426,933
SOCIAL WELFARE					
Children and Family Services, Office of	**4,076,354**	**5,617,590**	**5,808,930**	**6,145,524**	**6,237,725**
OCFS	**3,912,197**	**5,422,060**	**5,609,489**	**5,942,095**	**6,030,227**
Assistance and Grants	3,672,263	5,147,025	5,304,564	5,610,970	5,687,702
State Operations	239,934	275,035	304,925	331,125	342,525
Personal Service	178,767	190,321	206,275	232,475	243,875
Non-Personal Service	61,167	84,714	98,650	98,650	98,650
OCFS - Other	**164,157**	**195,530**	**199,441**	**203,429**	**207,498**
Assistance and Grants	164,157	195,530	199,441	203,429	207,498
Housing and Community Renewal, Division of	**42,697**	**83,268**	**116,021**	**165,071**	**114,656**
Assistance and Grants	32,008	72,328	105,083	152,083	101,333
State Operations	10,689	10,938	10,938	12,988	13,323
Personal Service	9,007	9,095	9,095	11,145	11,480
Non-Personal Service	1,682	1,843	1,843	1,843	1,843
General State Charges	0	2	0	0	0
Human Rights, Division of	**29,989**	**30,807**	**31,059**	**32,194**	**32,958**
Assistance and Grants	202	500	500	500	500
State Operations	29,787	30,307	30,559	31,694	32,458
Personal Service	23,267	24,092	24,344	25,479	26,243
Non-Personal Service	6,520	6,215	6,215	6,215	6,215
Labor, Department of	**33,953**	**66,801**	**34,074**	**34,074**	**34,074**
Assistance and Grants	33,216	55,227	31,500	31,500	31,500
State Operations	737	11,574	2,574	2,574	2,574
Personal Service	481	1,712	1,712	1,712	1,712
Non-Personal Service	256	9,862	862	862	862
National and Community Service	**528**	**793**	**793**	**793**	**793**
Assistance and Grants	153	432	432	432	432
State Operations	375	361	361	361	361
Personal Service	373	352	352	352	352
Non-Personal Service	2	9	9	9	9
Temporary and Disability Assistance, Office of	**2,810,056**	**2,796,525**	**2,345,984**	**2,394,427**	**2,512,897**
Welfare Assistance	**1,412,368**	**1,403,553**	**1,414,698**	**1,410,348**	**1,445,048**
Assistance and Grants	1,412,368	1,403,553	1,414,698	1,410,348	1,445,048

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

	FY 2026 Actuals	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected
All Other	**1,397,688**	**1,392,972**	**931,286**	**984,079**	**1,067,849**
Assistance and Grants	1,232,143	1,145,716	671,150	752,182	835,952
State Operations	165,545	227,256	260,136	231,897	231,897
Personal Service	85,327	101,672	110,462	115,767	115,767
Non-Personal Service	80,218	125,584	149,674	116,130	116,130
General State Charges	0	20,000	0	0	0
Functional Total	6,993,577	8,595,784	8,336,861	8,772,083	8,933,103
MENTAL HYGIENE					
Addiction Services and Supports, Office of	**519,489**	**648,702**	**667,923**	**703,072**	**719,092**
OASAS	**418,390**	**533,849**	**552,328**	**575,795**	**583,946**
Assistance and Grants	372,421	479,650	491,880	510,211	515,277
State Operations	45,957	54,199	60,448	65,584	68,669
Personal Service	32,064	30,221	33,335	38,334	41,244
Non-Personal Service	13,893	23,978	27,113	27,250	27,425
General State Charges	12	0	0	0	0
OASAS - Other	**101,099**	**114,853**	**115,595**	**127,277**	**135,146**
Assistance and Grants	33,090	35,559	37,550	37,550	37,550
State Operations	68,009	79,294	78,045	89,727	97,596
Personal Service	49,366	61,949	59,823	70,642	77,604
Non-Personal Service	18,643	17,345	18,222	19,085	19,992
Developmental Disabilities, State Council on	**713**	**1,500**	**1,500**	**1,500**	**1,500**
State Operations	713	1,500	1,500	1,500	1,500
Personal Service	713	1,500	1,500	1,500	1,500
Justice Center	**43,206**	**37,717**	**44,568**	**47,496**	**50,136**
Assistance and Grants	701	857	857	857	857
State Operations	42,505	36,860	43,711	46,639	49,279
Personal Service	33,395	26,642	34,273	36,978	39,379
Non-Personal Service	9,110	10,218	9,438	9,661	9,900
Mental Health, Office of	**4,711,429**	**5,122,454**	**5,344,353**	**5,623,728**	**5,821,316**
OMH	**2,735,973**	**2,980,002**	**3,044,789**	**3,271,543**	**3,401,417**
Assistance and Grants	2,146,456	2,364,674	2,405,713	2,572,096	2,717,458
State Operations	589,517	615,328	639,076	699,447	683,959
Personal Service	441,596	511,153	528,711	585,339	566,259
Non-Personal Service	147,921	104,175	110,365	114,108	117,700
OMH - Other	**1,975,456**	**2,142,452**	**2,299,564**	**2,352,185**	**2,419,899**
Assistance and Grants	461,390	531,348	573,770	620,540	616,566
State Operations	1,514,066	1,611,104	1,725,794	1,731,645	1,803,333
Personal Service	1,125,977	1,173,033	1,261,420	1,257,648	1,320,099
Non-Personal Service	388,089	438,071	464,374	473,997	483,234
People with Developmental Disabilities, Office for	**7,000,405**	**5,800,145**	**6,827,966**	**6,969,971**	**7,141,310**
OPWDD	**559,679**	**564,981**	**567,271**	**568,771**	**568,771**
Assistance and Grants	540,417	546,981	552,271	553,771	553,771
State Operations	19,262	18,000	15,000	15,000	15,000
Personal Service	320	0	0	0	0
Non-Personal Service	18,942	18,000	15,000	15,000	15,000
OPWDD - Other	**6,440,726**	**5,235,164**	**6,260,695**	**6,401,200**	**6,572,539**
Assistance and Grants	4,645,211	3,251,641	4,196,540	4,252,468	4,344,752
State Operations	1,795,505	1,983,523	2,064,155	2,148,732	2,227,787
Personal Service	1,577,311	1,687,700	1,770,522	1,848,237	1,919,957
Non-Personal Service	218,194	295,823	293,633	300,495	307,830
General State Charges	10	0	0	0	0
Functional Total	12,275,242	11,610,518	12,886,310	13,345,767	13,733,354
PUBLIC PROTECTION/CRIMINAL JUSTICE					
Correction, Commission of	**5,371**	**6,852**	**6,796**	**7,012**	**6,981**
State Operations	5,371	6,851	6,795	7,011	6,980
Personal Service	4,894	6,220	6,166	6,382	6,351
Non-Personal Service	477	631	629	629	629
General State Charges	0	1	1	1	1
Corrections and Community Supervision, Department of	**3,062,475**	**3,121,588**	**3,162,745**	**3,163,495**	**3,163,495**
DOCCS	**3,048,955**	**3,116,188**	**3,157,345**	**3,158,095**	**3,158,095**
Assistance and Grants	32,726	23,506	10,465	11,215	11,215
State Operations	3,016,007	3,092,182	3,146,380	3,146,380	3,146,380
Personal Service	2,385,773	2,509,511	2,553,709	2,553,709	2,553,709
Non-Personal Service	630,234	582,671	592,671	592,671	592,671

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

	FY 2026 Actuals	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected
General State Charges	222	500	500	500	500
DOCCS - Other	**13,520**	**5,400**	**5,400**	**5,400**	**5,400**
Assistance and Grants	13,520	5,400	5,400	5,400	5,400
Criminal Justice Services, Division of	**594,029**	**633,286**	**514,904**	**516,496**	**517,909**
Assistance and Grants	531,440	578,336	458,464	458,464	458,464
State Operations	62,589	54,947	56,440	58,032	59,445
Personal Service	47,394	44,020	45,496	47,088	48,501
Non-Personal Service	15,195	10,927	10,944	10,944	10,944
General State Charges	0	3	0	0	0
Homeland Security and Emergency Services, Division of	**45,545**	**102,104**	**45,125**	**45,941**	**45,871**
Assistance and Grants	19,550	73,020	20,246	20,246	20,246
State Operations	25,995	29,084	24,879	25,695	25,625
Personal Service	13,750	13,328	13,947	14,435	14,365
Non-Personal Service	12,245	15,756	10,932	11,260	11,260
Indigent Legal Services, Office of	**115,315**	**179,000**	**0**	**0**	**0**
Assistance and Grants	115,315	179,000	0	0	0
Judicial Conduct, Commission on	**8,180**	**9,330**	**9,330**	**9,330**	**9,330**
State Operations	8,180	9,330	9,330	9,330	9,330
Personal Service	6,586	7,200	7,200	7,200	7,200
Non-Personal Service	1,594	2,130	2,130	2,130	2,130
Judicial Nomination, Commission on	**0**	**30**	**30**	**30**	**30**
State Operations	0	30	30	30	30
Non-Personal Service	0	30	30	30	30
Judicial Screening Committees, New York State	**0**	**38**	**38**	**38**	**38**
State Operations	0	38	38	38	38
Non-Personal Service	0	38	38	38	38
Military and Naval Affairs, Division of	**660,388**	**684,608**	**687,206**	**691,476**	**142,342**
Assistance and Grants	1,856	1,801	1,821	1,821	1,821
State Operations	658,527	682,807	685,385	689,655	140,521
Personal Service	517,024	514,439	516,811	521,081	129,003
Non-Personal Service	141,503	168,368	168,574	168,574	11,518
General State Charges	5	0	0	0	0
Prosecutorial Conduct, Commission on	**1,180**	**3,000**	**3,000**	**3,000**	**3,000**
State Operations	1,180	3,000	3,000	3,000	3,000
Personal Service	917	2,307	2,307	2,307	2,307
Non-Personal Service	263	693	693	693	693
State Police, Division of	**985,366**	**873,596**	**890,552**	**917,269**	**917,269**
State Operations	985,336	873,581	890,552	917,269	917,269
Personal Service	900,502	798,242	814,095	838,518	838,518
Non-Personal Service	84,834	75,339	76,457	78,751	78,751
General State Charges	30	15	0	0	0
Statewide Financial System	**36,602**	**36,384**	**38,236**	**38,103**	**38,181**
State Operations	36,602	36,384	38,236	38,103	38,181
Personal Service	14,182	13,336	13,336	16,276	16,764
Non-Personal Service	22,420	23,048	24,900	21,827	21,417
Victim Services, Office of	**4,577**	**47,961**	**91,312**	**91,327**	**91,325**
Assistance and Grants	3,765	45,500	88,800	88,800	88,800
State Operations	812	2,461	2,512	2,527	2,525
Personal Service	482	431	441	456	454
Non-Personal Service	330	2,030	2,071	2,071	2,071
Functional Total	5,519,028	5,697,777	5,449,274	5,483,517	4,935,771
HIGHER EDUCATION					
City University of New York	**2,288,627**	**2,440,095**	**2,470,051**	**2,491,709**	**2,519,237**
Assistance and Grants	2,288,627	2,440,095	2,470,051	2,491,709	2,519,237
Higher Education Services Corporation, New York State	**643,929**	**715,414**	**737,143**	**749,914**	**750,490**
Assistance and Grants	643,149	689,096	709,624	720,789	720,289
State Operations	780	26,318	27,519	29,125	30,201
Personal Service	764	12,218	13,144	13,630	14,039
Non-Personal Service	16	14,100	14,375	15,495	16,162
State University of New York	**627,304**	**625,496**	**615,552**	**615,421**	**592,615**
Assistance and Grants	618,222	618,194	607,977	607,560	584,454
State Operations	8,981	7,200	7,472	7,757	8,056
Personal Service	3,813	1,774	1,774	1,774	1,774
Non-Personal Service	5,168	5,426	5,698	5,983	6,282

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

	FY 2026 Actuals	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected
General State Charges	101	102	103	104	105
Functional Total	3,559,860	3,781,005	3,822,746	3,857,044	3,862,342
EDUCATION					
Arts, Council on the	**95,154**	**89,743**	**49,155**	**49,296**	**49,252**
Assistance and Grants	89,171	81,885	41,385	41,385	41,214
State Operations	5,983	7,858	7,770	7,911	8,038
Personal Service	3,351	3,885	3,886	4,022	4,143
Non-Personal Service	2,632	3,973	3,884	3,889	3,895
Education, Department of	**34,847,779**	**37,502,050**	**39,250,971**	**41,099,939**	**42,603,967**
School Aid	**31,705,735**	**33,831,810**	**35,566,115**	**37,273,803**	**38,608,010**
Assistance and Grants	31,705,735	33,831,810	35,566,115	37,273,803	38,608,010
School Aid – Other	**94,200**	**140,300**	**140,300**	**140,300**	**140,300**
Assistance and Grants	94,200	140,300	140,300	140,300	140,300
Special Education Categorical Programs	**1,662,849**	**1,762,861**	**1,861,931**	**1,963,141**	**2,070,694**
Assistance and Grants	1,662,849	1,762,861	1,861,931	1,963,141	2,070,694
All Other	**1,384,995**	**1,767,079**	**1,682,625**	**1,722,695**	**1,784,963**
Assistance and Grants	1,298,511	1,678,885	1,595,542	1,634,277	1,695,095
State Operations	86,484	88,194	87,083	88,418	89,868
Personal Service	52,301	46,848	46,702	48,337	49,787
Non-Personal Service	34,183	41,346	40,381	40,081	40,081
Functional Total	34,942,933	37,591,793	39,300,126	41,149,235	42,653,219
GENERAL GOVERNMENT					
Budget, Division of the	**37,675**	**37,833**	**36,983**	**36,983**	**36,983**
State Operations	36,599	36,733	35,983	35,983	35,983
Personal Service	32,408	33,968	33,968	33,968	33,968
Non-Personal Service	4,191	2,765	2,015	2,015	2,015
General State Charges	1,076	1,100	1,000	1,000	1,000
Civil Service, Department of	**52,145**	**66,539**	**64,837**	**66,021**	**67,529**
Assistance and Grants	311	300	300	300	300
State Operations	51,834	66,239	64,537	65,721	67,229
Personal Service	32,549	38,702	38,149	39,833	40,941
Non-Personal Service	19,285	27,537	26,388	25,888	26,288
Deferred Compensation Board	**45**	**84**	**93**	**93**	**93**
State Operations	45	84	93	93	93
Personal Service	42	60	69	69	69
Non-Personal Service	3	24	24	24	24
Elections, State Board of	**30,529**	**43,188**	**40,583**	**40,583**	**40,583**
Assistance and Grants	8,587	10,700	7,700	7,700	7,700
State Operations	21,942	32,488	32,883	32,883	32,883
Personal Service	15,558	21,200	21,460	21,460	21,460
Non-Personal Service	6,384	11,288	11,423	11,423	11,423
Employee Relations, Office of	**8,880**	**13,082**	**12,082**	**12,884**	**13,223**
State Operations	8,880	13,082	12,082	12,884	13,223
Personal Service	8,746	11,849	11,849	12,651	12,990
Non-Personal Service	134	1,233	233	233	233
Ethics and Lobbying, Independent Commission on	**8,560**	**8,825**	**8,825**	**9,167**	**9,394**
State Operations	8,560	8,825	8,825	9,167	9,394
Personal Service	6,716	7,206	7,206	7,548	7,775
Non-Personal Service	1,844	1,619	1,619	1,619	1,619
Gaming Commission, New York State	**22,654**	**22,088**	**21,188**	**15,388**	**15,388**
Assistance and Grants	16,050	15,500	15,600	9,800	9,800
State Operations	6,604	6,588	5,588	5,588	5,588
Personal Service	5,043	1,715	1,715	1,715	1,715
Non-Personal Service	1,561	4,873	3,873	3,873	3,873
General Services, Office of	**138,561**	**168,746**	**146,258**	**146,457**	**147,868**
State Operations	138,561	168,746	146,258	146,457	147,868
Personal Service	48,229	48,989	49,489	52,079	53,241
Non-Personal Service	90,332	119,757	96,769	94,378	94,627
Information Technology Services, Office of	**763,990**	**787,572**	**788,506**	**802,239**	**803,382**
State Operations	763,990	787,483	788,506	802,239	803,382
Personal Service	392,307	396,400	397,514	411,694	412,837
Non-Personal Service	371,683	391,083	390,992	390,545	390,545
General State Charges	0	89	0	0	0

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

	FY 2026 Actuals	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected
Inspector General, Office of the	**10,727**	**11,752**	**11,752**	**15,087**	**15,472**
State Operations	10,727	11,752	11,752	15,087	15,472
Personal Service	9,022	9,523	9,523	12,858	13,243
Non-Personal Service	1,705	2,229	2,229	2,229	2,229
Labor Management Committees	**38,609**	**38,126**	**40,626**	**41,064**	**41,249**
State Operations	32,160	32,606	35,106	35,544	35,729
Personal Service	7,732	6,658	6,058	6,496	6,681
Non-Personal Service	24,428	25,948	29,048	29,048	29,048
General State Charges	6,449	5,520	5,520	5,520	5,520
Prevention of Domestic Violence, Office for	**12,090**	**13,546**	**13,540**	**13,702**	**13,839**
Assistance and Grants	7,688	8,377	8,367	8,367	8,367
State Operations	4,402	5,169	5,173	5,335	5,472
Personal Service	3,737	4,418	4,418	4,573	4,710
Non-Personal Service	665	751	755	762	762
Public Employment Relations Board	**5,039**	**6,416**	**6,416**	**6,416**	**6,416**
State Operations	5,039	6,416	6,416	6,416	6,416
Personal Service	4,704	6,027	6,027	6,027	6,027
Non-Personal Service	335	389	389	389	389
State, Department of	**113,799**	**182,771**	**60,194**	**40,567**	**40,952**
Assistance and Grants	96,193	162,720	40,143	20,143	20,143
State Operations	17,606	20,051	20,051	20,424	20,809
Personal Service	16,882	12,445	12,445	12,818	13,203
Non-Personal Service	724	7,606	7,606	7,606	7,606
Tax Appeals, Division of	**3,919**	**3,882**	**3,882**	**4,012**	**4,017**
State Operations	3,919	3,882	3,882	4,012	4,017
Personal Service	3,452	3,442	3,442	3,572	3,577
Non-Personal Service	467	440	440	440	440
Taxation and Finance, Department of	**287,786**	**285,077**	**281,746**	**289,970**	**290,270**
Assistance and Grants	834	926	926	926	926
State Operations	286,766	284,151	280,820	289,044	289,344
Personal Service	272,947	232,423	235,050	243,274	243,574
Non-Personal Service	13,819	51,728	45,770	45,770	45,770
General State Charges	186	0	0	0	0
Veterans' Services, Department of	**19,164**	**20,088**	**17,475**	**17,779**	**17,779**
Assistance and Grants	10,702	11,078	8,063	8,063	8,063
State Operations	8,432	9,005	9,407	9,711	9,711
Personal Service	7,955	8,465	8,867	9,097	9,097
Non-Personal Service	477	540	540	614	614
General State Charges	30	5	5	5	5
Welfare Inspector General, Office of	**707**	**836**	**836**	**976**	**1,002**
State Operations	707	836	836	976	1,002
Personal Service	699	727	727	867	893
Non-Personal Service	8	109	109	109	109
Functional Total	1,554,879	1,710,451	1,555,822	1,559,388	1,565,439
ELECTED OFFICIALS					
Audit and Control, Department of	**179,733**	**194,187**	**197,293**	**197,293**	**197,293**
State Operations	179,733	194,187	197,293	197,293	197,293
Personal Service	139,165	157,828	160,320	160,320	160,320
Non-Personal Service	40,568	36,359	36,973	36,973	36,973
Executive Chamber	**23,369**	**26,946**	**26,946**	**26,946**	**26,946**
State Operations	23,369	26,946	26,946	26,946	26,946
Personal Service	19,220	22,174	22,174	22,174	22,174
Non-Personal Service	4,149	4,772	4,772	4,772	4,772
Judiciary	**3,515,429**	**3,944,017**	**3,991,017**	**3,991,017**	**3,991,017**
Assistance and Grants	114,949	182,500	229,500	229,500	229,500
State Operations	2,415,791	2,630,400	2,630,400	2,630,400	2,630,400
Personal Service	1,987,427	2,183,100	2,183,100	2,183,100	2,183,100
Non-Personal Service	428,364	447,300	447,300	447,300	447,300
General State Charges	984,689	1,131,117	1,131,117	1,131,117	1,131,117
Law, Department of	**231,906**	**260,302**	**225,077**	**220,077**	**220,077**
Assistance and Grants	49,575	54,100	19,100	14,100	14,100
State Operations	182,331	206,202	205,977	205,977	205,977
Personal Service	159,706	179,593	182,079	182,079	182,079
Non-Personal Service	22,625	26,609	23,898	23,898	23,898
Legislature	**278,242**	**316,226**	**316,226**	**316,226**	**316,226**
State Operations	278,242	316,226	316,226	316,226	316,226

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

	FY 2026 Actuals	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected
Personal Service	213,532	243,388	243,388	243,388	243,388
Non-Personal Service	64,710	72,838	72,838	72,838	72,838
Lieutenant Governor, Office of the	**13**	**283**	**1,217**	**1,217**	**1,217**
State Operations	13	283	1,217	1,217	1,217
Personal Service	13	156	1,090	1,090	1,090
Non-Personal Service	0	127	127	127	127
Functional Total	4,228,692	4,741,961	4,757,776	4,752,776	4,752,776
LOCAL GOVERNMENT ASSISTANCE					
Aid and Incentives for Municipalities	**774,293**	**877,202**	**738,941**	**739,041**	**738,941**
Assistance and Grants	774,293	877,202	738,941	739,041	738,941
County-Wide Shared Services Initiative	**4,661**	**836**	**0**	**0**	**0**
Assistance and Grants	4,661	836	0	0	0
Miscellaneous Financial Assistance	**54,249**	**850,065**	**349,750**	**349,750**	**23,750**
Assistance and Grants	54,249	850,065	349,750	349,750	23,750
Municipalities with VLT Facilities	**30,120**	**30,119**	**30,119**	**30,119**	**30,119**
Assistance and Grants	30,120	30,119	30,119	30,119	30,119
Small Government Assistance	**217**	**218**	**218**	**218**	**218**
Assistance and Grants	217	218	218	218	218
Functional Total	863,540	1,758,440	1,119,028	1,119,128	793,028
ALL OTHER CATEGORIES					
General State Charges	**9,347,824**	**10,875,898**	**11,615,406**	**12,650,669**	**13,800,606**
General State Charges	9,347,824	10,875,898	11,615,406	12,650,669	13,800,606
Miscellaneous	**(457,378)**	**840,347**	**3,319,257**	**4,209,266**	**6,242,930**
Assistance and Grants	(471,333)	189,641	1,968,542	2,483,542	3,467,197
State Operations	13,955	650,706	1,350,715	1,725,724	2,775,733
Personal Service	58	600,379	1,250,388	1,550,397	2,350,406
Non-Personal Service	13,897	50,327	100,327	175,327	425,327
Functional Total	8,890,446	11,716,245	14,934,663	16,859,935	20,043,536
TOTAL GENERAL FUND SPENDING	108,852,686	118,848,166	126,742,490	134,184,021	144,278,773

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

	FY 2026 Actuals	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT					
Agriculture and Markets, Department of	109,231	146,945	105,015	105,551	105,924
Alcoholic Beverage Control, Division of	14,495	18,005	18,079	18,079	18,079
Economic Development, Department of	79,067	88,971	61,305	61,720	61,720
Empire State Development Corporation	133,496	132,868	151,655	149,125	149,125
Financial Services, Department of	3,747	10,000	8,000	8,000	8,000
Olympic Regional Development Authority	10,704	11,104	10,404	10,404	10,404
Public Service Department	238	9,500	26,500	38,500	20,500
Functional Total	350,978	417,393	380,958	391,379	373,752
PARKS AND THE ENVIRONMENT					
Adirondack Park Agency	6,076	6,389	6,398	6,452	6,461
Environmental Conservation, Department of	189,715	221,720	220,906	228,285	234,694
Parks, Recreation and Historic Preservation, Office of	192,452	218,613	232,136	239,462	246,856
Functional Total	388,243	446,722	459,440	474,199	488,011
TRANSPORTATION					
Motor Vehicles, Department of	11,534	12,868	13,329	14,575	14,912
Transportation, Department of	726,964	691,643	673,106	685,917	697,995
Waterfront Commission	1,452	3,649	4,124	4,520	4,602
Functional Total	739,950	708,160	690,559	705,012	717,509
HEALTH					
Aging, Office for the	201,006	250,902	198,712	198,712	198,712
Health, Department of	28,324,203	29,792,092	32,821,292	35,486,923	41,199,298
Medical Assistance	25,696,329	27,177,374	30,501,618	33,176,474	38,873,442
Essential Plan	22,424	144,551	187,498	205,749	234,060
Medicaid Administration	1,549,046	1,177,294	1,048,897	1,029,150	1,016,511
Public Health	1,056,404	1,292,873	1,083,279	1,075,550	1,075,285
Medicaid Inspector General, Office of the	20,109	28,923	28,923	28,923	28,923
Functional Total	28,545,318	30,071,917	33,048,927	35,714,558	41,426,933
SOCIAL WELFARE					
Children and Family Services, Office of	4,076,354	5,617,590	5,808,930	6,145,524	6,237,725
OCFS	3,912,197	5,422,060	5,609,489	5,942,095	6,030,227
OCFS - Other	164,157	195,530	199,441	203,429	207,498
Housing and Community Renewal, Division of	42,697	83,268	116,021	165,071	114,656
Human Rights, Division of	29,989	30,807	31,059	32,194	32,958
Labor, Department of	33,953	66,801	34,074	34,074	34,074
National and Community Service	528	793	793	793	793
Temporary and Disability Assistance, Office of	2,810,056	2,796,525	2,345,984	2,394,427	2,512,897
Welfare Assistance	1,412,368	1,403,553	1,414,698	1,410,348	1,445,048
All Other	1,397,688	1,392,972	931,286	984,079	1,067,849
Functional Total	6,993,577	8,595,784	8,336,861	8,772,083	8,933,103
MENTAL HYGIENE					
Addiction Services and Supports, Office of	519,489	648,702	667,923	703,072	719,092
OASAS	418,390	533,849	552,328	575,795	583,946
OASAS - Other	101,099	114,853	115,595	127,277	135,146
Developmental Disabilities, State Council on	713	1,500	1,500	1,500	1,500
Justice Center	43,206	37,717	44,568	47,496	50,136
Mental Health, Office of	4,711,429	5,122,454	5,344,353	5,623,728	5,821,316
OMH	2,735,973	2,980,002	3,044,789	3,271,543	3,401,417
OMH - Other	1,975,456	2,142,452	2,299,564	2,352,185	2,419,899
People with Developmental Disabilities, Office for	7,000,405	5,800,145	6,827,966	6,969,971	7,141,310
OPWDD	559,679	564,981	567,271	568,771	568,771
OPWDD - Other	6,440,726	5,235,164	6,260,695	6,401,200	6,572,539
Functional Total	12,275,242	11,610,518	12,886,310	13,345,767	13,733,354
PUBLIC PROTECTION/CRIMINAL JUSTICE					
Correction, Commission of	5,371	6,852	6,796	7,012	6,981
Corrections and Community Supervision, Department of	3,062,475	3,121,588	3,162,745	3,163,495	3,163,495
DOCCS	3,048,955	3,116,188	3,157,345	3,158,095	3,158,095
DOCCS - Other	13,520	5,400	5,400	5,400	5,400
Criminal Justice Services, Division of	594,029	633,286	514,904	516,496	517,909
Homeland Security and Emergency Services, Division of	45,545	102,104	45,125	45,941	45,871
Indigent Legal Services, Office of	115,315	179,000	0	0	0
Judicial Conduct, Commission on	8,180	9,330	9,330	9,330	9,330
Judicial Nomination, Commission on	0	30	30	30	30
Judicial Screening Committees, New York State	0	38	38	38	38
Military and Naval Affairs, Division of	660,388	684,608	687,206	691,476	142,342
Prosecutorial Conduct, Commission on	1,180	3,000	3,000	3,000	3,000
State Police, Division of	985,366	873,596	890,552	917,269	917,269
Statewide Financial System	36,602	36,384	38,236	38,103	38,181

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

	FY 2026 Actuals	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected
Victim Services, Office of	4,577	47,961	91,312	91,327	91,325
Functional Total	5,519,028	5,697,777	5,449,274	5,483,517	4,935,771
HIGHER EDUCATION					
City University of New York	2,288,627	2,440,095	2,470,051	2,491,709	2,519,237
Higher Education Services Corporation, New York State	643,929	715,414	737,143	749,914	750,490
State University of New York	627,304	625,496	615,552	615,421	592,615
Functional Total	3,559,860	3,781,005	3,822,746	3,857,044	3,862,342
EDUCATION					
Arts, Council on the	95,154	89,743	49,155	49,296	49,252
Education, Department of	34,847,779	37,502,050	39,250,971	41,099,939	42,603,967
School Aid	31,705,735	33,831,810	35,566,115	37,273,803	38,608,010
School Aid – Other	94,200	140,300	140,300	140,300	140,300
Special Education Categorical Programs	1,662,849	1,762,861	1,861,931	1,963,141	2,070,694
All Other	1,384,995	1,767,079	1,682,625	1,722,695	1,784,963
Functional Total	34,942,933	37,591,793	39,300,126	41,149,235	42,653,219
GENERAL GOVERNMENT					
Budget, Division of the	37,675	37,833	36,983	36,983	36,983
Civil Service, Department of	52,145	66,539	64,837	66,021	67,529
Deferred Compensation Board	45	84	93	93	93
Elections, State Board of	30,529	43,188	40,583	40,583	40,583
Employee Relations, Office of	8,880	13,082	12,082	12,884	13,223
Ethics and Lobbying, Independent Commission on	8,560	8,825	8,825	9,167	9,394
Gaming Commission, New York State	22,654	22,088	21,188	15,388	15,388
General Services, Office of	138,561	168,746	146,258	146,457	147,868
Information Technology Services, Office of	763,990	787,572	788,506	802,239	803,382
Inspector General, Office of the	10,727	11,752	11,752	15,087	15,472
Labor Management Committees	38,609	38,126	40,626	41,064	41,249
Prevention of Domestic Violence, Office for	12,090	13,546	13,540	13,702	13,839
Public Employment Relations Board	5,039	6,416	6,416	6,416	6,416
State, Department of	113,799	182,771	60,194	40,567	40,952
Tax Appeals, Division of	3,919	3,882	3,882	4,012	4,017
Taxation and Finance, Department of	287,786	285,077	281,746	289,970	290,270
Veterans' Services, Department of	19,164	20,088	17,475	17,779	17,779
Welfare Inspector General, Office of	707	836	836	976	1,002
Functional Total	1,554,879	1,710,451	1,555,822	1,559,388	1,565,439
ELECTED OFFICIALS					
Audit and Control, Department of	179,733	194,187	197,293	197,293	197,293
Executive Chamber	23,369	26,946	26,946	26,946	26,946
Judiciary	3,515,429	3,944,017	3,991,017	3,991,017	3,991,017
Law, Department of	231,906	260,302	225,077	220,077	220,077
Legislature	278,242	316,226	316,226	316,226	316,226
Lieutenant Governor, Office of the	13	283	1,217	1,217	1,217
Functional Total	4,228,692	4,741,961	4,757,776	4,752,776	4,752,776
LOCAL GOVERNMENT ASSISTANCE					
Aid and Incentives for Municipalities	774,293	877,202	738,941	739,041	738,941
County-Wide Shared Services Initiative	4,661	836	0	0	0
Miscellaneous Financial Assistance	54,249	850,065	349,750	349,750	23,750
Municipalities with VLT Facilities	30,120	30,119	30,119	30,119	30,119
Small Government Assistance	217	218	218	218	218
Functional Total	863,540	1,758,440	1,119,028	1,119,128	793,028
ALL OTHER CATEGORIES					
General State Charges	9,347,826	10,875,898	11,615,406	12,650,669	13,800,606
Miscellaneous	(457,378)	840,347	3,319,257	4,209,266	6,242,930
Functional Total	8,890,448	11,716,245	14,934,663	16,859,935	20,043,536
TOTAL GENERAL FUND SPENDING	108,852,688	118,848,166	126,742,490	134,184,021	144,278,773

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

	FY 2026 Actuals	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT					
Agriculture and Markets, Department of	57,461	86,738	43,500	43,500	43,500
Alcoholic Beverage Control, Division of	53	200	0	0	0
Economic Development, Department of	60,766	72,710	45,044	45,044	45,044
Empire State Development Corporation	133,496	132,868	151,655	149,125	149,125
Financial Services, Department of	3,297	10,000	8,000	8,000	8,000
Public Service Department	0	9,000	26,000	38,250	20,500
Functional Total	255,073	311,516	274,199	283,919	266,169
PARKS AND THE ENVIRONMENT					
Environmental Conservation, Department of	3,984	15,243	2,128	2,128	2,128
Parks, Recreation and Historic Preservation, Office of	1,477	2,950	100	100	100
Functional Total	5,461	18,193	2,228	2,228	2,228
TRANSPORTATION					
Transportation, Department of	269,646	316,452	287,118	282,272	282,272
Functional Total	269,646	316,452	287,118	282,272	282,272
HEALTH					
Aging, Office for the	198,971	246,566	194,376	194,376	194,376
Health, Department of	27,714,205	29,009,160	31,994,972	34,667,375	40,364,578
Medical Assistance	25,696,329	27,177,374	30,501,618	33,176,474	38,873,442
Essential Plan	20,894	18,000	18,000	18,000	18,000
Medicaid Administration	1,137,740	752,530	630,617	630,617	630,617
Public Health	859,242	1,061,256	844,737	842,284	842,519
Functional Total	27,913,176	29,255,726	32,189,348	34,861,751	40,558,954
SOCIAL WELFARE					
Children and Family Services, Office of	3,836,420	5,342,555	5,504,005	5,814,399	5,895,200
OCFS	3,672,263	5,147,025	5,304,564	5,610,970	5,687,702
OCFS - Other	164,157	195,530	199,441	203,429	207,498
Housing and Community Renewal, Division of	32,008	72,328	105,083	152,083	101,333
Human Rights, Division of	202	500	500	500	500
Labor, Department of	33,216	55,227	31,500	31,500	31,500
National and Community Service	153	432	432	432	432
Temporary and Disability Assistance, Office of	2,644,511	2,549,269	2,085,848	2,162,530	2,281,000
Welfare Assistance	1,412,368	1,403,553	1,414,698	1,410,348	1,445,048
All Other	1,232,143	1,145,716	671,150	752,182	835,952
Functional Total	6,546,510	8,020,311	7,727,368	8,161,444	8,309,965
MENTAL HYGIENE					
Addiction Services and Supports, Office of	405,511	515,209	529,430	547,761	552,827
OASAS	372,421	479,650	491,880	510,211	515,277
OASAS - Other	33,090	35,559	37,550	37,550	37,550
Justice Center	701	857	857	857	857
Mental Health, Office of	2,607,846	2,896,022	2,979,483	3,192,636	3,334,024
OMH	2,146,456	2,364,674	2,405,713	2,572,096	2,717,458
OMH - Other	461,390	531,348	573,770	620,540	616,566
People with Developmental Disabilities, Office for	5,185,628	3,798,622	4,748,811	4,806,239	4,898,523
OPWDD	540,417	546,981	552,271	553,771	553,771
OPWDD - Other	4,645,211	3,251,641	4,196,540	4,252,468	4,344,752
Functional Total	8,199,686	7,210,710	8,258,581	8,547,493	8,786,231
PUBLIC PROTECTION/CRIMINAL JUSTICE					
Corrections and Community Supervision, Department of	46,246	28,906	15,865	16,615	16,615
DOCCS	32,726	23,506	10,465	11,215	11,215
DOCCS - Other	13,520	5,400	5,400	5,400	5,400
Criminal Justice Services, Division of	531,440	578,336	458,464	458,464	458,464
Homeland Security and Emergency Services, Division of	19,550	73,020	20,246	20,246	20,246
Indigent Legal Services, Office of	115,315	179,000	0	0	0
Military and Naval Affairs, Division of	1,856	1,801	1,821	1,821	1,821
Victim Services, Office of	3,765	45,500	88,800	88,800	88,800
Functional Total	718,172	906,563	585,196	585,946	585,946
HIGHER EDUCATION					
City University of New York	2,288,627	2,440,095	2,470,051	2,491,709	2,519,237
Higher Education Services Corporation, New York State	643,149	689,096	709,624	720,789	720,289
State University of New York	618,222	618,194	607,977	607,560	584,454
Functional Total	3,549,998	3,747,385	3,787,652	3,820,058	3,823,980
EDUCATION					
Arts, Council on the	89,171	81,885	41,385	41,385	41,214
Education, Department of	34,761,295	37,413,856	39,163,888	41,011,521	42,514,099

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

	FY 2026 Actuals	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected
School Aid	31,705,735	33,831,810	35,566,115	37,273,803	38,608,010
School Aid – Other	94,200	140,300	140,300	140,300	140,300
Special Education Categorical Programs	1,662,849	1,762,861	1,861,931	1,963,141	2,070,694
All Other	1,298,511	1,678,885	1,595,542	1,634,277	1,695,095
Functional Total	34,850,466	37,495,741	39,205,273	41,052,906	42,555,313
GENERAL GOVERNMENT					
Civil Service, Department of	311	300	300	300	300
Elections, State Board of	8,587	10,700	7,700	7,700	7,700
Gaming Commission, New York State	16,050	15,500	15,600	9,800	9,800
Prevention of Domestic Violence, Office for	7,688	8,377	8,367	8,367	8,367
State, Department of	96,193	162,720	40,143	20,143	20,143
Taxation and Finance, Department of	834	926	926	926	926
Veterans' Services, Department of	10,702	11,078	8,063	8,063	8,063
Functional Total	140,365	209,601	81,099	55,299	55,299
ELECTED OFFICIALS					
Judiciary	114,949	182,500	229,500	229,500	229,500
Law, Department of	49,575	54,100	19,100	14,100	14,100
Functional Total	164,524	236,600	248,600	243,600	243,600
LOCAL GOVERNMENT ASSISTANCE					
Aid and Incentives for Municipalities	774,293	877,202	738,941	739,041	738,941
County-Wide Shared Services Initiative	4,661	836	0	0	0
Miscellaneous Financial Assistance	54,249	850,065	349,750	349,750	23,750
Municipalities with VLT Facilities	30,120	30,119	30,119	30,119	30,119
Small Government Assistance	217	218	218	218	218
Functional Total	863,540	1,758,440	1,119,028	1,119,128	793,028
ALL OTHER CATEGORIES					
Miscellaneous	(471,333)	189,641	1,968,542	2,483,542	3,467,197
Functional Total	(471,333)	189,641	1,968,542	2,483,542	3,467,197
TOTAL ASSISTANCE AND GRANTS SPENDING	83,005,284	89,676,879	95,734,232	101,499,586	109,730,182

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

	FY 2026 Actuals	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT					
Agriculture and Markets, Department of	51,770	60,207	61,515	62,051	62,424
Alcoholic Beverage Control, Division of	14,442	17,805	18,079	18,079	18,079
Economic Development, Department of	18,301	16,261	16,261	16,676	16,676
Financial Services, Department of	450	0	0	0	0
Olympic Regional Development Authority	10,129	9,604	8,904	8,904	8,904
Public Service Department	238	500	500	250	0
Functional Total	95,330	104,377	105,259	105,960	106,083
PARKS AND THE ENVIRONMENT					
Adirondack Park Agency	6,076	6,389	6,398	6,452	6,461
Environmental Conservation, Department of	185,731	206,477	218,778	226,157	232,566
Parks, Recreation and Historic Preservation, Office of	190,975	215,663	232,036	239,362	246,756
Functional Total	382,782	428,529	457,212	471,971	485,783
TRANSPORTATION					
Motor Vehicles, Department of	11,534	12,868	13,329	14,575	14,912
Transportation, Department of	457,318	375,191	385,988	403,645	415,723
Waterfront Commission	1,452	3,649	4,124	4,520	4,602
Functional Total	470,304	391,708	403,441	422,740	435,237
HEALTH					
Aging, Office for the	2,035	4,336	4,336	4,336	4,336
Health, Department of	608,012	770,862	814,250	807,478	822,650
Essential Plan	1,530	126,551	169,498	187,749	216,060
Medicaid Administration	409,469	414,764	408,280	388,533	375,894
Public Health	197,013	229,547	236,472	231,196	230,696
Medicaid Inspector General, Office of the	20,109	28,923	28,923	28,923	28,923
Functional Total	630,156	804,121	847,509	840,737	855,909
SOCIAL WELFARE					
Children and Family Services, Office of	239,934	275,035	304,925	331,125	342,525
OCFS	239,934	275,035	304,925	331,125	342,525
Housing and Community Renewal, Division of	10,689	10,938	10,938	12,988	13,323
Human Rights, Division of	29,787	30,307	30,559	31,694	32,458
Labor, Department of	737	11,574	2,574	2,574	2,574
National and Community Service	375	361	361	361	361
Temporary and Disability Assistance, Office of	165,545	227,256	260,136	231,897	231,897
All Other	165,545	227,256	260,136	231,897	231,897
Functional Total	447,067	555,471	609,493	610,639	623,138
MENTAL HYGIENE					
Addiction Services and Supports, Office of	113,966	133,493	138,493	155,311	166,265
OASAS	45,957	54,199	60,448	65,584	68,669
OASAS - Other	68,009	79,294	78,045	89,727	97,596
Developmental Disabilities, State Council on	713	1,500	1,500	1,500	1,500
Justice Center	42,505	36,860	43,711	46,639	49,279
Mental Health, Office of	2,103,583	2,226,432	2,364,870	2,431,092	2,487,292
OMH	589,517	615,328	639,076	699,447	683,959
OMH - Other	1,514,066	1,611,104	1,725,794	1,731,645	1,803,333
People with Developmental Disabilities, Office for	1,814,767	2,001,523	2,079,155	2,163,732	2,242,787
OPWDD	19,262	18,000	15,000	15,000	15,000
OPWDD - Other	1,795,505	1,983,523	2,064,155	2,148,732	2,227,787
Functional Total	4,075,534	4,399,808	4,627,729	4,798,274	4,947,123
PUBLIC PROTECTION/CRIMINAL JUSTICE					
Correction, Commission of	5,371	6,851	6,795	7,011	6,980
Corrections and Community Supervision, Department of	3,016,007	3,092,182	3,146,380	3,146,380	3,146,380
DOCCS	3,016,007	3,092,182	3,146,380	3,146,380	3,146,380
Criminal Justice Services, Division of	62,589	54,947	56,440	58,032	59,445
Homeland Security and Emergency Services, Division of	25,995	29,084	24,879	25,695	25,625
Judicial Conduct, Commission on	8,180	9,330	9,330	9,330	9,330
Judicial Nomination, Commission on	0	30	30	30	30
Judicial Screening Committees, New York State	0	38	38	38	38
Military and Naval Affairs, Division of	658,527	682,807	685,385	689,655	140,521
Prosecutorial Conduct, Commission on	1,180	3,000	3,000	3,000	3,000
State Police, Division of	985,336	873,581	890,552	917,269	917,269
Statewide Financial System	36,602	36,384	38,236	38,103	38,181
Victim Services, Office of	812	2,461	2,512	2,527	2,525
Functional Total	4,800,599	4,790,695	4,863,577	4,897,070	4,349,324

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

	FY 2026 Actuals	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected
HIGHER EDUCATION					
Higher Education Services Corporation, New York State	780	26,318	27,519	29,125	30,201
State University of New York	8,981	7,200	7,472	7,757	8,056
Functional Total	9,761	33,518	34,991	36,882	38,257
EDUCATION					
Arts, Council on the	5,983	7,858	7,770	7,911	8,038
Education, Department of	86,484	88,194	87,083	88,418	89,868
All Other	86,484	88,194	87,083	88,418	89,868
Functional Total	92,467	96,052	94,853	96,329	97,906
GENERAL GOVERNMENT					
Budget, Division of the	36,599	36,733	35,983	35,983	35,983
Civil Service, Department of	51,834	66,239	64,537	65,721	67,229
Deferred Compensation Board	45	84	93	93	93
Elections, State Board of	21,942	32,488	32,883	32,883	32,883
Employee Relations, Office of	8,880	13,082	12,082	12,884	13,223
Ethics and Lobbying, Independent Commission on	8,560	8,825	8,825	9,167	9,394
Gaming Commission, New York State	6,604	6,588	5,588	5,588	5,588
General Services, Office of	138,561	168,746	146,258	146,457	147,868
Information Technology Services, Office of	763,990	787,483	788,506	802,239	803,382
Inspector General, Office of the	10,727	11,752	11,752	15,087	15,472
Labor Management Committees	32,160	32,606	35,106	35,544	35,729
Prevention of Domestic Violence, Office for	4,402	5,169	5,173	5,335	5,472
Public Employment Relations Board	5,039	6,416	6,416	6,416	6,416
State, Department of	17,606	20,051	20,051	20,424	20,809
Tax Appeals, Division of	3,919	3,882	3,882	4,012	4,017
Taxation and Finance, Department of	286,766	284,151	280,820	289,044	289,344
Veterans' Services, Department of	8,432	9,005	9,407	9,711	9,711
Welfare Inspector General, Office of	707	836	836	976	1,002
Functional Total	1,406,773	1,494,136	1,468,198	1,497,564	1,503,615
ELECTED OFFICIALS					
Audit and Control, Department of	179,733	194,187	197,293	197,293	197,293
Executive Chamber	23,369	26,946	26,946	26,946	26,946
Judiciary	2,415,791	2,630,400	2,630,400	2,630,400	2,630,400
Law, Department of	182,331	206,202	205,977	205,977	205,977
Legislature	278,242	316,226	316,226	316,226	316,226
Lieutenant Governor, Office of the	13	283	1,217	1,217	1,217
Functional Total	3,079,479	3,374,244	3,378,059	3,378,059	3,378,059
ALL OTHER CATEGORIES					
Miscellaneous	13,955	650,706	1,350,715	1,725,724	2,775,733
Functional Total	13,955	650,706	1,350,715	1,725,724	2,775,733
TOTAL STATE OPERATIONS SPENDING	15,504,207	17,123,365	18,241,036	18,881,949	19,596,167

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

	FY 2026 Actuals	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT					
Agriculture and Markets, Department of	41,807	50,822	53,021	53,407	53,780
Alcoholic Beverage Control, Division of	13,152	13,903	14,137	14,137	14,137
Economic Development, Department of	15,603	13,825	13,825	14,240	14,240
Olympic Regional Development Authority	7,125	2,838	2,838	2,838	2,838
Functional Total	77,687	81,388	83,821	84,622	84,995
PARKS AND THE ENVIRONMENT					
Adirondack Park Agency	5,051	5,282	5,291	5,300	5,309
Environmental Conservation, Department of	171,539	188,315	200,116	204,495	210,904
Parks, Recreation and Historic Preservation, Office of	172,672	190,558	206,879	213,416	219,996
Functional Total	349,262	384,155	412,286	423,211	436,209
TRANSPORTATION					
Motor Vehicles, Department of	10,182	9,980	10,304	11,550	11,887
Transportation, Department of	217,957	191,952	197,719	209,733	215,998
Waterfront Commission	799	2,425	2,550	2,929	3,011
Functional Total	228,938	204,357	210,573	224,212	230,896
HEALTH					
Aging, Office for the	1,893	4,196	4,196	4,196	4,196
Health, Department of	217,804	248,945	253,940	255,433	257,432
Essential Plan	838	12,507	16,499	17,560	18,951
Medicaid Administration	67,004	75,228	75,668	76,019	76,627
Public Health	149,962	161,210	161,773	161,854	161,854
Medicaid Inspector General, Office of the	17,501	25,903	25,903	25,903	25,903
Functional Total	237,198	279,044	284,039	285,532	287,531
SOCIAL WELFARE					
Children and Family Services, Office of	178,767	190,321	206,275	232,475	243,875
OCFS	178,767	190,321	206,275	232,475	243,875
Housing and Community Renewal, Division of	9,007	9,095	9,095	11,145	11,480
Human Rights, Division of	23,267	24,092	24,344	25,479	26,243
Labor, Department of	481	1,712	1,712	1,712	1,712
National and Community Service	373	352	352	352	352
Temporary and Disability Assistance, Office of	85,327	101,672	110,462	115,767	115,767
All Other	85,327	101,672	110,462	115,767	115,767
Functional Total	297,222	327,244	352,240	386,930	399,429
MENTAL HYGIENE					
Addiction Services and Supports, Office of	81,430	92,170	93,158	108,976	118,848
OASAS	32,064	30,221	33,335	38,334	41,244
OASAS - Other	49,366	61,949	59,823	70,642	77,604
Developmental Disabilities, State Council on	713	1,500	1,500	1,500	1,500
Justice Center	33,395	26,642	34,273	36,978	39,379
Mental Health, Office of	1,567,573	1,684,186	1,790,131	1,842,987	1,886,358
OMH	441,596	511,153	528,711	585,339	566,259
OMH - Other	1,125,977	1,173,033	1,261,420	1,257,648	1,320,099
People with Developmental Disabilities, Office for	1,577,631	1,687,700	1,770,522	1,848,237	1,919,957
OPWDD	320	0	0	0	0
OPWDD - Other	1,577,311	1,687,700	1,770,522	1,848,237	1,919,957
Functional Total	3,260,742	3,492,198	3,689,584	3,838,678	3,966,042
PUBLIC PROTECTION/CRIMINAL JUSTICE					
Correction, Commission of	4,894	6,220	6,166	6,382	6,351
Corrections and Community Supervision, Department of	2,385,773	2,509,511	2,553,709	2,553,709	2,553,709
DOCCS	2,385,773	2,509,511	2,553,709	2,553,709	2,553,709
Criminal Justice Services, Division of	47,394	44,020	45,496	47,088	48,501
Homeland Security and Emergency Services, Division of	13,750	13,328	13,947	14,435	14,365
Judicial Conduct, Commission on	6,586	7,200	7,200	7,200	7,200
Military and Naval Affairs, Division of	517,024	514,439	516,811	521,081	129,003
Prosecutorial Conduct, Commission on	917	2,307	2,307	2,307	2,307
State Police, Division of	900,502	798,242	814,095	838,518	838,518
Statewide Financial System	14,182	13,336	13,336	16,276	16,764
Victim Services, Office of	482	431	441	456	454
Functional Total	3,891,504	3,909,034	3,973,508	4,007,452	3,617,172
HIGHER EDUCATION					
Higher Education Services Corporation, New York State	764	12,218	13,144	13,630	14,039
State University of New York	3,813	1,774	1,774	1,774	1,774
Functional Total	4,577	13,992	14,918	15,404	15,813
EDUCATION					

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

	FY 2026 Actuals	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected
Arts, Council on the	3,351	3,885	3,886	4,022	4,143
Education, Department of	52,301	46,848	46,702	48,337	49,787
All Other	52,301	46,848	46,702	48,337	49,787
Functional Total	55,652	50,733	50,588	52,359	53,930
GENERAL GOVERNMENT					
Budget, Division of the	32,408	33,968	33,968	33,968	33,968
Civil Service, Department of	32,549	38,702	38,149	39,833	40,941
Deferred Compensation Board	42	60	69	69	69
Elections, State Board of	15,558	21,200	21,460	21,460	21,460
Employee Relations, Office of	8,746	11,849	11,849	12,651	12,990
Ethics and Lobbying, Independent Commission on	6,716	7,206	7,206	7,548	7,775
Gaming Commission, New York State	5,043	1,715	1,715	1,715	1,715
General Services, Office of	48,229	48,989	49,489	52,079	53,241
Information Technology Services, Office of	392,307	396,400	397,514	411,694	412,837
Inspector General, Office of the	9,022	9,523	9,523	12,858	13,243
Labor Management Committees	7,732	6,658	6,058	6,496	6,681
Prevention of Domestic Violence, Office for	3,737	4,418	4,418	4,573	4,710
Public Employment Relations Board	4,704	6,027	6,027	6,027	6,027
State, Department of	16,882	12,445	12,445	12,818	13,203
Tax Appeals, Division of	3,452	3,442	3,442	3,572	3,577
Taxation and Finance, Department of	272,947	232,423	235,050	243,274	243,574
Veterans' Services, Department of	7,955	8,465	8,867	9,097	9,097
Welfare Inspector General, Office of	699	727	727	867	893
Functional Total	868,728	844,217	847,976	880,599	886,001
ELECTED OFFICIALS					
Audit and Control, Department of	139,165	157,828	160,320	160,320	160,320
Executive Chamber	19,220	22,174	22,174	22,174	22,174
Judiciary	1,987,427	2,183,100	2,183,100	2,183,100	2,183,100
Law, Department of	159,706	179,593	182,079	182,079	182,079
Legislature	213,532	243,388	243,388	243,388	243,388
Lieutenant Governor, Office of the	13	156	1,090	1,090	1,090
Functional Total	2,519,063	2,786,239	2,792,151	2,792,151	2,792,151
ALL OTHER CATEGORIES					
Miscellaneous	58	600,379	1,250,388	1,550,397	2,350,406
Functional Total	58	600,379	1,250,388	1,550,397	2,350,406
TOTAL PERSONAL SERVICE SPENDING	11,790,631	12,972,980	13,962,072	14,541,547	15,120,575

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

	FY 2026 Actuals	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT					
Agriculture and Markets, Department of	9,963	9,385	8,494	8,644	8,644
Alcoholic Beverage Control, Division of	1,290	3,902	3,942	3,942	3,942
Economic Development, Department of	2,698	2,436	2,436	2,436	2,436
Financial Services, Department of	450	0	0	0	0
Olympic Regional Development Authority	3,004	6,766	6,066	6,066	6,066
Public Service Department	238	500	500	250	0
Functional Total	17,643	22,989	21,438	21,338	21,088
PARKS AND THE ENVIRONMENT					
Adirondack Park Agency	1,025	1,107	1,107	1,152	1,152
Environmental Conservation, Department of	14,192	18,162	18,662	21,662	21,662
Parks, Recreation and Historic Preservation, Office of	18,303	25,105	25,157	25,946	26,760
Functional Total	33,520	44,374	44,926	48,760	49,574
TRANSPORTATION					
Motor Vehicles, Department of	1,352	2,888	3,025	3,025	3,025
Transportation, Department of	239,361	183,239	188,269	193,912	199,725
Waterfront Commission	653	1,224	1,574	1,591	1,591
Functional Total	241,366	187,351	192,868	198,528	204,341
HEALTH					
Aging, Office for the	142	140	140	140	140
Health, Department of	390,208	521,917	560,310	552,045	565,218
Essential Plan	692	114,044	152,999	170,189	197,109
Medicaid Administration	342,465	339,536	332,612	312,514	299,267
Public Health	47,051	68,337	74,699	69,342	68,842
Medicaid Inspector General, Office of the	2,608	3,020	3,020	3,020	3,020
Functional Total	392,958	525,077	563,470	555,205	568,378
SOCIAL WELFARE					
Children and Family Services, Office of	61,167	84,714	98,650	98,650	98,650
OCFS	61,167	84,714	98,650	98,650	98,650
Housing and Community Renewal, Division of	1,682	1,843	1,843	1,843	1,843
Human Rights, Division of	6,520	6,215	6,215	6,215	6,215
Labor, Department of	256	9,862	862	862	862
National and Community Service	2	9	9	9	9
Temporary and Disability Assistance, Office of	80,218	125,584	149,674	116,130	116,130
All Other	80,218	125,584	149,674	116,130	116,130
Functional Total	149,845	228,227	257,253	223,709	223,709
MENTAL HYGIENE					
Addiction Services and Supports, Office of	32,536	41,323	45,335	46,335	47,417
OASAS	13,893	23,978	27,113	27,250	27,425
OASAS - Other	18,643	17,345	18,222	19,085	19,992
Justice Center	9,110	10,218	9,438	9,661	9,900
Mental Health, Office of	536,010	542,246	574,739	588,105	600,934
OMH	147,921	104,175	110,365	114,108	117,700
OMH - Other	388,089	438,071	464,374	473,997	483,234
People with Developmental Disabilities, Office for	237,136	313,823	308,633	315,495	322,830
OPWDD	18,942	18,000	15,000	15,000	15,000
OPWDD - Other	218,194	295,823	293,633	300,495	307,830
Functional Total	814,792	907,610	938,145	959,596	981,081
PUBLIC PROTECTION/CRIMINAL JUSTICE					
Correction, Commission of	477	631	629	629	629
Corrections and Community Supervision, Department of	630,234	582,671	592,671	592,671	592,671
DOCCS	630,234	582,671	592,671	592,671	592,671
Criminal Justice Services, Division of	15,195	10,927	10,944	10,944	10,944
Homeland Security and Emergency Services, Division of	12,245	15,756	10,932	11,260	11,260
Judicial Conduct, Commission on	1,594	2,130	2,130	2,130	2,130
Judicial Nomination, Commission on	0	30	30	30	30
Judicial Screening Committees, New York State	0	38	38	38	38
Military and Naval Affairs, Division of	141,503	168,368	168,574	168,574	11,518
Prosecutorial Conduct, Commission on	263	693	693	693	693
State Police, Division of	84,834	75,339	76,457	78,751	78,751
Statewide Financial System	22,420	23,048	24,900	21,827	21,417
Victim Services, Office of	330	2,030	2,071	2,071	2,071
Functional Total	909,095	881,661	890,069	889,618	732,152

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

	FY 2026 Actuals	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected
HIGHER EDUCATION					
Higher Education Services Corporation, New York State	16	14,100	14,375	15,495	16,162
State University of New York	5,168	5,426	5,698	5,983	6,282
Functional Total	5,184	19,526	20,073	21,478	22,444
EDUCATION					
Arts, Council on the	2,632	3,973	3,884	3,889	3,895
Education, Department of	34,183	41,346	40,381	40,081	40,081
All Other	34,183	41,346	40,381	40,081	40,081
Functional Total	36,815	45,319	44,265	43,970	43,976
GENERAL GOVERNMENT					
Budget, Division of the	4,191	2,765	2,015	2,015	2,015
Civil Service, Department of	19,285	27,537	26,388	25,888	26,288
Deferred Compensation Board	3	24	24	24	24
Elections, State Board of	6,384	11,288	11,423	11,423	11,423
Employee Relations, Office of	134	1,233	233	233	233
Ethics and Lobbying, Independent Commission on	1,844	1,619	1,619	1,619	1,619
Gaming Commission, New York State	1,561	4,873	3,873	3,873	3,873
General Services, Office of	90,332	119,757	96,769	94,378	94,627
Information Technology Services, Office of	371,683	391,083	390,992	390,545	390,545
Inspector General, Office of the	1,705	2,229	2,229	2,229	2,229
Labor Management Committees	24,428	25,948	29,048	29,048	29,048
Prevention of Domestic Violence, Office for	665	751	755	762	762
Public Employment Relations Board	335	389	389	389	389
State, Department of	724	7,606	7,606	7,606	7,606
Tax Appeals, Division of	467	440	440	440	440
Taxation and Finance, Department of	13,819	51,728	45,770	45,770	45,770
Veterans' Services, Department of	477	540	540	614	614
Welfare Inspector General, Office of	8	109	109	109	109
Functional Total	538,045	649,919	620,222	616,965	617,614
ELECTED OFFICIALS					
Audit and Control, Department of	40,568	36,359	36,973	36,973	36,973
Executive Chamber	4,149	4,772	4,772	4,772	4,772
Judiciary	428,364	447,300	447,300	447,300	447,300
Law, Department of	22,625	26,609	23,898	23,898	23,898
Legislature	64,710	72,838	72,838	72,838	72,838
Lieutenant Governor, Office of the	0	127	127	127	127
Functional Total	560,416	588,005	585,908	585,908	585,908
ALL OTHER CATEGORIES					
Miscellaneous	13,897	50,327	100,327	175,327	425,327
Functional Total	13,897	50,327	100,327	175,327	425,327
TOTAL NON-PERSONAL SERVICE SPENDING	3,713,576	4,150,385	4,278,964	4,340,402	4,475,592

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

	FY 2026 Actuals	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT					
Olympic Regional Development Authority	575	1,500	1,500	1,500	1,500
Functional Total	575	1,500	1,500	1,500	1,500
HEALTH					
Health, Department of	1,986	12,070	12,070	12,070	12,070
Medicaid Administration	1,837	10,000	10,000	10,000	10,000
Public Health	149	2,070	2,070	2,070	2,070
Functional Total	1,986	12,070	12,070	12,070	12,070
SOCIAL WELFARE					
Housing and Community Renewal, Division of	0	2	0	0	0
Temporary and Disability Assistance, Office of	0	20,000	0	0	0
All Other	0	20,000	0	0	0
Functional Total	0	20,002	0	0	0
MENTAL HYGIENE					
Addiction Services and Supports, Office of	12	0	0	0	0
OASAS	12	0	0	0	0
People with Developmental Disabilities, Office for	10	0	0	0	0
OPWDD - Other	10	0	0	0	0
Functional Total	22	0	0	0	0
PUBLIC PROTECTION/CRIMINAL JUSTICE					
Correction, Commission of	0	1	1	1	1
Corrections and Community Supervision, Department of	222	500	500	500	500
DOCCS	222	500	500	500	500
Criminal Justice Services, Division of	0	3	0	0	0
Military and Naval Affairs, Division of	5	0	0	0	0
State Police, Division of	30	15	0	0	0
Functional Total	257	519	501	501	501
HIGHER EDUCATION					
State University of New York	101	102	103	104	105
Functional Total	101	102	103	104	105
GENERAL GOVERNMENT					
Budget, Division of the	1,076	1,100	1,000	1,000	1,000
Information Technology Services, Office of	0	89	0	0	0
Labor Management Committees	6,449	5,520	5,520	5,520	5,520
Taxation and Finance, Department of	186	0	0	0	0
Veterans' Services, Department of	30	5	5	5	5
Functional Total	7,741	6,714	6,525	6,525	6,525
ELECTED OFFICIALS					
Judiciary	984,689	1,131,117	1,131,117	1,131,117	1,131,117
Functional Total	984,689	1,131,117	1,131,117	1,131,117	1,131,117
ALL OTHER CATEGORIES					
General State Charges	9,347,826	10,875,898	11,615,406	12,650,669	13,800,606
Functional Total	9,347,826	10,875,898	11,615,406	12,650,669	13,800,606
TOTAL GENERAL STATE CHARGES SPENDING	10,343,197	12,047,922	12,767,222	13,802,486	14,952,424

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

	FY 2026 Actuals	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT					
Agriculture and Markets, Department of	**115,378**	**175,631**	**133,701**	**134,237**	**134,610**
Assistance and Grants	57,461	86,738	43,500	43,500	43,500
State Operations	56,751	86,597	87,905	88,441	88,814
Personal Service	44,385	54,638	56,837	57,223	57,596
Non-Personal Service/Indirect Costs	12,366	31,959	31,068	31,218	31,218
General State Charges	1,166	2,296	2,296	2,296	2,296
Alcoholic Beverage Control, Division of	**78,742**	**113,283**	**132,905**	**155,427**	**155,427**
Assistance and Grants	1,389	5,200	50,024	72,524	72,524
State Operations	63,041	92,726	67,188	67,210	67,210
Personal Service	37,215	39,632	40,448	40,448	40,448
Non-Personal Service/Indirect Costs	25,826	53,094	26,740	26,762	26,762
General State Charges	14,312	15,357	15,693	15,693	15,693
Economic Development, Department of	**81,244**	**90,949**	**63,283**	**63,698**	**63,698**
Assistance and Grants	60,766	72,710	45,044	45,044	45,044
State Operations	20,478	18,211	18,211	18,626	18,626
Personal Service	15,603	13,928	13,928	14,343	14,343
Non-Personal Service/Indirect Costs	4,875	4,283	4,283	4,283	4,283
General State Charges	0	28	28	28	28
Empire State Development Corporation	**133,496**	**132,868**	**151,655**	**149,125**	**149,125**
Assistance and Grants	133,496	132,868	151,655	149,125	149,125
Financial Services, Department of	**450,298**	**479,762**	**471,633**	**476,041**	**476,296**
Assistance and Grants	77,041	104,272	102,272	102,272	102,272
State Operations	257,268	247,611	240,760	245,168	245,423
Personal Service	191,959	179,851	182,704	188,112	188,367
Non-Personal Service/Indirect Costs	65,309	67,760	58,056	57,056	57,056
General State Charges	115,989	127,879	128,601	128,601	128,601
Olympic Regional Development Authority	**10,704**	**11,254**	**10,554**	**10,554**	**10,554**
State Operations	10,129	9,754	9,054	9,054	9,054
Personal Service	7,125	2,838	2,838	2,838	2,838
Non-Personal Service/Indirect Costs	3,004	6,916	6,216	6,216	6,216
General State Charges	575	1,500	1,500	1,500	1,500
Public Service Department	**104,370**	**128,353**	**153,315**	**173,509**	**160,516**
Assistance and Grants	140	9,133	26,067	38,250	20,500
State Operations	68,856	74,300	79,698	84,701	87,368
Personal Service	57,060	61,911	67,464	70,415	73,082
Non-Personal Service/Indirect Costs	11,796	12,389	12,234	14,286	14,286
General State Charges	35,374	44,920	47,550	50,558	52,648
Functional Total	974,232	1,132,100	1,117,046	1,162,591	1,150,226
PARKS AND THE ENVIRONMENT					
Adirondack Park Agency	**6,076**	**6,389**	**6,398**	**6,452**	**6,461**
State Operations	6,076	6,389	6,398	6,452	6,461
Personal Service	5,051	5,282	5,291	5,300	5,309
Non-Personal Service/Indirect Costs	1,025	1,107	1,107	1,152	1,152
Environmental Conservation, Department of	**340,179**	**386,256**	**385,442**	**392,821**	**399,230**
Assistance and Grants	3,984	15,243	2,128	2,128	2,128
State Operations	295,874	322,082	334,383	341,762	348,171
Personal Service	253,547	278,244	290,045	294,424	300,833
Non-Personal Service/Indirect Costs	42,327	43,838	44,338	47,338	47,338
General State Charges	40,321	48,931	48,931	48,931	48,931
Parks, Recreation and Historic Preservation, Office of	**289,758**	**319,380**	**332,903**	**340,229**	**347,623**
Assistance and Grants	8,556	9,600	6,750	6,750	6,750
State Operations	274,829	304,220	320,593	327,919	335,313
Personal Service	209,683	235,793	252,114	258,651	265,231
Non-Personal Service/Indirect Costs	65,146	68,427	68,479	69,268	70,082
General State Charges	6,373	5,560	5,560	5,560	5,560
Functional Total	636,013	712,025	724,743	739,502	753,314
TRANSPORTATION					
Motor Vehicles, Department of	**90,314**	**89,693**	**90,154**	**97,297**	**98,874**
State Operations	67,152	62,926	63,387	69,583	71,240
Personal Service	49,045	49,473	49,797	55,944	57,606
Non-Personal Service/Indirect Costs	18,107	13,453	13,590	13,639	13,634
General State Charges	23,162	26,767	26,767	27,714	27,634
Transportation, Department of	**5,820,782**	**6,071,646**	**6,437,353**	**6,452,329**	**6,466,416**

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

	FY 2026 Actuals	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected
Assistance and Grants	5,354,482	5,684,558	6,038,779	6,035,542	6,037,166
State Operations	464,583	384,618	395,681	413,744	426,126
Personal Service	220,947	195,504	201,378	213,614	219,996
Non-Personal Service/Indirect Costs	243,636	189,114	194,303	200,130	206,130
General State Charges	1,717	2,470	2,893	3,043	3,124
Waterfront Commission	**3,856**	**5,503**	**5,978**	**6,374**	**6,456**
State Operations	3,856	5,503	5,978	6,374	6,456
Personal Service	3,153	3,979	4,104	4,483	4,565
Non-Personal Service/Indirect Costs	703	1,524	1,874	1,891	1,891
Functional Total	5,914,952	6,166,842	6,533,485	6,556,000	6,571,746
HEALTH					
Aging, Office for the	**201,006**	**251,152**	**198,962**	**198,812**	**198,812**
Assistance and Grants	198,971	246,816	194,626	194,476	194,476
State Operations	2,035	4,336	4,336	4,336	4,336
Personal Service	1,893	4,196	4,196	4,196	4,196
Non-Personal Service/Indirect Costs	142	140	140	140	140
Health, Department of	**38,008,234**	**43,741,424**	**44,055,715**	**46,372,364**	**51,822,397**
Medical Assistance	**32,826,164**	**38,801,841**	**39,559,945**	**41,865,916**	**47,272,605**
Assistance and Grants	32,826,164	38,801,841	39,559,945	41,865,916	47,272,605
Essential Plan	**22,424**	**144,551**	**187,498**	**205,749**	**234,060**
Assistance and Grants	20,894	18,000	18,000	18,000	18,000
State Operations	1,530	126,551	169,498	187,749	216,060
Personal Service	838	12,507	16,499	17,560	18,951
Non-Personal Service/Indirect Costs	692	114,044	152,999	170,189	197,109
Medicaid Administration	**1,549,335**	**1,177,297**	**1,048,900**	**1,029,153**	**1,016,514**
Assistance and Grants	1,137,740	752,530	630,617	630,617	630,617
State Operations	410,294	414,766	408,282	388,535	375,896
Personal Service	67,846	75,229	75,669	76,020	76,628
Non-Personal Service/Indirect Costs	342,448	339,537	332,613	312,515	299,268
General State Charges	1,301	10,001	10,001	10,001	10,001
Public Health	**3,610,311**	**3,617,735**	**3,259,372**	**3,271,546**	**3,299,218**
Assistance and Grants	3,078,922	2,971,758	2,596,047	2,604,162	2,619,305
State Operations	491,269	598,696	615,395	619,180	631,615
Personal Service	311,088	346,971	354,393	355,768	355,926
Non-Personal Service/Indirect Costs	180,181	251,725	261,002	263,412	275,689
General State Charges	40,120	47,281	47,930	48,204	48,298
Medicaid Inspector General, Office of the	**20,109**	**28,923**	**28,923**	**28,923**	**28,923**
State Operations	20,109	28,923	28,923	28,923	28,923
Personal Service	17,501	25,903	25,903	25,903	25,903
Non-Personal Service/Indirect Costs	2,608	3,020	3,020	3,020	3,020
Functional Total	38,229,349	44,021,499	44,283,600	46,600,099	52,050,132
SOCIAL WELFARE					
Children and Family Services, Office of	**4,098,554**	**5,645,361**	**5,837,163**	**6,173,757**	**6,265,958**
OCFS	**3,934,397**	**5,449,831**	**5,637,722**	**5,970,328**	**6,058,460**
Assistance and Grants	3,673,086	5,150,607	5,308,146	5,614,552	5,691,284
State Operations	259,350	296,523	326,789	352,989	364,389
Personal Service	182,028	194,206	210,200	236,400	247,800
Non-Personal Service/Indirect Costs	77,322	102,317	116,589	116,589	116,589
General State Charges	1,961	2,701	2,787	2,787	2,787
OCFS - Other	**164,157**	**195,530**	**199,441**	**203,429**	**207,498**
Assistance and Grants	164,157	195,530	199,441	203,429	207,498
Housing and Community Renewal, Division of	**117,740**	**179,166**	**212,779**	**258,829**	**208,414**
Assistance and Grants	32,192	75,430	108,185	155,185	104,435
State Operations	63,927	73,781	74,641	73,691	74,026
Personal Service	51,987	53,929	53,929	55,979	56,314
Non-Personal Service/Indirect Costs	11,940	19,852	20,712	17,712	17,712
General State Charges	21,621	29,955	29,953	29,953	29,953
Human Rights, Division of	**29,989**	**30,807**	**31,059**	**32,194**	**32,958**
Assistance and Grants	202	500	500	500	500
State Operations	29,787	30,307	30,559	31,694	32,458
Personal Service	23,267	24,092	24,344	25,479	26,243
Non-Personal Service/Indirect Costs	6,520	6,215	6,215	6,215	6,215
Labor, Department of	**133,957**	**176,817**	**144,072**	**144,072**	**144,072**
Assistance and Grants	33,562	55,377	31,650	31,650	31,650

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

	FY 2026 Actuals	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected
State Operations	76,039	95,032	86,014	86,014	86,014
Personal Service	41,134	45,909	51,751	51,751	51,751
Non-Personal Service/Indirect Costs	34,905	49,123	34,263	34,263	34,263
General State Charges	24,356	26,408	26,408	26,408	26,408
National and Community Service	**528**	**993**	**993**	**993**	**993**
Assistance and Grants	153	432	432	432	432
State Operations	375	561	561	561	561
Personal Service	373	552	552	552	552
Non-Personal Service/Indirect Costs	2	9	9	9	9
Temporary and Disability Assistance, Office of	**2,819,464**	**2,799,081**	**2,346,312**	**2,394,755**	**2,513,225**
Welfare Assistance	**1,412,368**	**1,403,553**	**1,414,698**	**1,410,348**	**1,445,048**
Assistance and Grants	1,412,368	1,403,553	1,414,698	1,410,348	1,445,048
All Other	**1,407,096**	**1,395,528**	**931,614**	**984,407**	**1,068,177**
Assistance and Grants	1,241,470	1,147,944	671,150	752,182	835,952
State Operations	165,599	227,456	260,336	232,097	232,097
Personal Service	85,327	101,672	110,462	115,767	115,767
Non-Personal Service/Indirect Costs	80,272	125,784	149,874	116,330	116,330
General State Charges	27	20,128	128	128	128
Functional Total	7,200,232	8,832,225	8,572,378	9,004,600	9,165,620
MENTAL HYGIENE					
Addiction Services and Supports, Office of	**704,036**	**812,609**	**821,095**	**841,209**	**859,173**
OASAS	**602,937**	**697,756**	**705,500**	**713,932**	**724,027**
Assistance and Grants	496,513	632,664	633,838	637,007	643,896
State Operations	51,557	64,743	71,209	76,431	79,600
Personal Service	32,152	30,806	34,081	39,114	42,055
Non-Personal Service/Indirect Costs	19,405	33,937	37,128	37,317	37,545
General State Charges	54,867	349	453	494	531
OASAS - Other	**101,099**	**114,853**	**115,595**	**127,277**	**135,146**
Assistance and Grants	33,090	35,559	37,550	37,550	37,550
State Operations	68,009	79,294	78,045	89,727	97,596
Personal Service	49,366	61,949	59,823	70,642	77,604
Non-Personal Service/Indirect Costs	18,643	17,345	18,222	19,085	19,992
Developmental Disabilities, State Council on	**713**	**1,500**	**1,500**	**1,500**	**1,500**
State Operations	713	1,500	1,500	1,500	1,500
Personal Service	713	1,500	1,500	1,500	1,500
Justice Center	**43,206**	**37,717**	**44,568**	**47,496**	**50,136**
Assistance and Grants	701	857	857	857	857
State Operations	42,505	36,860	43,711	46,639	49,279
Personal Service	33,395	26,642	34,273	36,978	39,379
Non-Personal Service/Indirect Costs	9,110	10,218	9,438	9,661	9,900
Mental Health, Office of	**4,714,673**	**5,130,085**	**5,351,984**	**5,631,359**	**5,828,947**
OMH	**2,739,217**	**2,987,633**	**3,052,420**	**3,279,174**	**3,409,048**
Assistance and Grants	2,146,680	2,365,749	2,406,788	2,573,171	2,718,533
State Operations	592,537	621,486	645,234	705,605	690,117
Personal Service	441,596	511,785	529,343	585,971	566,891
Non-Personal Service/Indirect Costs	150,941	109,701	115,891	119,634	123,226
General State Charges	0	398	398	398	398
OMH - Other	**1,975,456**	**2,142,452**	**2,299,564**	**2,352,185**	**2,419,899**
Assistance and Grants	461,390	531,348	573,770	620,540	616,566
State Operations	1,514,066	1,611,104	1,725,794	1,731,645	1,803,333
Personal Service	1,125,977	1,173,033	1,261,420	1,257,648	1,320,099
Non-Personal Service/Indirect Costs	388,089	438,071	464,374	473,997	483,234
People with Developmental Disabilities, Office for	**7,000,419**	**5,800,347**	**6,828,168**	**6,970,173**	**7,141,512**
OPWDD	**559,693**	**565,183**	**567,473**	**568,973**	**568,973**
Assistance and Grants	540,417	546,981	552,271	553,771	553,771
State Operations	19,276	18,202	15,202	15,202	15,202
Personal Service	320	0	0	0	0
Non-Personal Service/Indirect Costs	18,956	18,202	15,202	15,202	15,202
OPWDD - Other	**6,440,726**	**5,235,164**	**6,260,695**	**6,401,200**	**6,572,539**
Assistance and Grants	4,645,211	3,251,641	4,196,540	4,252,468	4,344,752
State Operations	1,795,505	1,983,523	2,064,155	2,148,732	2,227,787
Personal Service	1,577,311	1,687,700	1,770,522	1,848,237	1,919,957
Non-Personal Service/Indirect Costs	218,194	295,823	293,633	300,495	307,830
General State Charges	10	0	0	0	0
Functional Total	12,463,047	11,782,258	13,047,315	13,491,737	13,881,268

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

	FY 2026 Actuals	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected
PUBLIC PROTECTION/CRIMINAL JUSTICE					
Correction, Commission of	**5,371**	**6,852**	**6,796**	**7,012**	**6,981**
State Operations	5,371	6,851	6,795	7,011	6,980
Personal Service	4,894	6,220	6,166	6,382	6,351
Non-Personal Service/Indirect Costs	477	631	629	629	629
General State Charges	0	1	1	1	1
Corrections and Community Supervision, Department of	**3,062,862**	**3,124,401**	**3,165,558**	**3,166,308**	**3,166,308**
DOCCS	**3,049,342**	**3,119,001**	**3,160,158**	**3,160,908**	**3,160,908**
Assistance and Grants	32,726	23,506	10,465	11,215	11,215
State Operations	3,016,258	3,094,853	3,149,051	3,149,051	3,149,051
Personal Service	2,385,989	2,509,734	2,553,932	2,553,932	2,553,932
Non-Personal Service/Indirect Costs	630,269	585,119	595,119	595,119	595,119
General State Charges	358	642	642	642	642
DOCCS - Other	**13,520**	**5,400**	**5,400**	**5,400**	**5,400**
Assistance and Grants	13,520	5,400	5,400	5,400	5,400
Criminal Justice Services, Division of	**632,401**	**673,083**	**554,448**	**556,040**	**557,453**
Assistance and Grants	566,920	615,676	495,504	495,504	495,504
State Operations	65,481	57,404	58,944	60,536	61,949
Personal Service	47,613	44,447	45,931	47,523	48,936
Non-Personal Service/Indirect Costs	17,868	12,957	13,013	13,013	13,013
General State Charges	0	3	0	0	0
Homeland Security and Emergency Services, Division of	**174,574**	**247,319**	**191,397**	**194,292**	**192,020**
Assistance and Grants	98,286	154,056	101,211	101,211	99,211
State Operations	75,728	92,381	89,286	92,181	91,909
Personal Service	49,212	54,155	55,680	57,586	57,314
Non-Personal Service/Indirect Costs	26,516	38,226	33,606	34,595	34,595
General State Charges	560	882	900	900	900
Indigent Legal Services, Office of	**513,147**	**493,803**	**309,951**	**345,243**	**345,502**
Assistance and Grants	502,779	484,696	300,696	335,696	335,696
State Operations	6,856	6,057	6,155	6,338	6,501
Personal Service	5,880	4,986	5,066	5,243	5,401
Non-Personal Service/Indirect Costs	976	1,071	1,089	1,095	1,100
General State Charges	3,512	3,050	3,100	3,209	3,305
Judicial Conduct, Commission on	**8,180**	**9,330**	**9,330**	**9,330**	**9,330**
State Operations	8,180	9,330	9,330	9,330	9,330
Personal Service	6,586	7,200	7,200	7,200	7,200
Non-Personal Service/Indirect Costs	1,594	2,130	2,130	2,130	2,130
Judicial Nomination, Commission on	**0**	**30**	**30**	**30**	**30**
State Operations	0	30	30	30	30
Non-Personal Service/Indirect Costs	0	30	30	30	30
Judicial Screening Committees, New York State	**0**	**38**	**38**	**38**	**38**
State Operations	0	38	38	38	38
Non-Personal Service/Indirect Costs	0	38	38	38	38
Military and Naval Affairs, Division of	**662,776**	**689,233**	**691,867**	**696,137**	**147,003**
Assistance and Grants	1,856	1,801	1,821	1,821	1,821
State Operations	660,915	687,430	690,046	694,316	145,182
Personal Service	517,024	514,439	516,811	521,081	129,003
Non-Personal Service/Indirect Costs	143,891	172,991	173,235	173,235	16,179
General State Charges	5	2	0	0	0
Prosecutorial Conduct, Commission on	**1,180**	**3,000**	**3,000**	**3,000**	**3,000**
State Operations	1,180	3,000	3,000	3,000	3,000
Personal Service	917	2,307	2,307	2,307	2,307
Non-Personal Service/Indirect Costs	263	693	693	693	693
State Police, Division of	**1,095,576**	**996,994**	**1,014,202**	**1,040,919**	**1,040,919**
Assistance and Grants	5	0	0	0	0
State Operations	1,069,674	967,456	984,679	1,011,396	1,011,396
Personal Service	951,363	853,901	870,867	895,290	895,290
Non-Personal Service/Indirect Costs	118,311	113,555	113,812	116,106	116,106
General State Charges	25,897	29,538	29,523	29,523	29,523
Statewide Financial System	**36,602**	**36,384**	**38,236**	**38,103**	**38,181**
State Operations	36,602	36,384	38,236	38,103	38,181
Personal Service	14,182	13,336	13,336	16,276	16,764
Non-Personal Service/Indirect Costs	22,420	23,048	24,900	21,827	21,417
Victim Services, Office of	**38,295**	**108,465**	**151,931**	**152,195**	**152,157**
Assistance and Grants	29,056	92,558	135,858	135,858	135,858
State Operations	6,515	13,534	13,666	13,846	13,820

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

	FY 2026 Actuals	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected
Personal Service	5,357	4,920	4,997	5,172	5,146
Non-Personal Service/Indirect Costs	1,158	8,614	8,669	8,674	8,674
General State Charges	2,724	2,373	2,407	2,491	2,479
Functional Total	6,230,964	6,388,932	6,136,784	6,208,647	5,658,922
HIGHER EDUCATION					
City University of New York	**2,288,627**	**2,440,095**	**2,470,051**	**2,491,709**	**2,519,237**
Assistance and Grants	2,288,627	2,440,095	2,470,051	2,491,709	2,519,237
Higher Education Services Corporation, New York State	**666,375**	**718,539**	**739,143**	**751,914**	**751,490**
Assistance and Grants	643,149	689,096	709,624	720,789	720,289
State Operations	17,231	29,093	29,519	31,125	31,201
Personal Service	10,857	12,993	13,144	13,630	14,039
Non-Personal Service/Indirect Costs	6,374	16,100	16,375	17,495	17,162
General State Charges	5,995	350	0	0	0
State University of New York	**9,968,913**	**10,700,881**	**11,135,055**	**11,540,916**	**11,939,710**
Assistance and Grants	618,222	618,194	607,977	607,560	584,454
State Operations	8,525,383	9,190,005	9,607,681	9,986,379	10,379,871
Personal Service	5,282,507	5,566,931	5,818,376	6,022,372	6,233,093
Non-Personal Service/Indirect Costs	3,242,876	3,623,074	3,789,305	3,964,007	4,146,778
General State Charges	825,308	892,682	919,397	946,977	975,385
Functional Total	12,923,915	13,859,515	14,344,249	14,784,539	15,210,437
EDUCATION					
Arts, Council on the	**95,350**	**90,239**	**49,651**	**49,792**	**49,748**
Assistance and Grants	89,367	82,381	41,881	41,881	41,710
State Operations	5,983	7,858	7,770	7,911	8,038
Personal Service	3,351	3,885	3,886	4,022	4,143
Non-Personal Service/Indirect Costs	2,632	3,973	3,884	3,889	3,895
Education, Department of	**41,659,996**	**44,079,989**	**45,637,458**	**47,320,268**	**48,856,472**
School Aid	**37,019,866**	**38,956,900**	**40,570,515**	**42,176,003**	**43,585,210**
Assistance and Grants	37,019,866	38,956,900	40,570,515	42,176,003	43,585,210
School Aid – Other	**94,200**	**140,300**	**140,300**	**140,300**	**140,300**
Assistance and Grants	94,200	140,300	140,300	140,300	140,300
STAR Property Tax Relief	**1,349,378**	**1,269,911**	**1,196,842**	**1,130,205**	**1,085,000**
Assistance and Grants	1,349,378	1,269,911	1,196,842	1,130,205	1,085,000
Special Education Categorical Programs	**1,662,849**	**1,762,861**	**1,861,931**	**1,963,141**	**2,070,694**
Assistance and Grants	1,662,849	1,762,861	1,861,931	1,963,141	2,070,694
All Other	**1,533,703**	**1,950,017**	**1,867,870**	**1,910,619**	**1,975,268**
Assistance and Grants	1,303,784	1,691,821	1,608,478	1,647,213	1,708,031
State Operations	187,300	205,459	206,655	210,669	214,500
Personal Service	125,548	123,760	125,071	129,385	133,216
Non-Personal Service/Indirect Costs	61,752	81,699	81,584	81,284	81,284
General State Charges	42,619	52,737	52,737	52,737	52,737
Functional Total	41,755,346	44,170,228	45,687,109	47,370,060	48,906,220
GENERAL GOVERNMENT					
Budget, Division of the	**40,906**	**41,433**	**40,583**	**40,583**	**40,583**
State Operations	39,270	39,743	38,993	38,993	38,993
Personal Service	33,329	34,953	34,953	34,953	34,953
Non-Personal Service/Indirect Costs	5,941	4,790	4,040	4,040	4,040
General State Charges	1,636	1,690	1,590	1,590	1,590
Civil Service, Department of	**52,145**	**66,539**	**65,519**	**66,703**	**68,211**
Assistance and Grants	311	300	300	300	300
State Operations	51,834	66,239	64,953	66,137	67,645
Personal Service	32,549	38,702	38,552	40,236	41,344
Non-Personal Service/Indirect Costs	19,285	27,537	26,401	25,901	26,301
General State Charges	0	0	266	266	266
Deferred Compensation Board	**840**	**1,276**	**1,285**	**1,336**	**1,356**
State Operations	547	878	887	938	958
Personal Service	528	754	763	814	834
Non-Personal Service/Indirect Costs	19	124	124	124	124
General State Charges	293	398	398	398	398
Elections, State Board of	**32,950**	**124,063**	**42,958**	**90,708**	**42,708**
Assistance and Grants	10,464	90,700	9,700	57,700	9,700
State Operations	22,486	33,363	33,258	33,008	33,008
Personal Service	15,558	21,200	21,460	21,460	21,460

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

	FY 2026 Actuals	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected
Non-Personal Service/Indirect Costs	6,928	12,163	11,798	11,548	11,548
Employee Relations, Office of	**8,880**	**13,082**	**12,082**	**12,884**	**13,223**
State Operations	8,880	13,082	12,082	12,884	13,223
Personal Service	8,746	11,849	11,849	12,651	12,990
Non-Personal Service/Indirect Costs	134	1,233	233	233	233
Ethics and Lobbying, Independent Commission on	**8,560**	**8,825**	**8,825**	**9,167**	**9,394**
State Operations	8,560	8,825	8,825	9,167	9,394
Personal Service	6,716	7,206	7,206	7,548	7,775
Non-Personal Service/Indirect Costs	1,844	1,619	1,619	1,619	1,619
Gaming Commission, New York State	**177,292**	**330,696**	**224,348**	**218,248**	**218,248**
Assistance and Grants	109,075	244,200	137,100	131,000	131,000
State Operations	53,063	63,845	63,865	63,865	63,865
Personal Service	34,026	37,398	38,398	38,398	38,398
Non-Personal Service/Indirect Costs	19,037	26,447	25,467	25,467	25,467
General State Charges	15,154	22,651	23,383	23,383	23,383
General Services, Office of	**155,256**	**185,789**	**163,301**	**163,915**	**165,338**
State Operations	151,736	182,874	160,386	160,845	162,263
Personal Service	53,844	53,328	53,828	56,673	57,842
Non-Personal Service/Indirect Costs	97,892	129,546	106,558	104,172	104,421
General State Charges	3,520	2,915	2,915	3,070	3,075
Information Technology Services, Office of	**763,990**	**787,572**	**788,506**	**802,239**	**803,382**
State Operations	763,990	787,483	788,506	802,239	803,382
Personal Service	392,307	396,400	397,514	411,694	412,837
Non-Personal Service/Indirect Costs	371,683	391,083	390,992	390,545	390,545
General State Charges	0	89	0	0	0
Inspector General, Office of the	**10,727**	**11,752**	**11,752**	**15,087**	**15,472**
State Operations	10,727	11,752	11,752	15,087	15,472
Personal Service	9,022	9,523	9,523	12,858	13,243
Non-Personal Service/Indirect Costs	1,705	2,229	2,229	2,229	2,229
Labor Management Committees	**38,609**	**38,472**	**40,972**	**41,410**	**41,595**
State Operations	32,160	32,952	35,452	35,890	36,075
Personal Service	7,732	6,658	6,058	6,496	6,681
Non-Personal Service/Indirect Costs	24,428	26,294	29,394	29,394	29,394
General State Charges	6,449	5,520	5,520	5,520	5,520
Prevention of Domestic Violence, Office for	**12,162**	**13,549**	**13,543**	**13,705**	**13,842**
Assistance and Grants	7,688	8,377	8,367	8,367	8,367
State Operations	4,474	5,172	5,176	5,338	5,475
Personal Service	3,737	4,418	4,418	4,573	4,710
Non-Personal Service/Indirect Costs	737	754	758	765	765
Public Employment Relations Board	**5,083**	**6,467**	**6,467**	**6,467**	**6,467**
State Operations	5,083	6,467	6,467	6,467	6,467
Personal Service	4,704	6,027	6,027	6,027	6,027
Non-Personal Service/Indirect Costs	379	440	440	440	440
State, Department of	**190,870**	**272,005**	**151,125**	**159,511**	**161,104**
Assistance and Grants	96,193	162,720	40,143	20,143	20,143
State Operations	75,162	86,890	88,587	91,457	93,050
Personal Service	54,597	51,535	51,535	53,082	54,675
Non-Personal Service/Indirect Costs	20,565	35,355	37,052	38,375	38,375
General State Charges	19,515	22,395	22,395	47,911	47,911
Tax Appeals, Division of	**3,919**	**3,882**	**3,882**	**4,012**	**4,017**
State Operations	3,919	3,882	3,882	4,012	4,017
Personal Service	3,452	3,442	3,442	3,572	3,577
Non-Personal Service/Indirect Costs	467	440	440	440	440
Taxation and Finance, Department of	**378,627**	**388,871**	**385,540**	**393,764**	**394,064**
Assistance and Grants	3,391	6,776	6,776	6,776	6,776
State Operations	357,442	360,018	356,687	364,911	365,211
Personal Service	302,230	277,946	280,573	288,797	289,097
Non-Personal Service/Indirect Costs	55,212	82,072	76,114	76,114	76,114
General State Charges	17,794	22,077	22,077	22,077	22,077
Veterans' Services, Department of	**20,901**	**21,042**	**18,093**	**18,347**	**18,347**
Assistance and Grants	12,008	11,543	8,363	8,313	8,313
State Operations	8,863	9,494	9,725	10,029	10,029
Personal Service	7,955	8,465	8,867	9,097	9,097
Non-Personal Service/Indirect Costs	908	1,029	858	932	932
General State Charges	30	5	5	5	5
Welfare Inspector General, Office of	**707**	**836**	**836**	**976**	**1,002**
State Operations	707	836	836	976	1,002
Personal Service	699	727	727	867	893

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

	FY 2026 Actuals	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected
Non-Personal Service/Indirect Costs	8	109	109	109	109
Workers' Compensation Board	**218,159**	**233,951**	**233,464**	**254,068**	**259,776**
State Operations	156,929	167,574	167,045	179,562	183,009
Personal Service	101,993	100,609	100,609	112,801	116,159
Non-Personal Service/Indirect Costs	54,936	66,965	66,436	66,761	66,850
General State Charges	61,230	66,377	66,419	74,506	76,767
Functional Total	2,120,583	2,550,102	2,213,081	2,313,130	2,278,129
ELECTED OFFICIALS					
Audit and Control, Department of	**208,280**	**229,094**	**232,757**	**232,757**	**232,757**
State Operations	206,453	226,235	229,846	229,846	229,846
Personal Service	155,293	179,837	182,680	182,680	182,680
Non-Personal Service/Indirect Costs	51,160	46,398	47,166	47,166	47,166
General State Charges	1,827	2,859	2,911	2,911	2,911
Executive Chamber	**23,369**	**26,946**	**26,946**	**26,946**	**26,946**
State Operations	23,369	26,946	26,946	26,946	26,946
Personal Service	19,220	22,174	22,174	22,174	22,174
Non-Personal Service/Indirect Costs	4,149	4,772	4,772	4,772	4,772
Judiciary	**3,857,664**	**4,317,317**	**4,364,317**	**4,364,317**	**4,364,317**
Assistance and Grants	243,759	317,900	364,900	364,900	364,900
State Operations	2,574,661	2,806,400	2,806,400	2,806,400	2,806,400
Personal Service	2,097,212	2,296,300	2,296,300	2,296,300	2,296,300
Non-Personal Service/Indirect Costs	477,449	510,100	510,100	510,100	510,100
General State Charges	1,039,244	1,193,017	1,193,017	1,193,017	1,193,017
Law, Department of	**372,722**	**398,275**	**365,232**	**360,232**	**360,232**
Assistance and Grants	64,482	54,100	19,100	14,100	14,100
State Operations	279,070	314,094	315,551	315,551	315,551
Personal Service	210,128	229,011	232,265	232,265	232,265
Non-Personal Service/Indirect Costs	68,942	85,083	83,286	83,286	83,286
General State Charges	29,170	30,081	30,581	30,581	30,581
Legislature	**280,552**	**317,176**	**317,176**	**317,176**	**317,176**
State Operations	280,552	317,176	317,176	317,176	317,176
Personal Service	213,532	243,388	243,388	243,388	243,388
Non-Personal Service/Indirect Costs	67,020	73,788	73,788	73,788	73,788
Lieutenant Governor, Office of the	**13**	**283**	**1,217**	**1,217**	**1,217**
State Operations	13	283	1,217	1,217	1,217
Personal Service	13	156	1,090	1,090	1,090
Non-Personal Service/Indirect Costs	0	127	127	127	127
Functional Total	4,742,600	5,289,091	5,307,645	5,302,645	5,302,645
LOCAL GOVERNMENT ASSISTANCE					
Aid and Incentives for Municipalities	**774,293**	**877,202**	**738,941**	**739,041**	**738,941**
Assistance and Grants	774,293	877,202	738,941	739,041	738,941
County-Wide Shared Services Initiative	**4,661**	**836**	**0**	**0**	**0**
Assistance and Grants	4,661	836	0	0	0
Miscellaneous Financial Assistance	**54,249**	**850,065**	**349,750**	**349,750**	**23,750**
Assistance and Grants	54,249	850,065	349,750	349,750	23,750
Municipalities with VLT Facilities	**30,120**	**30,119**	**30,119**	**30,119**	**30,119**
Assistance and Grants	30,120	30,119	30,119	30,119	30,119
Small Government Assistance	**217**	**218**	**218**	**218**	**218**
Assistance and Grants	217	218	218	218	218
Functional Total	863,540	1,758,440	1,119,028	1,119,128	793,028
ALL OTHER CATEGORIES					
General State Charges	**9,347,824**	**10,875,898**	**11,615,406**	**12,650,669**	**13,800,606**
General State Charges	9,347,824	10,875,898	11,615,406	12,650,669	13,800,606
Long-Term Debt Service	**5,785,910**	**7,708,808**	**3,705,221**	**5,838,605**	**6,355,141**
State Operations	36,302	33,390	38,650	38,650	38,650
Non-Personal Service/Indirect Costs	36,302	33,390	38,650	38,650	38,650
Debt Service	5,749,608	7,675,418	3,666,571	5,799,955	6,316,491
Miscellaneous	**(378,400)**	**241,424**	**2,337,873**	**3,072,943**	**5,126,674**
Assistance and Grants	(397,751)	(265,159)	1,131,242	1,666,242	2,669,897
State Operations	18,037	504,973	1,204,986	1,405,030	2,455,076
Personal Service	2,296	503,026	1,153,087	1,353,130	2,153,175
Non-Personal Service/Indirect Costs	15,741	1,947	51,899	51,900	301,901

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

	FY 2026 Actuals	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected
General State Charges	1,314	1,610	1,645	1,671	1,701
Functional Total	14,755,334	18,826,130	17,658,500	21,562,217	25,282,421
TOTAL STATE OPERATING FUNDS SPENDING	148,810,107	165,489,387	166,744,963	176,214,895	187,004,108

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

	FY 2026 Actuals	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT					
Agriculture and Markets, Department of	115,378	175,631	133,701	134,237	134,610
Alcoholic Beverage Control, Division of	78,742	113,283	132,905	155,427	155,427
Economic Development, Department of	81,244	90,949	63,283	63,698	63,698
Empire State Development Corporation	133,496	132,868	151,655	149,125	149,125
Financial Services, Department of	450,298	479,762	471,633	476,041	476,296
Olympic Regional Development Authority	10,704	11,254	10,554	10,554	10,554
Public Service Department	104,370	128,353	153,315	173,509	160,516
Functional Total	974,232	1,132,100	1,117,046	1,162,591	1,150,226
PARKS AND THE ENVIRONMENT					
Adirondack Park Agency	6,076	6,389	6,398	6,452	6,461
Environmental Conservation, Department of	340,179	386,256	385,442	392,821	399,230
Parks, Recreation and Historic Preservation, Office of	289,758	319,380	332,903	340,229	347,623
Functional Total	636,013	712,025	724,743	739,502	753,314
TRANSPORTATION					
Motor Vehicles, Department of	90,314	89,693	90,154	97,297	98,874
Transportation, Department of	5,820,782	6,071,646	6,437,353	6,452,329	6,466,416
Waterfront Commission	3,856	5,503	5,978	6,374	6,456
Functional Total	5,914,952	6,166,842	6,533,485	6,556,000	6,571,746
HEALTH					
Aging, Office for the	201,006	251,152	198,962	198,812	198,812
Health, Department of	38,008,234	43,741,424	44,055,715	46,372,364	51,822,397
Medical Assistance	32,826,164	38,801,841	39,559,945	41,865,916	47,272,605
Essential Plan	22,424	144,551	187,498	205,749	234,060
Medicaid Administration	1,549,335	1,177,297	1,048,900	1,029,153	1,016,514
Public Health	3,610,311	3,617,735	3,259,372	3,271,546	3,299,218
Medicaid Inspector General, Office of the	20,109	28,923	28,923	28,923	28,923
Functional Total	38,229,349	44,021,499	44,283,600	46,600,099	52,050,132
SOCIAL WELFARE					
Children and Family Services, Office of	4,098,554	5,645,361	5,837,163	6,173,757	6,265,958
OCFS	3,934,397	5,449,831	5,637,722	5,970,328	6,058,460
OCFS - Other	164,157	195,530	199,441	203,429	207,498
Housing and Community Renewal, Division of	117,740	179,166	212,779	258,829	208,414
Human Rights, Division of	29,989	30,807	31,059	32,194	32,958
Labor, Department of	133,957	176,817	144,072	144,072	144,072
National and Community Service	528	993	993	993	993
Temporary and Disability Assistance, Office of	2,819,464	2,799,081	2,346,312	2,394,755	2,513,225
Welfare Assistance	1,412,368	1,403,553	1,414,698	1,410,348	1,445,048
All Other	1,407,096	1,395,528	931,614	984,407	1,068,177
Functional Total	7,200,232	8,832,225	8,572,378	9,004,600	9,165,620
MENTAL HYGIENE					
Addiction Services and Supports, Office of	704,036	812,609	821,095	841,209	859,173
OASAS	602,937	697,756	705,500	713,932	724,027
OASAS - Other	101,099	114,853	115,595	127,277	135,146
Developmental Disabilities, State Council on	713	1,500	1,500	1,500	1,500
Justice Center	43,206	37,717	44,568	47,496	50,136
Mental Health, Office of	4,714,673	5,130,085	5,351,984	5,631,359	5,828,947
OMH	2,739,217	2,987,633	3,052,420	3,279,174	3,409,048
OMH - Other	1,975,456	2,142,452	2,299,564	2,352,185	2,419,899
People with Developmental Disabilities, Office for	7,000,419	5,800,347	6,828,168	6,970,173	7,141,512
OPWDD	559,693	565,183	567,473	568,973	568,973
OPWDD - Other	6,440,726	5,235,164	6,260,695	6,401,200	6,572,539
Functional Total	12,463,047	11,782,258	13,047,315	13,491,737	13,881,268
PUBLIC PROTECTION/CRIMINAL JUSTICE					
Correction, Commission of	5,371	6,852	6,796	7,012	6,981
Corrections and Community Supervision, Department of	3,062,862	3,124,401	3,165,558	3,166,308	3,166,308
DOCCS	3,049,342	3,119,001	3,160,158	3,160,908	3,160,908
DOCCS - Other	13,520	5,400	5,400	5,400	5,400
Criminal Justice Services, Division of	632,401	673,083	554,448	556,040	557,453
Homeland Security and Emergency Services, Division of	174,574	247,319	191,397	194,292	192,020
Indigent Legal Services, Office of	513,147	493,803	309,951	345,243	345,502
Judicial Conduct, Commission on	8,180	9,330	9,330	9,330	9,330
Judicial Nomination, Commission on	0	30	30	30	30
Judicial Screening Committees, New York State	0	38	38	38	38
Military and Naval Affairs, Division of	662,776	689,233	691,867	696,137	147,003
Prosecutorial Conduct, Commission on	1,180	3,000	3,000	3,000	3,000
State Police, Division of	1,095,576	996,994	1,014,202	1,040,919	1,040,919
Statewide Financial System	36,602	36,384	38,236	38,103	38,181

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

	FY 2026 Actuals	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected
Victim Services, Office of	38,295	108,465	151,931	152,195	152,157
Functional Total	6,230,964	6,388,932	6,136,784	6,208,647	5,658,922
HIGHER EDUCATION					
City University of New York	2,288,627	2,440,095	2,470,051	2,491,709	2,519,237
Higher Education Services Corporation, New York State	666,375	718,539	739,143	751,914	751,490
State University of New York	9,968,910	10,700,881	11,135,055	11,540,916	11,939,710
Functional Total	12,923,912	13,859,515	14,344,249	14,784,539	15,210,437
EDUCATION					
Arts, Council on the	95,350	90,239	49,651	49,792	49,748
Education, Department of	41,659,996	44,079,989	45,637,458	47,320,268	48,856,472
School Aid	37,019,866	38,956,900	40,570,515	42,176,003	43,585,210
School Aid – Other	94,200	140,300	140,300	140,300	140,300
STAR Property Tax Relief	1,349,378	1,269,911	1,196,842	1,130,205	1,085,000
Special Education Categorical Programs	1,662,849	1,762,861	1,861,931	1,963,141	2,070,694
All Other	1,533,703	1,950,017	1,867,870	1,910,619	1,975,268
Functional Total	41,755,346	44,170,228	45,687,109	47,370,060	48,906,220
GENERAL GOVERNMENT					
Budget, Division of the	40,906	41,433	40,583	40,583	40,583
Civil Service, Department of	52,145	66,539	65,519	66,703	68,211
Deferred Compensation Board	840	1,276	1,285	1,336	1,356
Elections, State Board of	32,950	124,063	42,958	90,708	42,708
Employee Relations, Office of	8,880	13,082	12,082	12,884	13,223
Ethics and Lobbying, Independent Commission on	8,560	8,825	8,825	9,167	9,394
Gaming Commission, New York State	177,292	330,696	224,348	218,248	218,248
General Services, Office of	155,256	185,789	163,301	163,915	165,338
Information Technology Services, Office of	763,990	787,572	788,506	802,239	803,382
Inspector General, Office of the	10,727	11,752	11,752	15,087	15,472
Labor Management Committees	38,609	38,472	40,972	41,410	41,595
Prevention of Domestic Violence, Office for	12,162	13,549	13,543	13,705	13,842
Public Employment Relations Board	5,083	6,467	6,467	6,467	6,467
State, Department of	190,870	272,005	151,125	159,511	161,104
Tax Appeals, Division of	3,919	3,882	3,882	4,012	4,017
Taxation and Finance, Department of	378,627	388,871	385,540	393,764	394,064
Veterans' Services, Department of	20,901	21,042	18,093	18,347	18,347
Welfare Inspector General, Office of	707	836	836	976	1,002
Workers' Compensation Board	218,159	233,951	233,464	254,068	259,776
Functional Total	2,120,583	2,550,102	2,213,081	2,313,130	2,278,129
ELECTED OFFICIALS					
Audit and Control, Department of	208,280	229,094	232,757	232,757	232,757
Executive Chamber	23,369	26,946	26,946	26,946	26,946
Judiciary	3,857,664	4,317,317	4,364,317	4,364,317	4,364,317
Law, Department of	372,722	398,275	365,232	360,232	360,232
Legislature	280,552	317,176	317,176	317,176	317,176
Lieutenant Governor, Office of the	13	283	1,217	1,217	1,217
Functional Total	4,742,600	5,289,091	5,307,645	5,302,645	5,302,645
LOCAL GOVERNMENT ASSISTANCE					
Aid and Incentives for Municipalities	774,293	877,202	738,941	739,041	738,941
County-Wide Shared Services Initiative	4,661	836	0	0	0
Miscellaneous Financial Assistance	54,249	850,065	349,750	349,750	23,750
Municipalities with VLT Facilities	30,120	30,119	30,119	30,119	30,119
Small Government Assistance	217	218	218	218	218
Functional Total	863,540	1,758,440	1,119,028	1,119,128	793,028
ALL OTHER CATEGORIES					
General State Charges	9,347,826	10,875,898	11,615,406	12,650,669	13,800,606
Long-Term Debt Service	5,785,910	7,708,808	3,705,221	5,838,605	6,355,141
Miscellaneous	(378,400)	241,424	2,337,873	3,072,943	5,126,674
Functional Total	14,755,336	18,826,130	17,658,500	21,562,217	25,282,421
TOTAL STATE OPERATING FUNDS SPENDING	148,810,106	165,489,387	166,744,963	176,214,895	187,004,108

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

	FY 2026 Actuals	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT					
Agriculture and Markets, Department of	57,461	86,738	43,500	43,500	43,500
Alcoholic Beverage Control, Division of	1,389	5,200	50,024	72,524	72,524
Economic Development, Department of	60,766	72,710	45,044	45,044	45,044
Empire State Development Corporation	133,496	132,868	151,655	149,125	149,125
Financial Services, Department of	77,041	104,272	102,272	102,272	102,272
Public Service Department	140	9,133	26,067	38,250	20,500
Functional Total	330,293	410,921	418,562	450,715	432,965
PARKS AND THE ENVIRONMENT					
Environmental Conservation, Department of	3,984	15,243	2,128	2,128	2,128
Parks, Recreation and Historic Preservation, Office of	8,556	9,600	6,750	6,750	6,750
Functional Total	12,540	24,843	8,878	8,878	8,878
TRANSPORTATION					
Transportation, Department of	5,354,482	5,684,558	6,038,779	6,035,542	6,037,166
Functional Total	5,354,482	5,684,558	6,038,779	6,035,542	6,037,166
HEALTH					
Aging, Office for the	198,971	246,816	194,626	194,476	194,476
Health, Department of	37,063,720	42,544,129	42,804,609	45,118,695	50,540,527
Medical Assistance	32,826,164	38,801,841	39,559,945	41,865,916	47,272,605
Essential Plan	20,894	18,000	18,000	18,000	18,000
Medicaid Administration	1,137,740	752,530	630,617	630,617	630,617
Public Health	3,078,922	2,971,758	2,596,047	2,604,162	2,619,305
Functional Total	37,262,691	42,790,945	42,999,235	45,313,171	50,735,003
SOCIAL WELFARE					
Children and Family Services, Office of	3,837,243	5,346,137	5,507,587	5,817,981	5,898,782
OCFS	3,673,086	5,150,607	5,308,146	5,614,552	5,691,284
OCFS - Other	164,157	195,530	199,441	203,429	207,498
Housing and Community Renewal, Division of	32,192	75,430	108,185	155,185	104,435
Human Rights, Division of	202	500	500	500	500
Labor, Department of	33,562	55,377	31,650	31,650	31,650
National and Community Service	153	432	432	432	432
Temporary and Disability Assistance, Office of	2,653,838	2,551,497	2,085,848	2,162,530	2,281,000
Welfare Assistance	1,412,368	1,403,553	1,414,698	1,410,348	1,445,048
All Other	1,241,470	1,147,944	671,150	752,182	835,952
Functional Total	6,557,190	8,029,373	7,734,202	8,168,278	8,316,799
MENTAL HYGIENE					
Addiction Services and Supports, Office of	529,603	668,223	671,388	674,557	681,446
OASAS	496,513	632,664	633,838	637,007	643,896
OASAS - Other	33,090	35,559	37,550	37,550	37,550
Justice Center	701	857	857	857	857
Mental Health, Office of	2,608,070	2,897,097	2,980,558	3,193,711	3,335,099
OMH	2,146,680	2,365,749	2,406,788	2,573,171	2,718,533
OMH - Other	461,390	531,348	573,770	620,540	616,566
People with Developmental Disabilities, Office for	5,185,628	3,798,622	4,748,811	4,806,239	4,898,523
OPWDD	540,417	546,981	552,271	553,771	553,771
OPWDD - Other	4,645,211	3,251,641	4,196,540	4,252,468	4,344,752
Functional Total	8,324,002	7,364,799	8,401,614	8,675,364	8,915,925
PUBLIC PROTECTION/CRIMINAL JUSTICE					
Corrections and Community Supervision, Department of	46,246	28,906	15,865	16,615	16,615
DOCCS	32,726	23,506	10,465	11,215	11,215
DOCCS - Other	13,520	5,400	5,400	5,400	5,400
Criminal Justice Services, Division of	566,920	615,676	495,504	495,504	495,504
Homeland Security and Emergency Services, Division of	98,286	154,056	101,211	101,211	99,211
Indigent Legal Services, Office of	502,779	484,696	300,696	335,696	335,696
Military and Naval Affairs, Division of	1,856	1,801	1,821	1,821	1,821
State Police, Division of	5	0	0	0	0
Victim Services, Office of	29,056	92,558	135,858	135,858	135,858
Functional Total	1,245,148	1,377,693	1,050,955	1,086,705	1,084,705
HIGHER EDUCATION					
City University of New York	2,288,627	2,440,095	2,470,051	2,491,709	2,519,237
Higher Education Services Corporation, New York State	643,149	689,096	709,624	720,789	720,289
State University of New York	618,222	618,194	607,977	607,560	584,454
Functional Total	3,549,998	3,747,385	3,787,652	3,820,058	3,823,980
EDUCATION					
Arts, Council on the	89,367	82,381	41,881	41,881	41,710

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

	FY 2026 Actuals	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected
Education, Department of	41,430,077	43,821,793	45,378,066	47,056,862	48,589,235
School Aid	37,019,866	38,956,900	40,570,515	42,176,003	43,585,210
School Aid – Other	94,200	140,300	140,300	140,300	140,300
STAR Property Tax Relief	1,349,378	1,269,911	1,196,842	1,130,205	1,085,000
Special Education Categorical Programs	1,662,849	1,762,861	1,861,931	1,963,141	2,070,694
All Other	1,303,784	1,691,821	1,608,478	1,647,213	1,708,031
Functional Total	41,519,444	43,904,174	45,419,947	47,098,743	48,630,945
GENERAL GOVERNMENT					
Civil Service, Department of	311	300	300	300	300
Elections, State Board of	10,464	90,700	9,700	57,700	9,700
Gaming Commission, New York State	109,075	244,200	137,100	131,000	131,000
Prevention of Domestic Violence, Office for	7,688	8,377	8,367	8,367	8,367
State, Department of	96,193	162,720	40,143	20,143	20,143
Taxation and Finance, Department of	3,391	6,776	6,776	6,776	6,776
Veterans' Services, Department of	12,008	11,543	8,363	8,313	8,313
Functional Total	239,130	524,616	210,749	232,599	184,599
ELECTED OFFICIALS					
Judiciary	243,759	317,900	364,900	364,900	364,900
Law, Department of	64,482	54,100	19,100	14,100	14,100
Functional Total	308,241	372,000	384,000	379,000	379,000
LOCAL GOVERNMENT ASSISTANCE					
Aid and Incentives for Municipalities	774,293	877,202	738,941	739,041	738,941
County-Wide Shared Services Initiative	4,661	836	0	0	0
Miscellaneous Financial Assistance	54,249	850,065	349,750	349,750	23,750
Municipalities with VLT Facilities	30,120	30,119	30,119	30,119	30,119
Small Government Assistance	217	218	218	218	218
Functional Total	863,540	1,758,440	1,119,028	1,119,128	793,028
ALL OTHER CATEGORIES					
Miscellaneous	(397,751)	(265,159)	1,131,242	1,666,242	2,669,897
Functional Total	(397,751)	(265,159)	1,131,242	1,666,242	2,669,897
TOTAL ASSISTANCE AND GRANTS SPENDING	105,168,948	115,724,588	118,704,843	124,054,423	132,012,890

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

	FY 2026 Actuals	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT					
Agriculture and Markets, Department of	56,751	86,597	87,905	88,441	88,814
Alcoholic Beverage Control, Division of	63,041	92,726	67,188	67,210	67,210
Economic Development, Department of	20,478	18,211	18,211	18,626	18,626
Financial Services, Department of	257,268	247,611	240,760	245,168	245,423
Olympic Regional Development Authority	10,129	9,754	9,054	9,054	9,054
Public Service Department	68,856	74,300	79,698	84,701	87,368
Functional Total	476,523	529,199	502,816	513,200	516,495
PARKS AND THE ENVIRONMENT					
Adirondack Park Agency	6,076	6,389	6,398	6,452	6,461
Environmental Conservation, Department of	295,874	322,082	334,383	341,762	348,171
Parks, Recreation and Historic Preservation, Office of	274,829	304,220	320,593	327,919	335,313
Functional Total	576,779	632,691	661,374	676,133	689,945
TRANSPORTATION					
Motor Vehicles, Department of	67,152	62,926	63,387	69,583	71,240
Transportation, Department of	464,583	384,618	395,681	413,744	426,126
Waterfront Commission	3,856	5,503	5,978	6,374	6,456
Functional Total	535,591	453,047	465,046	489,701	503,822
HEALTH					
Aging, Office for the	2,035	4,336	4,336	4,336	4,336
Health, Department of	903,093	1,140,013	1,193,175	1,195,464	1,223,571
Essential Plan	1,530	126,551	169,498	187,749	216,060
Medicaid Administration	410,294	414,766	408,282	388,535	375,896
Public Health	491,269	598,696	615,395	619,180	631,615
Medicaid Inspector General, Office of the	20,109	28,923	28,923	28,923	28,923
Functional Total	925,237	1,173,272	1,226,434	1,228,723	1,256,830
SOCIAL WELFARE					
Children and Family Services, Office of	259,350	296,523	326,789	352,989	364,389
OCFS	259,350	296,523	326,789	352,989	364,389
Housing and Community Renewal, Division of	63,927	73,781	74,641	73,691	74,026
Human Rights, Division of	29,787	30,307	30,559	31,694	32,458
Labor, Department of	76,039	95,032	86,014	86,014	86,014
National and Community Service	375	561	561	561	561
Temporary and Disability Assistance, Office of	165,599	227,456	260,336	232,097	232,097
All Other	165,599	227,456	260,336	232,097	232,097
Functional Total	595,077	723,660	778,900	777,046	789,545
MENTAL HYGIENE					
Addiction Services and Supports, Office of	119,566	144,037	149,254	166,158	177,196
OASAS	51,557	64,743	71,209	76,431	79,600
OASAS - Other	68,009	79,294	78,045	89,727	97,596
Developmental Disabilities, State Council on	713	1,500	1,500	1,500	1,500
Justice Center	42,505	36,860	43,711	46,639	49,279
Mental Health, Office of	2,106,603	2,232,590	2,371,028	2,437,250	2,493,450
OMH	592,537	621,486	645,234	705,605	690,117
OMH - Other	1,514,066	1,611,104	1,725,794	1,731,645	1,803,333
People with Developmental Disabilities, Office for	1,814,781	2,001,725	2,079,357	2,163,934	2,242,989
OPWDD	19,276	18,202	15,202	15,202	15,202
OPWDD - Other	1,795,505	1,983,523	2,064,155	2,148,732	2,227,787
Functional Total	4,084,168	4,416,712	4,644,850	4,815,481	4,964,414
PUBLIC PROTECTION/CRIMINAL JUSTICE					
Correction, Commission of	5,371	6,851	6,795	7,011	6,980
Corrections and Community Supervision, Department of	3,016,258	3,094,853	3,149,051	3,149,051	3,149,051
DOCCS	3,016,258	3,094,853	3,149,051	3,149,051	3,149,051
Criminal Justice Services, Division of	65,481	57,404	58,944	60,536	61,949
Homeland Security and Emergency Services, Division of	75,728	92,381	89,286	92,181	91,909
Indigent Legal Services, Office of	6,856	6,057	6,155	6,338	6,501
Judicial Conduct, Commission on	8,180	9,330	9,330	9,330	9,330
Judicial Nomination, Commission on	0	30	30	30	30
Judicial Screening Committees, New York State	0	38	38	38	38
Military and Naval Affairs, Division of	660,915	687,430	690,046	694,316	145,182
Prosecutorial Conduct, Commission on	1,180	3,000	3,000	3,000	3,000
State Police, Division of	1,069,674	967,456	984,679	1,011,396	1,011,396
Statewide Financial System	36,602	36,384	38,236	38,103	38,181
Victim Services, Office of	6,515	13,534	13,666	13,846	13,820
Functional Total	4,952,760	4,974,748	5,049,256	5,085,176	4,537,367
HIGHER EDUCATION					

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

	FY 2026 Actuals	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected
Higher Education Services Corporation, New York State	17,231	29,093	29,519	31,125	31,201
State University of New York	8,525,381	9,190,005	9,607,681	9,986,379	10,379,871
Functional Total	8,542,612	9,219,098	9,637,200	10,017,504	10,411,072
EDUCATION					
Arts, Council on the	5,983	7,858	7,770	7,911	8,038
Education, Department of	187,300	205,459	206,655	210,669	214,500
All Other	187,300	205,459	206,655	210,669	214,500
Functional Total	193,283	213,317	214,425	218,580	222,538
GENERAL GOVERNMENT					
Budget, Division of the	39,270	39,743	38,993	38,993	38,993
Civil Service, Department of	51,834	66,239	64,953	66,137	67,645
Deferred Compensation Board	547	878	887	938	958
Elections, State Board of	22,486	33,363	33,258	33,008	33,008
Employee Relations, Office of	8,880	13,082	12,082	12,884	13,223
Ethics and Lobbying, Independent Commission on	8,560	8,825	8,825	9,167	9,394
Gaming Commission, New York State	53,063	63,845	63,865	63,865	63,865
General Services, Office of	151,736	182,874	160,386	160,845	162,263
Information Technology Services, Office of	763,990	787,483	788,506	802,239	803,382
Inspector General, Office of the	10,727	11,752	11,752	15,087	15,472
Labor Management Committees	32,160	32,952	35,452	35,890	36,075
Prevention of Domestic Violence, Office for	4,474	5,172	5,176	5,338	5,475
Public Employment Relations Board	5,083	6,467	6,467	6,467	6,467
State, Department of	75,162	86,890	88,587	91,457	93,050
Tax Appeals, Division of	3,919	3,882	3,882	4,012	4,017
Taxation and Finance, Department of	357,442	360,018	356,687	364,911	365,211
Veterans' Services, Department of	8,863	9,494	9,725	10,029	10,029
Welfare Inspector General, Office of	707	836	836	976	1,002
Workers' Compensation Board	156,929	167,574	167,045	179,562	183,009
Functional Total	1,755,832	1,881,369	1,857,364	1,901,805	1,912,538
ELECTED OFFICIALS					
Audit and Control, Department of	206,453	226,235	229,846	229,846	229,846
Executive Chamber	23,369	26,946	26,946	26,946	26,946
Judiciary	2,574,661	2,806,400	2,806,400	2,806,400	2,806,400
Law, Department of	279,070	314,094	315,551	315,551	315,551
Legislature	280,552	317,176	317,176	317,176	317,176
Lieutenant Governor, Office of the	13	283	1,217	1,217	1,217
Functional Total	3,364,118	3,691,134	3,697,136	3,697,136	3,697,136
ALL OTHER CATEGORIES					
Long-Term Debt Service	36,302	33,390	38,650	38,650	38,650
Miscellaneous	18,037	504,973	1,204,986	1,405,030	2,455,076
Functional Total	54,339	538,363	1,243,636	1,443,680	2,493,726
TOTAL STATE OPERATIONS SPENDING	26,056,319	28,446,610	29,978,437	30,864,165	31,995,428

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

	FY 2026 Actuals	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT					
Agriculture and Markets, Department of	44,385	54,638	56,837	57,223	57,596
Alcoholic Beverage Control, Division of	37,215	39,632	40,448	40,448	40,448
Economic Development, Department of	15,603	13,928	13,928	14,343	14,343
Financial Services, Department of	191,959	179,851	182,704	188,112	188,367
Olympic Regional Development Authority	7,125	2,838	2,838	2,838	2,838
Public Service Department	57,060	61,911	67,464	70,415	73,082
Functional Total	353,347	352,798	364,219	373,379	376,674
PARKS AND THE ENVIRONMENT					
Adirondack Park Agency	5,051	5,282	5,291	5,300	5,309
Environmental Conservation, Department of	253,547	278,244	290,045	294,424	300,833
Parks, Recreation and Historic Preservation, Office of	209,683	235,793	252,114	258,651	265,231
Functional Total	468,281	519,319	547,450	558,375	571,373
TRANSPORTATION					
Motor Vehicles, Department of	49,045	49,473	49,797	55,944	57,606
Transportation, Department of	220,947	195,504	201,378	213,614	219,996
Waterfront Commission	3,153	3,979	4,104	4,483	4,565
Functional Total	273,145	248,956	255,279	274,041	282,167
HEALTH					
Aging, Office for the	1,893	4,196	4,196	4,196	4,196
Health, Department of	379,772	434,707	446,561	449,348	451,505
Essential Plan	838	12,507	16,499	17,560	18,951
Medicaid Administration	67,846	75,229	75,669	76,020	76,628
Public Health	311,088	346,971	354,393	355,768	355,926
Medicaid Inspector General, Office of the	17,501	25,903	25,903	25,903	25,903
Functional Total	399,166	464,806	476,660	479,447	481,604
SOCIAL WELFARE					
Children and Family Services, Office of	182,028	194,206	210,200	236,400	247,800
OCFS	182,028	194,206	210,200	236,400	247,800
Housing and Community Renewal, Division of	51,987	53,929	53,929	55,979	56,314
Human Rights, Division of	23,267	24,092	24,344	25,479	26,243
Labor, Department of	41,134	45,909	51,751	51,751	51,751
National and Community Service	373	552	552	552	552
Temporary and Disability Assistance, Office of	85,327	101,672	110,462	115,767	115,767
All Other	85,327	101,672	110,462	115,767	115,767
Functional Total	384,116	420,360	451,238	485,928	498,427
MENTAL HYGIENE					
Addiction Services and Supports, Office of	81,518	92,755	93,904	109,756	119,659
OASAS	32,152	30,806	34,081	39,114	42,055
OASAS - Other	49,366	61,949	59,823	70,642	77,604
Developmental Disabilities, State Council on	713	1,500	1,500	1,500	1,500
Justice Center	33,395	26,642	34,273	36,978	39,379
Mental Health, Office of	1,567,573	1,684,818	1,790,763	1,843,619	1,886,990
OMH	441,596	511,785	529,343	585,971	566,891
OMH - Other	1,125,977	1,173,033	1,261,420	1,257,648	1,320,099
People with Developmental Disabilities, Office for	1,577,631	1,687,700	1,770,522	1,848,237	1,919,957
OPWDD	320	0	0	0	0
OPWDD - Other	1,577,311	1,687,700	1,770,522	1,848,237	1,919,957
Functional Total	3,260,830	3,493,415	3,690,962	3,840,090	3,967,485
PUBLIC PROTECTION/CRIMINAL JUSTICE					
Correction, Commission of	4,894	6,220	6,166	6,382	6,351
Corrections and Community Supervision, Department of	2,385,989	2,509,734	2,553,932	2,553,932	2,553,932
DOCCS	2,385,989	2,509,734	2,553,932	2,553,932	2,553,932
Criminal Justice Services, Division of	47,613	44,447	45,931	47,523	48,936
Homeland Security and Emergency Services, Division of	49,212	54,155	55,680	57,586	57,314
Indigent Legal Services, Office of	5,880	4,986	5,066	5,243	5,401
Judicial Conduct, Commission on	6,586	7,200	7,200	7,200	7,200
Military and Naval Affairs, Division of	517,024	514,439	516,811	521,081	129,003
Prosecutorial Conduct, Commission on	917	2,307	2,307	2,307	2,307
State Police, Division of	951,363	853,901	870,867	895,290	895,290
Statewide Financial System	14,182	13,336	13,336	16,276	16,764
Victim Services, Office of	5,357	4,920	4,997	5,172	5,146
Functional Total	3,989,017	4,015,645	4,082,293	4,117,992	3,727,644

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

	FY 2026 Actuals	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected
HIGHER EDUCATION					
Higher Education Services Corporation, New York State	10,857	12,993	13,144	13,630	14,039
State University of New York	5,282,505	5,566,931	5,818,376	6,022,372	6,233,093
Functional Total	5,293,362	5,579,924	5,831,520	6,036,002	6,247,132
EDUCATION					
Arts, Council on the	3,351	3,885	3,886	4,022	4,143
Education, Department of	125,548	123,760	125,071	129,385	133,216
All Other	125,548	123,760	125,071	129,385	133,216
Functional Total	128,899	127,645	128,957	133,407	137,359
GENERAL GOVERNMENT					
Budget, Division of the	33,329	34,953	34,953	34,953	34,953
Civil Service, Department of	32,549	38,702	38,552	40,236	41,344
Deferred Compensation Board	528	754	763	814	834
Elections, State Board of	15,558	21,200	21,460	21,460	21,460
Employee Relations, Office of	8,746	11,849	11,849	12,651	12,990
Ethics and Lobbying, Independent Commission on	6,716	7,206	7,206	7,548	7,775
Gaming Commission, New York State	34,026	37,398	38,398	38,398	38,398
General Services, Office of	53,844	53,328	53,828	56,673	57,842
Information Technology Services, Office of	392,307	396,400	397,514	411,694	412,837
Inspector General, Office of the	9,022	9,523	9,523	12,858	13,243
Labor Management Committees	7,732	6,658	6,058	6,496	6,681
Prevention of Domestic Violence, Office for	3,737	4,418	4,418	4,573	4,710
Public Employment Relations Board	4,704	6,027	6,027	6,027	6,027
State, Department of	54,597	51,535	51,535	53,082	54,675
Tax Appeals, Division of	3,452	3,442	3,442	3,572	3,577
Taxation and Finance, Department of	302,230	277,946	280,573	288,797	289,097
Veterans' Services, Department of	7,955	8,465	8,867	9,097	9,097
Welfare Inspector General, Office of	699	727	727	867	893
Workers' Compensation Board	101,993	100,609	100,609	112,801	116,159
Functional Total	1,073,724	1,071,140	1,076,302	1,122,597	1,132,592
ELECTED OFFICIALS					
Audit and Control, Department of	155,293	179,837	182,680	182,680	182,680
Executive Chamber	19,220	22,174	22,174	22,174	22,174
Judiciary	2,097,212	2,296,300	2,296,300	2,296,300	2,296,300
Law, Department of	210,128	229,011	232,265	232,265	232,265
Legislature	213,532	243,388	243,388	243,388	243,388
Lieutenant Governor, Office of the	13	156	1,090	1,090	1,090
Functional Total	2,695,398	2,970,866	2,977,897	2,977,897	2,977,897
ALL OTHER CATEGORIES					
Miscellaneous	2,296	503,026	1,153,087	1,353,130	2,153,175
Functional Total	2,296	503,026	1,153,087	1,353,130	2,153,175
TOTAL PERSONAL SERVICE SPENDING	18,321,581	19,767,900	21,035,864	21,752,285	22,553,529

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

	FY 2026 Actuals	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT					
Agriculture and Markets, Department of	12,366	31,959	31,068	31,218	31,218
Alcoholic Beverage Control, Division of	25,826	53,094	26,740	26,762	26,762
Economic Development, Department of	4,875	4,283	4,283	4,283	4,283
Financial Services, Department of	65,309	67,760	58,056	57,056	57,056
Olympic Regional Development Authority	3,004	6,916	6,216	6,216	6,216
Public Service Department	11,796	12,389	12,234	14,286	14,286
Functional Total	123,176	176,401	138,597	139,821	139,821
PARKS AND THE ENVIRONMENT					
Adirondack Park Agency	1,025	1,107	1,107	1,152	1,152
Environmental Conservation, Department of	42,327	43,838	44,338	47,338	47,338
Parks, Recreation and Historic Preservation, Office of	65,146	68,427	68,479	69,268	70,082
Functional Total	108,498	113,372	113,924	117,758	118,572
TRANSPORTATION					
Motor Vehicles, Department of	18,107	13,453	13,590	13,639	13,634
Transportation, Department of	243,636	189,114	194,303	200,130	206,130
Waterfront Commission	703	1,524	1,874	1,891	1,891
Functional Total	262,446	204,091	209,767	215,660	221,655
HEALTH					
Aging, Office for the	142	140	140	140	140
Health, Department of	523,321	705,306	746,614	746,116	772,066
Essential Plan	692	114,044	152,999	170,189	197,109
Medicaid Administration	342,448	339,537	332,613	312,515	299,268
Public Health	180,181	251,725	261,002	263,412	275,689
Medicaid Inspector General, Office of the	2,608	3,020	3,020	3,020	3,020
Functional Total	526,071	708,466	749,774	749,276	775,226
SOCIAL WELFARE					
Children and Family Services, Office of	77,322	102,317	116,589	116,589	116,589
OCFS	77,322	102,317	116,589	116,589	116,589
Housing and Community Renewal, Division of	11,940	19,852	20,712	17,712	17,712
Human Rights, Division of	6,520	6,215	6,215	6,215	6,215
Labor, Department of	34,905	49,123	34,263	34,263	34,263
National and Community Service	2	9	9	9	9
Temporary and Disability Assistance, Office of	80,272	125,784	149,874	116,330	116,330
All Other	80,272	125,784	149,874	116,330	116,330
Functional Total	210,961	303,300	327,662	291,118	291,118
MENTAL HYGIENE					
Addiction Services and Supports, Office of	38,048	51,282	55,350	56,402	57,537
OASAS	19,405	33,937	37,128	37,317	37,545
OASAS - Other	18,643	17,345	18,222	19,085	19,992
Justice Center	9,110	10,218	9,438	9,661	9,900
Mental Health, Office of	539,030	547,772	580,265	593,631	606,460
OMH	150,941	109,701	115,891	119,634	123,226
OMH - Other	388,089	438,071	464,374	473,997	483,234
People with Developmental Disabilities, Office for	237,150	314,025	308,835	315,697	323,032
OPWDD	18,956	18,202	15,202	15,202	15,202
OPWDD - Other	218,194	295,823	293,633	300,495	307,830
Functional Total	823,338	923,297	953,888	975,391	996,929
PUBLIC PROTECTION/CRIMINAL JUSTICE					
Correction, Commission of	477	631	629	629	629
Corrections and Community Supervision, Department of	630,269	585,119	595,119	595,119	595,119
DOCCS	630,269	585,119	595,119	595,119	595,119
Criminal Justice Services, Division of	17,868	12,957	13,013	13,013	13,013
Homeland Security and Emergency Services, Division of	26,516	38,226	33,606	34,595	34,595
Indigent Legal Services, Office of	976	1,071	1,089	1,095	1,100
Judicial Conduct, Commission on	1,594	2,130	2,130	2,130	2,130
Judicial Nomination, Commission on	0	30	30	30	30
Judicial Screening Committees, New York State	0	38	38	38	38
Military and Naval Affairs, Division of	143,891	172,991	173,235	173,235	16,179
Prosecutorial Conduct, Commission on	263	693	693	693	693
State Police, Division of	118,311	113,555	113,812	116,106	116,106
Statewide Financial System	22,420	23,048	24,900	21,827	21,417
Victim Services, Office of	1,158	8,614	8,669	8,674	8,674
Functional Total	963,743	959,103	966,963	967,184	809,723
HIGHER EDUCATION					
Higher Education Services Corporation, New York State	6,374	16,100	16,375	17,495	17,162

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

	FY 2026 Actuals	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected
State University of New York	3,242,876	3,623,074	3,789,305	3,964,007	4,146,778
Functional Total	3,249,250	3,639,174	3,805,680	3,981,502	4,163,940
EDUCATION					
Arts, Council on the	2,632	3,973	3,884	3,889	3,895
Education, Department of	61,752	81,699	81,584	81,284	81,284
All Other	61,752	81,699	81,584	81,284	81,284
Functional Total	64,384	85,672	85,468	85,173	85,179
GENERAL GOVERNMENT					
Budget, Division of the	5,941	4,790	4,040	4,040	4,040
Civil Service, Department of	19,285	27,537	26,401	25,901	26,301
Deferred Compensation Board	19	124	124	124	124
Elections, State Board of	6,928	12,163	11,798	11,548	11,548
Employee Relations, Office of	134	1,233	233	233	233
Ethics and Lobbying, Independent Commission on	1,844	1,619	1,619	1,619	1,619
Gaming Commission, New York State	19,037	26,447	25,467	25,467	25,467
General Services, Office of	97,892	129,546	106,558	104,172	104,421
Information Technology Services, Office of	371,683	391,083	390,992	390,545	390,545
Inspector General, Office of the	1,705	2,229	2,229	2,229	2,229
Labor Management Committees	24,428	26,294	29,394	29,394	29,394
Prevention of Domestic Violence, Office for	737	754	758	765	765
Public Employment Relations Board	379	440	440	440	440
State, Department of	20,565	35,355	37,052	38,375	38,375
Tax Appeals, Division of	467	440	440	440	440
Taxation and Finance, Department of	55,212	82,072	76,114	76,114	76,114
Veterans' Services, Department of	908	1,029	858	932	932
Welfare Inspector General, Office of	8	109	109	109	109
Workers' Compensation Board	54,936	66,965	66,436	66,761	66,850
Functional Total	682,108	810,229	781,062	779,208	779,946
ELECTED OFFICIALS					
Audit and Control, Department of	51,160	46,398	47,166	47,166	47,166
Executive Chamber	4,149	4,772	4,772	4,772	4,772
Judiciary	477,449	510,100	510,100	510,100	510,100
Law, Department of	68,942	85,083	83,286	83,286	83,286
Legislature	67,020	73,788	73,788	73,788	73,788
Lieutenant Governor, Office of the	0	127	127	127	127
Functional Total	668,720	720,268	719,239	719,239	719,239
ALL OTHER CATEGORIES					
Long-Term Debt Service	36,302	33,390	38,650	38,650	38,650
Miscellaneous	15,741	1,947	51,899	51,900	301,901
Functional Total	52,043	35,337	90,549	90,550	340,551
TOTAL NON-PERSONAL SERVICE/INDIRECT COSTS SPENDING	7,734,738	8,678,710	8,942,573	9,111,880	9,441,899

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

	FY 2026 Actuals	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT					
Agriculture and Markets, Department of	1,166	2,296	2,296	2,296	2,296
Alcoholic Beverage Control, Division of	14,312	15,357	15,693	15,693	15,693
Economic Development, Department of	0	28	28	28	28
Financial Services, Department of	115,989	127,879	128,601	128,601	128,601
Olympic Regional Development Authority	575	1,500	1,500	1,500	1,500
Public Service Department	35,374	44,920	47,550	50,558	52,648
Functional Total	167,416	191,980	195,668	198,676	200,766
PARKS AND THE ENVIRONMENT					
Environmental Conservation, Department of	40,321	48,931	48,931	48,931	48,931
Parks, Recreation and Historic Preservation, Office of	6,373	5,560	5,560	5,560	5,560
Functional Total	46,694	54,491	54,491	54,491	54,491
TRANSPORTATION					
Motor Vehicles, Department of	23,162	26,767	26,767	27,714	27,634
Transportation, Department of	1,717	2,470	2,893	3,043	3,124
Functional Total	24,879	29,237	29,660	30,757	30,758
HEALTH					
Health, Department of	41,421	57,282	57,931	58,205	58,299
Medicaid Administration	1,301	10,001	10,001	10,001	10,001
Public Health	40,120	47,281	47,930	48,204	48,298
Functional Total	41,421	57,282	57,931	58,205	58,299
SOCIAL WELFARE					
Children and Family Services, Office of	1,961	2,701	2,787	2,787	2,787
OCFS	1,961	2,701	2,787	2,787	2,787
Housing and Community Renewal, Division of	21,621	29,955	29,953	29,953	29,953
Labor, Department of	24,356	26,408	26,408	26,408	26,408
Temporary and Disability Assistance, Office of	27	20,128	128	128	128
All Other	27	20,128	128	128	128
Functional Total	47,965	79,192	59,276	59,276	59,276
MENTAL HYGIENE					
Addiction Services and Supports, Office of	54,867	349	453	494	531
OASAS	54,867	349	453	494	531
Mental Health, Office of	0	398	398	398	398
OMH	0	398	398	398	398
People with Developmental Disabilities, Office for	10	0	0	0	0
OPWDD - Other	10	0	0	0	0
Functional Total	54,877	747	851	892	929
PUBLIC PROTECTION/CRIMINAL JUSTICE					
Correction, Commission of	0	1	1	1	1
Corrections and Community Supervision, Department of	358	642	642	642	642
DOCCS	358	642	642	642	642
Criminal Justice Services, Division of	0	3	0	0	0
Homeland Security and Emergency Services, Division of	560	882	900	900	900
Indigent Legal Services, Office of	3,512	3,050	3,100	3,209	3,305
Military and Naval Affairs, Division of	5	2	0	0	0
State Police, Division of	25,897	29,538	29,523	29,523	29,523
Victim Services, Office of	2,724	2,373	2,407	2,491	2,479
Functional Total	33,056	36,491	36,573	36,766	36,850
HIGHER EDUCATION					
Higher Education Services Corporation, New York State	5,995	350	0	0	0
State University of New York	825,307	892,682	919,397	946,977	975,385
Functional Total	831,302	893,032	919,397	946,977	975,385
EDUCATION					
Education, Department of	42,619	52,737	52,737	52,737	52,737
All Other	42,619	52,737	52,737	52,737	52,737
Functional Total	42,619	52,737	52,737	52,737	52,737
GENERAL GOVERNMENT					
Budget, Division of the	1,636	1,690	1,590	1,590	1,590
Civil Service, Department of	0	0	266	266	266
Deferred Compensation Board	293	398	398	398	398
Gaming Commission, New York State	15,154	22,651	23,383	23,383	23,383
General Services, Office of	3,520	2,915	2,915	3,070	3,075
Information Technology Services, Office of	0	89	0	0	0
Labor Management Committees	6,449	5,520	5,520	5,520	5,520

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

	FY 2026 Actuals	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected
State, Department of	19,515	22,395	22,395	47,911	47,911
Taxation and Finance, Department of	17,794	22,077	22,077	22,077	22,077
Veterans' Services, Department of	30	5	5	5	5
Workers' Compensation Board	61,230	66,377	66,419	74,506	76,767
Functional Total	125,621	144,117	144,968	178,726	180,992
ELECTED OFFICIALS					
Audit and Control, Department of	1,827	2,859	2,911	2,911	2,911
Judiciary	1,039,244	1,193,017	1,193,017	1,193,017	1,193,017
Law, Department of	29,170	30,081	30,581	30,581	30,581
Functional Total	1,070,241	1,225,957	1,226,509	1,226,509	1,226,509
ALL OTHER CATEGORIES					
General State Charges	9,347,826	10,875,898	11,615,406	12,650,669	13,800,606
Miscellaneous	1,314	1,610	1,645	1,671	1,701
Functional Total	9,349,140	10,877,508	11,617,051	12,652,340	13,802,307
TOTAL GENERAL STATE CHARGES SPENDING	11,835,231	13,642,771	14,395,112	15,496,352	16,679,299

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

	FY 2026 Actuals	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT					
Agriculture and Markets, Department of	43,604	84,309	90,309	69,309	50,309
Alcoholic Beverage Control, Division of	0	8,000	7,000	2,000	0
Economic Development Capital	4,447	3,000	0	0	0
Economic Development, Department of	13,600	3,500	0	0	0
Empire State Development Corporation	1,361,347	1,238,260	2,186,235	2,274,158	2,412,456
Energy Research and Development Authority, New York State	24,622	87,825	45,100	49,200	54,000
Financial Services, Department of	15,961	22,500	0	0	0
Lake Ontario Resiliency/Economic Development	635	370	0	0	0
Nonprofit Infrastructure Capital Investment Program	24,941	15,000	15,000	8,711	0
Olympic Regional Development Authority	139,113	69,800	42,500	48,300	60,800
Power Authority, New York	12,807	34,000	48,475	32,500	32,500
Regional Economic Development Program	1,229	1,250	0	0	0
Strategic Investment Program	48	2,250	0	0	0
Functional Total	1,642,354	1,570,064	2,434,619	2,484,178	2,610,065
PARKS AND THE ENVIRONMENT					
Adirondack Park Agency	0	15,600	9,000	4,000	2,000
Environmental Conservation, Department of	1,359,318	2,146,582	2,118,998	2,161,238	2,260,671
Hudson River Park Trust	4,737	0	2,000	3,000	5,000
Parks, Recreation and Historic Preservation, Office of	329,722	509,647	541,147	384,397	344,397
Public Facilities Sustainability Program	20,490	17,500	20,000	25,500	30,000
Sustainable Future Program	0	250,000	275,000	300,000	325,000
Functional Total	1,714,267	2,939,329	2,966,145	2,878,135	2,967,068
TRANSPORTATION					
Metropolitan Transportation Authority	450,000	1,033,000	1,150,000	961,368	450,000
Motor Vehicles, Department of	403,892	397,400	358,584	407,283	358,934
Transportation, Department of	6,270,468	7,297,297	8,020,064	8,203,004	8,274,025
Functional Total	7,124,360	8,727,697	9,528,648	9,571,655	9,082,959
HEALTH					
Health, Department of	905,935	1,284,738	1,529,682	1,578,320	1,378,236
Public Health	905,935	1,284,738	1,529,682	1,578,320	1,378,236
Functional Total	905,935	1,284,738	1,529,682	1,578,320	1,378,236
SOCIAL WELFARE					
Children and Family Services, Office of	50,990	82,817	98,717	84,817	53,117
OCFS	50,990	82,817	98,717	84,817	53,117
Housing and Community Renewal, Division of	1,779,626	1,906,310	2,228,406	2,012,499	1,222,914
Temporary and Disability Assistance, Office of	146,427	146,641	121,641	121,641	121,641
All Other	146,427	146,641	121,641	121,641	121,641
Functional Total	1,977,043	2,135,768	2,448,764	2,218,957	1,397,672
MENTAL HYGIENE					
Addiction Services and Supports, Office of	72,716	73,249	71,742	71,847	72,009
OASAS	72,716	73,249	71,742	71,847	72,009
Mental Health, Office of	559,356	685,959	809,831	793,862	743,735
OMH	559,356	685,959	809,831	793,862	743,735
People with Developmental Disabilities, Office for	154,301	207,819	195,313	185,265	179,417
OPWDD	154,301	207,819	195,313	185,265	179,417
Functional Total	786,373	967,027	1,076,886	1,050,974	995,161
PUBLIC PROTECTION/CRIMINAL JUSTICE					
Corrections and Community Supervision, Department of	409,618	340,652	343,852	357,552	347,552
DOCCS	409,618	340,652	343,852	357,552	347,552
Criminal Justice Services, Division of	36,345	67,691	66,000	63,780	62,000
Homeland Security and Emergency Services, Division of	58,832	81,078	124,586	133,291	132,638
Military and Naval Affairs, Division of	127,461	160,774	79,358	76,846	71,977
State Police, Division of	87,211	90,770	112,570	89,270	89,270
Victim Services, Office of	2,685	0	0	0	0
Functional Total	722,152	740,965	726,366	720,739	703,437
HIGHER EDUCATION					
City University of New York	527,033	614,347	689,400	710,132	709,738
Higher Education Facilities Capital Matching Grants Program	18,500	25,150	28,150	28,150	24,150
State University of New York	1,308,226	1,572,476	1,776,192	2,071,837	1,890,397
Functional Total	1,853,759	2,211,973	2,493,742	2,810,119	2,624,285

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

	FY 2026 Actuals	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected
EDUCATION					
Arts, Council on the	816	700	2,000	2,000	2,000
Education, Department of	186,589	316,802	425,951	403,106	323,198
School Aid	119,670	130,000	130,000	130,000	124,000
All Other	66,919	186,802	295,951	273,106	199,198
Functional Total	187,405	317,502	427,951	405,106	325,198
GENERAL GOVERNMENT					
Elections, State Board of	11,795	16,700	6,196	0	0
General Services, Office of	362,163	498,350	367,206	401,049	352,547
Information Technology Services, Office of	82,986	151,626	204,347	171,847	139,347
Public Employment Relations Board	56	2,411	0	0	0
State, Department of	59,536	223,380	235,088	175,088	115,088
Veterans' Services, Department of	2,523	2,000	2,000	2,000	2,000
Workers' Compensation Board	1,940	12,500	13,483	13,397	13,151
Functional Total	520,999	906,967	828,320	763,381	622,133
ELECTED OFFICIALS					
Audit and Control, Department of	9,029	15,796	9,109	4,581	1,739
Judiciary	52,531	60,000	33,423	0	0
Law, Department of	1,257	4,063	1,932	690	732
Functional Total	62,817	79,859	44,464	5,271	2,471
ALL OTHER CATEGORIES					
Arts and Cultural Facilities Improvement	19,702	50,000	50,000	65,000	57,200
Community Resliency, Economic Sustainability and Technology	84,653	120,000	183,000	183,000	184,000
Local Community Assistance Program	13,489	34,195	34,195	33,195	33,195
Miscellaneous	267,973	(1,646,746)	(1,652,587)	(1,698,497)	(1,695,497)
Special Infrastructure Account	10,627	104,435	425,204	442,204	153,025
Functional Total	396,444	(1,338,116)	(960,188)	(975,098)	(1,268,077)
TOTAL CAPITAL PROJECTS FUNDS SPENDING	17,893,908	20,543,773	23,545,399	23,511,737	21,440,608

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

	FY 2026 Actuals	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT					
Agriculture and Markets, Department of	**214,771**	**276,977**	**241,047**	**220,583**	**201,956**
Assistance and Grants	60,658	88,338	45,100	45,100	45,100
State Operations	108,447	99,818	101,126	101,662	102,035
Personal Service	48,101	58,051	60,250	60,636	61,009
Non-Personal Service/Indirect Costs	60,346	41,767	40,876	41,026	41,026
General State Charges	3,663	4,512	4,512	4,512	4,512
Capital Projects	42,003	84,309	90,309	69,309	50,309
Alcoholic Beverage Control, Division of	**78,746**	**121,283**	**139,905**	**157,427**	**155,427**
Assistance and Grants	1,389	5,200	50,024	72,524	72,524
State Operations	63,045	92,726	67,188	67,210	67,210
Personal Service	37,215	39,632	40,448	40,448	40,448
Non-Personal Service/Indirect Costs	25,830	53,094	26,740	26,762	26,762
General State Charges	14,312	15,357	15,693	15,693	15,693
Capital Projects	0	8,000	7,000	2,000	0
Economic Development Capital	**4,447**	**3,000**	**0**	**0**	**0**
Assistance and Grants	4,447	8,000	8,000	8,000	8,000
Capital Projects	0	(5,000)	(8,000)	(8,000)	(8,000)
Economic Development, Department of	**104,125**	**104,749**	**73,583**	**73,998**	**73,998**
Assistance and Grants	82,973	87,165	59,499	59,499	59,499
State Operations	21,152	18,456	18,456	18,871	18,871
Personal Service	15,603	13,928	13,928	14,343	14,343
Non-Personal Service/Indirect Costs	5,549	4,528	4,528	4,528	4,528
General State Charges	0	28	28	28	28
Capital Projects	0	(900)	(4,400)	(4,400)	(4,400)
Empire State Development Corporation	**1,667,726**	**1,375,878**	**2,342,640**	**2,428,033**	**2,566,331**
Assistance and Grants	1,637,178	1,265,386	1,434,389	1,431,859	1,431,859
Capital Projects	30,548	110,492	908,251	996,174	1,134,472
Energy Research and Development Authority, New York State	**24,622**	**87,825**	**45,100**	**49,200**	**54,000**
Assistance and Grants	5,348	0	0	0	0
Capital Projects	19,274	87,825	45,100	49,200	54,000
Financial Services, Department of	**466,259**	**503,662**	**473,033**	**477,441**	**477,696**
Assistance and Grants	77,041	104,272	102,272	102,272	102,272
State Operations	257,268	249,011	242,160	246,568	246,823
Personal Service	191,959	179,851	182,704	188,112	188,367
Non-Personal Service/Indirect Costs	65,309	69,160	59,456	58,456	58,456
General State Charges	115,989	127,879	128,601	128,601	128,601
Capital Projects	15,961	22,500	0	0	0
Lake Ontario Resiliency/Economic Development	**635**	**370**	**0**	**0**	**0**
Assistance and Grants	635	0	0	0	0
Capital Projects	0	370	0	0	0
Nonprofit Infrastructure Capital Investment Program	**24,941**	**15,000**	**15,000**	**8,711**	**0**
Assistance and Grants	24,941	15,000	15,000	8,711	0
Olympic Regional Development Authority	**149,817**	**81,054**	**53,054**	**58,854**	**71,354**
Assistance and Grants	0	0	0	3,300	3,300
State Operations	10,129	9,754	9,054	9,054	9,054
Personal Service	7,125	2,838	2,838	2,838	2,838
Non-Personal Service/Indirect Costs	3,004	6,916	6,216	6,216	6,216
General State Charges	575	1,500	1,500	1,500	1,500
Capital Projects	139,113	69,800	42,500	45,000	57,500
Power Authority, New York	**12,807**	**34,000**	**48,475**	**32,500**	**32,500**
Assistance and Grants	2,807	0	0	0	0
Capital Projects	10,000	34,000	48,475	32,500	32,500
Public Service Department	**113,617**	**133,706**	**158,668**	**178,862**	**165,869**
Assistance and Grants	140	9,133	26,067	38,250	20,500
State Operations	75,627	78,013	83,411	88,414	91,081
Personal Service	63,333	64,641	70,194	73,145	75,812
Non-Personal Service/Indirect Costs	12,294	13,372	13,217	15,269	15,269
General State Charges	37,850	46,560	49,190	52,198	54,288
Regional Economic Development Program	**1,229**	**1,250**	**0**	**0**	**0**
Assistance and Grants	1,229	0	0	0	0
Capital Projects	0	1,250	0	0	0
Strategic Investment Program	**48**	**2,250**	**0**	**0**	**0**
Assistance and Grants	48	0	0	0	0
Capital Projects	0	2,250	0	0	0
Functional Total	2,863,790	2,741,004	3,590,505	3,685,609	3,799,131

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

	FY 2026 Actuals	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected
PARKS AND THE ENVIRONMENT					
Adirondack Park Agency	**6,076**	**21,989**	**15,398**	**10,452**	**8,461**
State Operations	6,076	6,389	6,398	6,452	6,461
Personal Service	5,051	5,282	5,291	5,300	5,309
Non-Personal Service/Indirect Costs	1,025	1,107	1,107	1,152	1,152
Capital Projects	0	15,600	9,000	4,000	2,000
Environmental Conservation, Department of	**1,785,447**	**2,599,043**	**2,570,645**	**2,620,264**	**2,726,106**
Assistance and Grants	596,725	803,498	782,883	782,883	775,383
State Operations	361,856	369,535	381,836	389,215	395,624
Personal Service	287,179	308,755	320,556	324,935	331,344
Non-Personal Service/Indirect Costs	74,677	60,780	61,280	64,280	64,280
General State Charges	60,289	67,683	67,683	67,683	67,683
Capital Projects	766,577	1,358,327	1,338,243	1,380,483	1,487,416
Hudson River Park Trust	**4,737**	**0**	**2,000**	**3,000**	**5,000**
Capital Projects	4,737	0	2,000	3,000	5,000
Parks, Recreation and Historic Preservation, Office of	**630,267**	**837,535**	**882,558**	**733,134**	**700,528**
Assistance and Grants	31,239	14,070	11,220	11,220	11,220
State Operations	282,498	308,234	324,607	331,933	339,327
Personal Service	212,990	238,660	254,981	261,518	268,098
Non-Personal Service/Indirect Costs	69,508	69,574	69,626	70,415	71,229
General State Charges	6,389	5,584	5,584	5,584	5,584
Capital Projects	310,141	509,647	541,147	384,397	344,397
Public Facilities Sustainability Program	**20,490**	**17,500**	**20,000**	**25,500**	**30,000**
Capital Projects	20,490	17,500	20,000	25,500	30,000
Sustainable Future Program	**0**	**250,000**	**275,000**	**300,000**	**325,000**
Capital Projects	0	250,000	275,000	300,000	325,000
Functional Total	2,447,017	3,726,067	3,765,601	3,692,350	3,795,095
TRANSPORTATION					
Metropolitan Transportation Authority	**450,000**	**1,033,000**	**1,150,000**	**961,368**	**450,000**
Assistance and Grants	450,000	1,033,000	1,150,000	961,368	450,000
Motor Vehicles, Department of	**530,289**	**517,289**	**478,934**	**534,776**	**488,004**
Assistance and Grants	22,857	18,000	18,000	18,000	18,000
State Operations	76,814	72,032	72,493	78,689	80,346
Personal Service	55,086	54,268	54,592	60,739	62,401
Non-Personal Service/Indirect Costs	21,728	17,764	17,901	17,950	17,945
General State Charges	26,726	29,857	29,857	30,804	30,724
Capital Projects	403,892	397,400	358,584	407,283	358,934
Transportation, Department of	**12,201,224**	**13,471,890**	**14,562,355**	**14,761,697**	**14,847,896**
Assistance and Grants	6,987,740	7,710,047	7,871,538	7,838,051	7,854,976
State Operations	490,497	409,971	421,913	441,141	454,345
Personal Service	232,514	206,626	212,834	225,768	232,515
Non-Personal Service/Indirect Costs	257,983	203,345	209,079	215,373	221,830
General State Charges	8,921	10,064	11,599	12,010	12,360
Capital Projects	4,714,066	5,341,808	6,257,305	6,470,495	6,526,215
Waterfront Commission	**3,856**	**5,543**	**6,018**	**6,414**	**6,496**
State Operations	3,856	5,543	6,018	6,414	6,496
Personal Service	3,153	4,019	4,144	4,523	4,605
Non-Personal Service/Indirect Costs	703	1,524	1,874	1,891	1,891
Functional Total	13,185,369	15,027,722	16,197,307	16,264,255	15,792,396
HEALTH					
Aging, Office for the	**330,423**	**380,262**	**328,072**	**327,922**	**327,922**
Assistance and Grants	318,834	365,510	313,320	313,170	313,170
State Operations	11,481	14,752	14,752	14,752	14,752
Personal Service	9,499	10,264	10,264	10,264	10,264
Non-Personal Service/Indirect Costs	1,982	4,488	4,488	4,488	4,488
General State Charges	108	0	0	0	0
Health, Department of	**115,388,302**	**125,712,157**	**125,614,603**	**127,391,714**	**125,719,234**
Medical Assistance	**89,128,346**	**102,281,217**	**103,210,280**	**107,345,566**	**115,032,800**
Assistance and Grants	89,128,346	102,281,217	103,210,280	107,345,566	115,032,800
Essential Plan	**14,143,801**	**11,150,629**	**11,438,498**	**9,323,079**	**234,060**
Assistance and Grants	13,624,404	10,791,620	11,269,000	9,135,330	18,000
State Operations	514,485	358,358	169,498	187,749	216,060
Personal Service	5,559	14,101	16,499	17,560	18,951
Non-Personal Service/Indirect Costs	508,926	344,257	152,999	170,189	197,109

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

	FY 2026 Actuals	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected
General State Charges	4,912	651	0	0	0
Medicaid Administration	**3,794,943**	**3,596,395**	**2,482,951**	**2,308,654**	**2,179,221**
Assistance and Grants	2,892,090	2,343,563	1,103,453	1,103,453	1,103,453
State Operations	896,851	1,227,749	1,354,617	1,180,150	1,050,507
Personal Service	145,477	139,334	139,936	140,505	141,811
Non-Personal Service/Indirect Costs	751,374	1,088,415	1,214,681	1,039,645	908,696
General State Charges	6,002	25,083	24,881	25,051	25,261
Public Health	**8,321,212**	**8,683,916**	**8,482,874**	**8,414,415**	**8,273,153**
Assistance and Grants	7,236,342	7,517,986	7,333,093	7,255,416	7,090,147
State Operations	915,354	970,716	971,222	979,620	997,367
Personal Service	385,308	412,574	419,952	421,448	421,717
Non-Personal Service/Indirect Costs	530,046	558,142	551,270	558,172	575,650
General State Charges	85,254	91,008	91,624	91,969	92,129
Capital Projects	84,262	104,206	86,935	87,410	93,510
Medicaid Inspector General, Office of the	**50,483**	**72,209**	**72,209**	**72,209**	**72,209**
State Operations	40,571	57,305	57,305	57,305	57,305
Personal Service	35,002	50,941	50,941	50,941	50,941
Non-Personal Service/Indirect Costs	5,569	6,364	6,364	6,364	6,364
General State Charges	9,912	14,904	14,904	14,904	14,904
Functional Total	115,769,208	126,164,628	126,014,884	127,791,845	126,119,365
SOCIAL WELFARE					
Children and Family Services, Office of	**5,793,510**	**6,895,229**	**7,102,420**	**7,425,114**	**7,502,615**
OCFS	**5,629,353**	**6,699,699**	**6,902,979**	**7,221,685**	**7,295,117**
Assistance and Grants	5,196,352	6,180,258	6,335,446	6,641,852	6,735,584
State Operations	377,677	409,333	440,745	466,945	478,345
Personal Service	225,888	230,218	246,444	272,644	284,044
Non-Personal Service/Indirect Costs	151,789	179,115	194,301	194,301	194,301
General State Charges	21,913	27,291	28,071	28,071	28,071
Capital Projects	33,411	82,817	98,717	84,817	53,117
OCFS - Other	**164,157**	**195,530**	**199,441**	**203,429**	**207,498**
Assistance and Grants	164,157	195,530	199,441	203,429	207,498
Housing and Community Renewal, Division of	**1,973,696**	**2,186,497**	**2,525,006**	**2,337,083**	**1,497,083**
Assistance and Grants	1,873,595	2,064,240	2,403,091	2,216,118	1,375,783
State Operations	74,199	86,801	86,461	85,511	85,846
Personal Service	58,553	62,381	62,381	64,431	64,766
Non-Personal Service/Indirect Costs	15,646	24,420	24,080	21,080	21,080
General State Charges	25,513	35,456	35,454	35,454	35,454
Capital Projects	389	0	0	0	0
Human Rights, Division of	**30,248**	**35,567**	**35,819**	**36,954**	**37,718**
Assistance and Grants	202	500	500	500	500
State Operations	30,046	35,067	35,319	36,454	37,218
Personal Service	23,267	27,513	27,765	28,900	29,664
Non-Personal Service/Indirect Costs	6,779	7,554	7,554	7,554	7,554
Labor, Department of	**796,010**	**780,944**	**739,134**	**739,134**	**739,134**
Assistance and Grants	216,113	200,269	176,542	176,542	176,542
State Operations	427,092	433,889	415,806	415,806	415,806
Personal Service	258,036	269,248	266,025	266,025	266,025
Non-Personal Service/Indirect Costs	169,056	164,641	149,781	149,781	149,781
General State Charges	152,805	146,786	146,786	146,786	146,786
National and Community Service	**16,004**	**18,918**	**18,918**	**18,918**	**18,918**
Assistance and Grants	153	432	432	432	432
State Operations	15,851	18,234	18,234	18,234	18,234
Personal Service	1,037	1,031	1,031	1,031	1,031
Non-Personal Service/Indirect Costs	14,814	17,203	17,203	17,203	17,203
General State Charges	0	252	252	252	252
Temporary and Disability Assistance, Office of	**7,826,059**	**7,182,016**	**6,663,570**	**6,522,582**	**6,582,552**
Welfare Assistance	**4,833,049**	**4,300,829**	**4,287,174**	**4,095,424**	**4,071,624**
Assistance and Grants	4,833,049	4,300,829	4,287,174	4,095,424	4,071,624
All Other	**2,993,010**	**2,881,187**	**2,376,396**	**2,427,158**	**2,510,928**
Assistance and Grants	2,586,042	2,410,801	1,909,007	1,990,039	2,073,809
State Operations	340,891	395,239	416,001	385,731	385,731
Personal Service	194,401	187,731	189,773	195,078	195,078
Non-Personal Service/Indirect Costs	146,490	207,508	226,228	190,653	190,653
General State Charges	64,507	74,363	50,604	50,604	50,604
Capital Projects	1,570	784	784	784	784
Functional Total	16,435,527	17,099,171	17,084,867	17,079,785	16,378,020

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

	FY 2026 Actuals	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected
MENTAL HYGIENE					
Addiction Services and Supports, Office of	**922,990**	**1,025,563**	**1,032,542**	**1,052,761**	**1,070,887**
OASAS	**821,891**	**910,710**	**916,947**	**925,484**	**935,741**
Assistance and Grants	669,197	820,455	821,629	824,798	831,687
State Operations	75,588	74,008	80,474	85,696	88,865
Personal Service	37,152	36,115	39,390	44,423	47,364
Non-Personal Service/Indirect Costs	38,436	37,893	41,084	41,273	41,501
General State Charges	54,867	349	453	494	531
Capital Projects	22,239	15,898	14,391	14,496	14,658
OASAS - Other	**101,099**	**114,853**	**115,595**	**127,277**	**135,146**
Assistance and Grants	33,090	35,559	37,550	37,550	37,550
State Operations	68,009	79,294	78,045	89,727	97,596
Personal Service	49,366	61,949	59,823	70,642	77,604
Non-Personal Service/Indirect Costs	18,643	17,345	18,222	19,085	19,992
Developmental Disabilities, State Council on	**3,705**	**5,700**	**5,700**	**5,700**	**5,700**
State Operations	3,495	4,915	4,915	4,915	4,915
Personal Service	1,119	1,600	1,600	1,600	1,600
Non-Personal Service/Indirect Costs	2,376	3,315	3,315	3,315	3,315
General State Charges	210	785	785	785	785
Justice Center	**44,304**	**38,750**	**45,628**	**48,556**	**51,196**
Assistance and Grants	701	857	857	857	857
State Operations	43,603	37,736	44,602	47,530	50,170
Personal Service	33,395	26,882	34,515	37,220	39,621
Non-Personal Service/Indirect Costs	10,208	10,854	10,087	10,310	10,549
General State Charges	0	157	169	169	169
Mental Health, Office of	**5,373,835**	**5,913,407**	**6,249,178**	**6,512,584**	**6,660,045**
OMH	**3,398,379**	**3,770,955**	**3,949,614**	**4,160,399**	**4,240,146**
Assistance and Grants	2,337,602	2,666,248	2,834,558	2,999,441	3,115,947
State Operations	601,081	642,967	656,715	717,086	701,598
Personal Service	443,022	512,850	530,408	587,036	567,956
Non-Personal Service/Indirect Costs	158,059	130,117	126,307	130,050	133,642
General State Charges	904	1,010	1,010	1,010	1,010
Capital Projects	458,792	460,730	457,331	442,862	421,591
OMH - Other	**1,975,456**	**2,142,452**	**2,299,564**	**2,352,185**	**2,419,899**
Assistance and Grants	461,390	531,348	573,770	620,540	616,566
State Operations	1,514,066	1,611,104	1,725,794	1,731,645	1,803,333
Personal Service	1,125,977	1,173,033	1,261,420	1,257,648	1,320,099
Non-Personal Service/Indirect Costs	388,089	438,071	464,374	473,997	483,234
People with Developmental Disabilities, Office for	**7,156,795**	**6,009,166**	**7,024,481**	**7,156,438**	**7,321,929**
OPWDD	**716,069**	**774,002**	**763,786**	**755,238**	**749,390**
Assistance and Grants	541,332	550,860	556,150	557,650	557,650
State Operations	21,303	19,202	16,202	16,202	16,202
Personal Service	401	0	0	0	0
Non-Personal Service/Indirect Costs	20,902	19,202	16,202	16,202	16,202
General State Charges	48	0	0	0	0
Capital Projects	153,386	203,940	191,434	181,386	175,538
OPWDD - Other	**6,440,726**	**5,235,164**	**6,260,695**	**6,401,200**	**6,572,539**
Assistance and Grants	4,645,211	3,251,641	4,196,540	4,252,468	4,344,752
State Operations	1,795,505	1,983,523	2,064,155	2,148,732	2,227,787
Personal Service	1,577,311	1,687,700	1,770,522	1,848,237	1,919,957
Non-Personal Service/Indirect Costs	218,194	295,823	293,633	300,495	307,830
General State Charges	10	0	0	0	0
Functional Total	13,501,629	12,992,586	14,357,529	14,776,039	15,109,757
PUBLIC PROTECTION/CRIMINAL JUSTICE					
Correction, Commission of	**5,371**	**6,852**	**6,796**	**7,012**	**6,981**
State Operations	5,371	6,851	6,795	7,011	6,980
Personal Service	4,894	6,220	6,166	6,382	6,351
Non-Personal Service/Indirect Costs	477	631	629	629	629
General State Charges	0	1	1	1	1
Corrections and Community Supervision, Department of	**3,490,003**	**3,472,313**	**3,516,670**	**3,531,120**	**3,521,120**
DOCCS	**3,476,483**	**3,466,913**	**3,511,270**	**3,525,720**	**3,515,720**
Assistance and Grants	32,726	23,506	10,465	11,215	11,215
State Operations	3,033,401	3,099,832	3,154,030	3,154,030	3,154,030
Personal Service	2,397,056	2,513,487	2,557,685	2,557,685	2,557,685
Non-Personal Service/Indirect Costs	636,345	586,345	596,345	596,345	596,345

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

	FY 2026 Actuals	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected
General State Charges	738	2,923	2,923	2,923	2,923
Capital Projects	409,618	340,652	343,852	357,552	347,552
DOCCS - Other	**13,520**	**5,400**	**5,400**	**5,400**	**5,400**
Assistance and Grants	13,520	5,400	5,400	5,400	5,400
Criminal Justice Services, Division of	**716,378**	**770,904**	**650,772**	**650,144**	**649,777**
Assistance and Grants	637,217	631,476	511,304	511,304	511,304
State Operations	77,897	71,350	73,077	74,669	76,082
Personal Service	49,864	49,609	51,190	52,782	54,195
Non-Personal Service/Indirect Costs	28,033	21,741	21,887	21,887	21,887
General State Charges	714	387	391	391	391
Capital Projects	550	67,691	66,000	63,780	62,000
Homeland Security and Emergency Services, Division of	**3,093,529**	**3,557,434**	**1,370,983**	**1,382,583**	**1,379,658**
Assistance and Grants	2,928,836	3,386,006	1,164,822	1,159,822	1,152,822
State Operations	120,980	132,381	129,286	132,181	131,909
Personal Service	67,700	69,155	70,680	72,586	72,314
Non-Personal Service/Indirect Costs	53,280	63,226	58,606	59,595	59,595
General State Charges	9,743	7,882	7,900	7,900	7,900
Capital Projects	33,970	31,165	68,975	82,680	87,027
Indigent Legal Services, Office of	**513,147**	**493,803**	**309,951**	**345,243**	**345,502**
Assistance and Grants	502,779	484,696	300,696	335,696	335,696
State Operations	6,856	6,057	6,155	6,338	6,501
Personal Service	5,880	4,986	5,066	5,243	5,401
Non-Personal Service/Indirect Costs	976	1,071	1,089	1,095	1,100
General State Charges	3,512	3,050	3,100	3,209	3,305
Judicial Conduct, Commission on	**8,180**	**9,330**	**9,330**	**9,330**	**9,330**
State Operations	8,180	9,330	9,330	9,330	9,330
Personal Service	6,586	7,200	7,200	7,200	7,200
Non-Personal Service/Indirect Costs	1,594	2,130	2,130	2,130	2,130
Judicial Nomination, Commission on	**0**	**30**	**30**	**30**	**30**
State Operations	0	30	30	30	30
Non-Personal Service/Indirect Costs	0	30	30	30	30
Judicial Screening Committees, New York State	**0**	**38**	**38**	**38**	**38**
State Operations	0	38	38	38	38
Non-Personal Service/Indirect Costs	0	38	38	38	38
Military and Naval Affairs, Division of	**858,650**	**900,379**	**822,451**	**825,111**	**271,903**
Assistance and Grants	1,856	1,801	1,821	1,821	1,821
State Operations	718,175	730,371	733,841	739,013	190,674
Personal Service	550,435	539,515	542,389	547,561	156,278
Non-Personal Service/Indirect Costs	167,740	190,856	191,452	191,452	34,396
General State Charges	11,158	7,433	7,431	7,431	7,431
Capital Projects	127,461	160,774	79,358	76,846	71,977
Prosecutorial Conduct, Commission on	**1,180**	**3,000**	**3,000**	**3,000**	**3,000**
State Operations	1,180	3,000	3,000	3,000	3,000
Personal Service	917	2,307	2,307	2,307	2,307
Non-Personal Service/Indirect Costs	263	693	693	693	693
State Police, Division of	**1,221,354**	**1,128,156**	**1,167,762**	**1,171,868**	**1,171,868**
Assistance and Grants	5	0	0	0	0
State Operations	1,105,285	1,005,348	1,023,169	1,050,575	1,050,575
Personal Service	971,624	875,596	892,836	917,948	917,948
Non-Personal Service/Indirect Costs	133,661	129,752	130,333	132,627	132,627
General State Charges	28,853	32,038	32,023	32,023	32,023
Capital Projects	87,211	90,770	112,570	89,270	89,270
Statewide Financial System	**36,602**	**36,384**	**38,236**	**38,103**	**38,181**
State Operations	36,602	36,384	38,236	38,103	38,181
Personal Service	14,182	13,336	13,336	16,276	16,764
Non-Personal Service/Indirect Costs	22,420	23,048	24,900	21,827	21,417
Victim Services, Office of	**148,923**	**205,289**	**248,755**	**249,019**	**248,981**
Assistance and Grants	131,514	185,558	228,858	228,858	228,858
State Operations	11,709	16,908	17,040	17,220	17,194
Personal Service	9,685	7,375	7,452	7,627	7,601
Non-Personal Service/Indirect Costs	2,024	9,533	9,588	9,593	9,593
General State Charges	3,015	2,823	2,857	2,941	2,929
Capital Projects	2,685	0	0	0	0
Functional Total	10,093,317	10,583,912	8,144,774	8,212,601	7,646,369
HIGHER EDUCATION					
City University of New York	**2,835,560**	**3,075,110**	**3,180,152**	**3,222,576**	**3,232,745**
Assistance and Grants	2,307,262	2,458,763	2,488,752	2,510,444	2,521,007

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

	FY 2026 Actuals	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected
State Operations	1,265	2,000	2,000	2,000	2,000
Non-Personal Service/Indirect Costs	1,265	2,000	2,000	2,000	2,000
Capital Projects	527,033	614,347	689,400	710,132	709,738
Higher Education Facilities Capital Matching Grants Program	**18,500**	**25,150**	**28,150**	**28,150**	**24,150**
Assistance and Grants	18,500	25,150	28,150	28,150	24,150
Higher Education Services Corporation, New York State	**668,625**	**718,539**	**739,143**	**751,914**	**751,490**
Assistance and Grants	643,149	689,096	709,624	720,789	720,289
State Operations	19,350	29,093	29,519	31,125	31,201
Personal Service	11,018	12,993	13,144	13,630	14,039
Non-Personal Service/Indirect Costs	8,332	16,100	16,375	17,495	17,162
General State Charges	6,126	350	0	0	0
State University of New York	**11,698,039**	**12,703,982**	**13,350,355**	**14,060,513**	**14,286,689**
Assistance and Grants	618,222	618,194	607,977	607,560	584,454
State Operations	8,946,193	9,620,540	10,046,699	10,434,049	10,836,363
Personal Service	5,292,393	5,577,002	5,828,547	6,032,644	6,243,466
Non-Personal Service/Indirect Costs	3,653,800	4,043,538	4,218,152	4,401,405	4,592,897
General State Charges	825,398	892,772	919,487	947,067	975,475
Capital Projects	1,308,226	1,572,476	1,776,192	2,071,837	1,890,397
Functional Total	15,220,724	16,522,781	17,297,800	18,063,153	18,295,074
EDUCATION					
Arts, Council on the	**97,189**	**91,639**	**52,351**	**52,492**	**52,448**
Assistance and Grants	91,206	83,681	44,481	44,481	44,310
State Operations	5,983	7,958	7,870	8,011	8,138
Personal Service	3,351	3,885	3,886	4,022	4,143
Non-Personal Service/Indirect Costs	2,632	4,073	3,984	3,989	3,995
Education, Department of	**46,193,462**	**48,873,554**	**50,540,172**	**52,200,137**	**53,656,433**
School Aid	**40,576,324**	**42,472,838**	**44,086,453**	**45,691,941**	**47,095,148**
Assistance and Grants	40,576,324	42,472,838	44,086,453	45,691,941	47,095,148
School Aid – Other	**94,200**	**140,300**	**140,300**	**140,300**	**140,300**
Assistance and Grants	94,200	140,300	140,300	140,300	140,300
STAR Property Tax Relief	**1,349,378**	**1,269,911**	**1,196,842**	**1,130,205**	**1,085,000**
Assistance and Grants	1,349,378	1,269,911	1,196,842	1,130,205	1,085,000
Special Education Categorical Programs	**2,231,809**	**2,562,861**	**2,661,931**	**2,763,141**	**2,870,694**
Assistance and Grants	2,231,809	2,562,861	2,661,931	2,763,141	2,870,694
All Other	**1,941,751**	**2,427,644**	**2,454,646**	**2,474,550**	**2,465,291**
Assistance and Grants	1,436,723	1,899,275	1,850,140	1,893,706	1,923,192
State Operations	377,348	358,577	359,773	363,787	367,618
Personal Service	236,343	211,497	212,808	217,122	220,953
Non-Personal Service/Indirect Costs	141,005	147,080	146,965	146,665	146,665
General State Charges	109,146	108,737	108,737	108,737	108,737
Capital Projects	18,534	61,055	135,996	108,320	65,744
Functional Total	46,290,651	48,965,193	50,592,523	52,252,629	53,708,881
GENERAL GOVERNMENT					
Budget, Division of the	**40,906**	**41,433**	**40,583**	**40,583**	**40,583**
State Operations	39,270	39,743	38,993	38,993	38,993
Personal Service	33,329	34,953	34,953	34,953	34,953
Non-Personal Service/Indirect Costs	5,941	4,790	4,040	4,040	4,040
General State Charges	1,636	1,690	1,590	1,590	1,590
Civil Service, Department of	**52,145**	**66,539**	**65,519**	**66,703**	**68,211**
Assistance and Grants	311	300	300	300	300
State Operations	51,834	66,239	64,953	66,137	67,645
Personal Service	32,549	38,702	38,552	40,236	41,344
Non-Personal Service/Indirect Costs	19,285	27,537	26,401	25,901	26,301
General State Charges	0	0	266	266	266
Deferred Compensation Board	**840**	**1,276**	**1,285**	**1,336**	**1,356**
State Operations	547	878	887	938	958
Personal Service	528	754	763	814	834
Non-Personal Service/Indirect Costs	19	124	124	124	124
General State Charges	293	398	398	398	398
Elections, State Board of	**49,495**	**148,611**	**57,002**	**98,556**	**50,556**
Assistance and Grants	12,521	91,328	10,328	58,328	10,328
State Operations	26,038	39,955	39,850	39,600	39,600
Personal Service	16,563	22,377	22,637	22,637	22,637
Non-Personal Service/Indirect Costs	9,475	17,578	17,213	16,963	16,963

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

	FY 2026 Actuals	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected
General State Charges	600	628	628	628	628
Capital Projects	10,336	16,700	6,196	0	0
Employee Relations, Office of	**8,880**	**13,082**	**12,082**	**12,884**	**13,223**
State Operations	8,880	13,082	12,082	12,884	13,223
Personal Service	8,746	11,849	11,849	12,651	12,990
Non-Personal Service/Indirect Costs	134	1,233	233	233	233
Ethics and Lobbying, Independent Commission on	**8,560**	**8,825**	**8,825**	**9,167**	**9,394**
State Operations	8,560	8,825	8,825	9,167	9,394
Personal Service	6,716	7,206	7,206	7,548	7,775
Non-Personal Service/Indirect Costs	1,844	1,619	1,619	1,619	1,619
Gaming Commission, New York State	**177,292**	**330,696**	**224,348**	**218,248**	**218,248**
Assistance and Grants	109,075	244,200	137,100	131,000	131,000
State Operations	53,063	63,845	63,865	63,865	63,865
Personal Service	34,026	37,398	38,398	38,398	38,398
Non-Personal Service/Indirect Costs	19,037	26,447	25,467	25,467	25,467
General State Charges	15,154	22,651	23,383	23,383	23,383
General Services, Office of	**542,087**	**701,582**	**547,950**	**582,407**	**535,328**
Assistance and Grants	0	250	250	250	250
State Operations	176,404	200,067	177,579	178,038	179,456
Personal Service	53,844	53,328	53,828	56,673	57,842
Non-Personal Service/Indirect Costs	122,560	146,739	123,751	121,365	121,614
General State Charges	3,520	2,915	2,915	3,070	3,075
Capital Projects	362,163	498,350	367,206	401,049	352,547
Information Technology Services, Office of	**847,446**	**939,358**	**993,013**	**974,246**	**942,889**
State Operations	764,460	787,643	788,666	802,399	803,542
Personal Service	392,307	396,400	397,514	411,694	412,837
Non-Personal Service/Indirect Costs	372,153	391,243	391,152	390,705	390,705
General State Charges	0	89	0	0	0
Capital Projects	82,986	151,626	204,347	171,847	139,347
Inspector General, Office of the	**10,727**	**11,752**	**11,752**	**15,087**	**15,472**
State Operations	10,727	11,752	11,752	15,087	15,472
Personal Service	9,022	9,523	9,523	12,858	13,243
Non-Personal Service/Indirect Costs	1,705	2,229	2,229	2,229	2,229
Labor Management Committees	**38,609**	**38,472**	**40,972**	**41,410**	**41,595**
State Operations	32,160	32,952	35,452	35,890	36,075
Personal Service	7,732	6,658	6,058	6,496	6,681
Non-Personal Service/Indirect Costs	24,428	26,294	29,394	29,394	29,394
General State Charges	6,449	5,520	5,520	5,520	5,520
Prevention of Domestic Violence, Office for	**12,531**	**13,799**	**13,793**	**13,955**	**14,092**
Assistance and Grants	7,852	8,452	8,442	8,442	8,442
State Operations	4,679	5,347	5,351	5,513	5,650
Personal Service	3,889	4,518	4,518	4,673	4,810
Non-Personal Service/Indirect Costs	790	829	833	840	840
Public Employment Relations Board	**5,139**	**8,878**	**6,467**	**6,467**	**6,467**
State Operations	5,083	6,467	6,467	6,467	6,467
Personal Service	4,704	6,027	6,027	6,027	6,027
Non-Personal Service/Indirect Costs	379	440	440	440	440
Capital Projects	56	2,411	0	0	0
State, Department of	**318,346**	**578,958**	**469,786**	**418,172**	**359,765**
Assistance and Grants	215,493	318,757	189,100	169,100	169,100
State Operations	79,057	106,694	108,391	111,261	112,854
Personal Service	57,408	62,293	62,293	63,840	65,433
Non-Personal Service/Indirect Costs	21,649	44,401	46,098	47,421	47,421
General State Charges	21,525	28,207	28,207	53,723	53,723
Capital Projects	2,271	125,300	144,088	84,088	24,088
Tax Appeals, Division of	**3,919**	**3,882**	**3,882**	**4,012**	**4,017**
State Operations	3,919	3,882	3,882	4,012	4,017
Personal Service	3,452	3,442	3,442	3,572	3,577
Non-Personal Service/Indirect Costs	467	440	440	440	440
Taxation and Finance, Department of	**379,730**	**389,371**	**386,040**	**394,264**	**394,564**
Assistance and Grants	3,391	6,776	6,776	6,776	6,776
State Operations	358,545	360,518	357,187	365,411	365,711
Personal Service	302,230	277,946	280,573	288,797	289,097
Non-Personal Service/Indirect Costs	56,315	82,572	76,614	76,614	76,614
General State Charges	17,794	22,077	22,077	22,077	22,077
Veterans' Services, Department of	**25,075**	**25,458**	**22,509**	**22,763**	**22,763**
Assistance and Grants	13,130	11,543	8,363	8,313	8,313
State Operations	9,986	11,316	11,547	11,851	11,851

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

	FY 2026 Actuals	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected
Personal Service	8,846	9,377	9,779	10,009	10,009
Non-Personal Service/Indirect Costs	1,140	1,939	1,768	1,842	1,842
General State Charges	558	599	599	599	599
Capital Projects	1,401	2,000	2,000	2,000	2,000
Welfare Inspector General, Office of	**707**	**836**	**836**	**976**	**1,002**
State Operations	707	836	836	976	1,002
Personal Service	699	727	727	867	893
Non-Personal Service/Indirect Costs	8	109	109	109	109
Workers' Compensation Board	**220,099**	**246,451**	**246,947**	**267,465**	**272,927**
State Operations	156,929	167,574	167,045	179,562	183,009
Personal Service	101,993	100,609	100,609	112,801	116,159
Non-Personal Service/Indirect Costs	54,936	66,965	66,436	66,761	66,850
General State Charges	61,230	66,377	66,419	74,506	76,767
Capital Projects	1,940	12,500	13,483	13,397	13,151
Functional Total	2,742,533	3,569,259	3,153,591	3,188,701	3,012,452
ELECTED OFFICIALS					
Audit and Control, Department of	**217,309**	**244,890**	**241,866**	**237,338**	**234,496**
State Operations	206,453	226,235	229,846	229,846	229,846
Personal Service	155,293	179,837	182,680	182,680	182,680
Non-Personal Service/Indirect Costs	51,160	46,398	47,166	47,166	47,166
General State Charges	1,827	2,859	2,911	2,911	2,911
Capital Projects	9,029	15,796	9,109	4,581	1,739
Executive Chamber	**23,369**	**26,946**	**26,946**	**26,946**	**26,946**
State Operations	23,369	26,946	26,946	26,946	26,946
Personal Service	19,220	22,174	22,174	22,174	22,174
Non-Personal Service/Indirect Costs	4,149	4,772	4,772	4,772	4,772
Judiciary	**3,922,624**	**4,390,117**	**4,410,540**	**4,377,117**	**4,377,117**
Assistance and Grants	243,759	317,900	364,900	364,900	364,900
State Operations	2,586,858	2,818,900	2,818,900	2,818,900	2,818,900
Personal Service	2,098,250	2,297,800	2,297,800	2,297,800	2,297,800
Non-Personal Service/Indirect Costs	488,608	521,100	521,100	521,100	521,100
General State Charges	1,039,476	1,193,317	1,193,317	1,193,317	1,193,317
Capital Projects	52,531	60,000	33,423	0	0
Law, Department of	**416,398**	**455,434**	**421,159**	**414,917**	**414,959**
Assistance and Grants	64,482	54,100	19,100	14,100	14,100
State Operations	307,913	351,710	353,792	353,792	353,792
Personal Service	232,949	255,355	259,052	259,052	259,052
Non-Personal Service/Indirect Costs	74,964	96,355	94,740	94,740	94,740
General State Charges	42,746	45,561	46,335	46,335	46,335
Capital Projects	1,257	4,063	1,932	690	732
Legislature	**280,552**	**317,176**	**317,176**	**317,176**	**317,176**
State Operations	280,552	317,176	317,176	317,176	317,176
Personal Service	213,532	243,388	243,388	243,388	243,388
Non-Personal Service/Indirect Costs	67,020	73,788	73,788	73,788	73,788
Lieutenant Governor, Office of the	**13**	**283**	**1,217**	**1,217**	**1,217**
State Operations	13	283	1,217	1,217	1,217
Personal Service	13	156	1,090	1,090	1,090
Non-Personal Service/Indirect Costs	0	127	127	127	127
Functional Total	4,860,265	5,434,846	5,418,904	5,374,711	5,371,911
LOCAL GOVERNMENT ASSISTANCE					
Aid and Incentives for Municipalities	**774,293**	**877,202**	**738,941**	**739,041**	**738,941**
Assistance and Grants	774,293	877,202	738,941	739,041	738,941
County-Wide Shared Services Initiative	**4,661**	**836**	**0**	**0**	**0**
Assistance and Grants	4,661	836	0	0	0
Miscellaneous Financial Assistance	**54,249**	**850,065**	**349,750**	**349,750**	**23,750**
Assistance and Grants	54,249	850,065	349,750	349,750	23,750
Municipalities with VLT Facilities	**30,120**	**30,119**	**30,119**	**30,119**	**30,119**
Assistance and Grants	30,120	30,119	30,119	30,119	30,119
Small Government Assistance	**217**	**218**	**218**	**218**	**218**
Assistance and Grants	217	218	218	218	218
Functional Total	863,540	1,758,440	1,119,028	1,119,128	793,028
ALL OTHER CATEGORIES					
Arts and Cultural Facilities Improvement	**19,702**	**50,000**	**50,000**	**65,000**	**57,200**

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

	FY 2026 Actuals	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected
Assistance and Grants	19,101	50,000	50,000	65,000	57,200
Capital Projects	601	0	0	0	0
Community Resliency, Economic Sustainability and Technology	**84,653**	**120,000**	**183,000**	**183,000**	**184,000**
Assistance and Grants	84,145	0	0	0	0
Capital Projects	508	120,000	183,000	183,000	184,000
General State Charges	**9,347,824**	**10,875,898**	**11,615,406**	**12,650,669**	**13,800,606**
General State Charges	9,347,824	10,875,898	11,615,406	12,650,669	13,800,606
Local Community Assistance Program	**13,489**	**34,195**	**34,195**	**33,195**	**33,195**
Assistance and Grants	13,489	0	0	0	0
Capital Projects	0	34,195	34,195	33,195	33,195
Long-Term Debt Service	**5,785,910**	**7,708,808**	**3,705,221**	**5,838,605**	**6,355,141**
State Operations	36,302	33,390	38,650	38,650	38,650
Non-Personal Service/Indirect Costs	36,302	33,390	38,650	38,650	38,650
Debt Service	5,749,608	7,675,418	3,666,571	5,799,955	6,316,491
Miscellaneous	**(584,891)**	**(1,873,260)**	**217,348**	**906,508**	**2,963,239**
Assistance and Grants	(735,751)	(1,105,002)	291,399	826,399	1,830,054
State Operations	18,042	504,973	1,204,986	1,405,030	2,455,076
Personal Service	2,296	503,026	1,153,087	1,353,130	2,153,175
Non-Personal Service/Indirect Costs	15,746	1,947	51,899	51,900	301,901
General State Charges	1,314	1,610	1,645	1,671	1,701
Capital Projects	131,504	(1,274,841)	(1,280,682)	(1,326,592)	(1,323,592)
Special Infrastructure Account	**10,627**	**104,435**	**425,204**	**442,204**	**153,025**
Assistance and Grants	9,006	528,012	247,852	247,852	375,877
Capital Projects	1,621	(423,577)	177,352	194,352	(222,852)
Functional Total	14,677,314	17,020,076	16,230,374	20,119,181	23,546,406
TOTAL ALL GOVERNMENTAL FUNDS SPENDING	258,950,884	281,605,685	282,967,687	291,619,987	293,367,885

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

	FY 2026 Actuals	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT					
Agriculture and Markets, Department of	214,771	276,977	241,047	220,583	201,956
Alcoholic Beverage Control, Division of	78,746	121,283	139,905	157,427	155,427
Economic Development Capital	4,447	3,000	0	0	0
Economic Development, Department of	104,125	104,749	73,583	73,998	73,998
Empire State Development Corporation	1,667,726	1,375,878	2,342,640	2,428,033	2,566,331
Energy Research and Development Authority, New York State	24,622	87,825	45,100	49,200	54,000
Financial Services, Department of	466,259	503,662	473,033	477,441	477,696
Lake Ontario Resiliency/Economic Development	635	370	0	0	0
Nonprofit Infrastructure Capital Investment Program	24,941	15,000	15,000	8,711	0
Olympic Regional Development Authority	149,817	81,054	53,054	58,854	71,354
Power Authority, New York	12,807	34,000	48,475	32,500	32,500
Public Service Department	113,617	133,706	158,668	178,862	165,869
Regional Economic Development Program	1,229	1,250	0	0	0
Strategic Investment Program	48	2,250	0	0	0
Functional Total	2,863,790	2,741,004	3,590,505	3,685,609	3,799,131
PARKS AND THE ENVIRONMENT					
Adirondack Park Agency	6,076	21,989	15,398	10,452	8,461
Environmental Conservation, Department of	1,785,447	2,599,043	2,570,645	2,620,264	2,726,106
Hudson River Park Trust	4,737	0	2,000	3,000	5,000
Parks, Recreation and Historic Preservation, Office of	630,267	837,535	882,558	733,134	700,528
Public Facilities Sustainability Program	20,490	17,500	20,000	25,500	30,000
Sustainable Future Program	0	250,000	275,000	300,000	325,000
Functional Total	2,447,017	3,726,067	3,765,601	3,692,350	3,795,095
TRANSPORTATION					
Metropolitan Transportation Authority	450,000	1,033,000	1,150,000	961,368	450,000
Motor Vehicles, Department of	530,289	517,289	478,934	534,776	488,004
Transportation, Department of	12,201,224	13,471,890	14,562,355	14,761,697	14,847,896
Waterfront Commission	3,856	5,543	6,018	6,414	6,496
Functional Total	13,185,369	15,027,722	16,197,307	16,264,255	15,792,396
HEALTH					
Aging, Office for the	330,423	380,262	328,072	327,922	327,922
Health, Department of	115,388,302	125,712,157	125,614,603	127,391,714	125,719,234
Medical Assistance	89,128,346	102,281,217	103,210,280	107,345,566	115,032,800
Essential Plan	14,143,801	11,150,629	11,438,498	9,323,079	234,060
Medicaid Administration	3,794,943	3,596,395	2,482,951	2,308,654	2,179,221
Public Health	8,321,212	8,683,916	8,482,874	8,414,415	8,273,153
Medicaid Inspector General, Office of the	50,483	72,209	72,209	72,209	72,209
Functional Total	115,769,208	126,164,628	126,014,884	127,791,845	126,119,365
SOCIAL WELFARE					
Children and Family Services, Office of	5,793,510	6,895,229	7,102,420	7,425,114	7,502,615
OCFS	5,629,353	6,699,699	6,902,979	7,221,685	7,295,117
OCFS - Other	164,157	195,530	199,441	203,429	207,498
Housing and Community Renewal, Division of	1,973,696	2,186,497	2,525,006	2,337,083	1,497,083
Human Rights, Division of	30,248	35,567	35,819	36,954	37,718
Labor, Department of	796,010	780,944	739,134	739,134	739,134
National and Community Service	16,004	18,918	18,918	18,918	18,918
Temporary and Disability Assistance, Office of	7,826,059	7,182,016	6,663,570	6,522,582	6,582,552
Welfare Assistance	4,833,049	4,300,829	4,287,174	4,095,424	4,071,624
All Other	2,993,010	2,881,187	2,376,396	2,427,158	2,510,928
Functional Total	16,435,527	17,099,171	17,084,867	17,079,785	16,378,020
MENTAL HYGIENE					
Addiction Services and Supports, Office of	922,990	1,025,563	1,032,542	1,052,761	1,070,887
OASAS	821,891	910,710	916,947	925,484	935,741
OASAS - Other	101,099	114,853	115,595	127,277	135,146
Developmental Disabilities, State Council on	3,705	5,700	5,700	5,700	5,700
Justice Center	44,304	38,750	45,628	48,556	51,196
Mental Health, Office of	5,373,835	5,913,407	6,249,178	6,512,584	6,660,045
OMH	3,398,379	3,770,955	3,949,614	4,160,399	4,240,146
OMH - Other	1,975,456	2,142,452	2,299,564	2,352,185	2,419,899
People with Developmental Disabilities, Office for	7,156,795	6,009,166	7,024,481	7,156,438	7,321,929
OPWDD	716,069	774,002	763,786	755,238	749,390
OPWDD - Other	6,440,726	5,235,164	6,260,695	6,401,200	6,572,539
Functional Total	13,501,629	12,992,586	14,357,529	14,776,039	15,109,757
PUBLIC PROTECTION/CRIMINAL JUSTICE					
Correction, Commission of	5,371	6,852	6,796	7,012	6,981
Corrections and Community Supervision, Department of	3,490,003	3,472,313	3,516,670	3,531,120	3,521,120
DOCCS	3,476,483	3,466,913	3,511,270	3,525,720	3,515,720

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

	FY 2026 Actuals	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected
DOCCS - Other	13,520	5,400	5,400	5,400	5,400
Criminal Justice Services, Division of	716,378	770,904	650,772	650,144	649,777
Homeland Security and Emergency Services, Division of	3,093,529	3,557,434	1,370,983	1,382,583	1,379,658
Indigent Legal Services, Office of	513,147	493,803	309,951	345,243	345,502
Judicial Conduct, Commission on	8,180	9,330	9,330	9,330	9,330
Judicial Nomination, Commission on	0	30	30	30	30
Judicial Screening Committees, New York State	0	38	38	38	38
Military and Naval Affairs, Division of	858,650	900,379	822,451	825,111	271,903
Prosecutorial Conduct, Commission on	1,180	3,000	3,000	3,000	3,000
State Police, Division of	1,221,354	1,128,156	1,167,762	1,171,868	1,171,868
Statewide Financial System	36,602	36,384	38,236	38,103	38,181
Victim Services, Office of	148,923	205,289	248,755	249,019	248,981
Functional Total	10,093,317	10,583,912	8,144,774	8,212,601	7,646,369
HIGHER EDUCATION					
City University of New York	2,835,560	3,075,110	3,180,152	3,222,576	3,232,745
Higher Education Facilities Capital Matching Grants Program	18,500	25,150	28,150	28,150	24,150
Higher Education Services Corporation, New York State	668,625	718,539	739,143	751,914	751,490
State University of New York	11,698,037	12,703,982	13,350,355	14,060,513	14,286,689
Functional Total	15,220,722	16,522,781	17,297,800	18,063,153	18,295,074
EDUCATION					
Arts, Council on the	97,189	91,639	52,351	52,492	52,448
Education, Department of	46,193,462	48,873,554	50,540,172	52,200,137	53,656,433
School Aid	40,576,324	42,472,838	44,086,453	45,691,941	47,095,148
School Aid – Other	94,200	140,300	140,300	140,300	140,300
STAR Property Tax Relief	1,349,378	1,269,911	1,196,842	1,130,205	1,085,000
Special Education Categorical Programs	2,231,809	2,562,861	2,661,931	2,763,141	2,870,694
All Other	1,941,751	2,427,644	2,454,646	2,474,550	2,465,291
Functional Total	46,290,651	48,965,193	50,592,523	52,252,629	53,708,881
GENERAL GOVERNMENT					
Budget, Division of the	40,906	41,433	40,583	40,583	40,583
Civil Service, Department of	52,145	66,539	65,519	66,703	68,211
Deferred Compensation Board	840	1,276	1,285	1,336	1,356
Elections, State Board of	49,495	148,611	57,002	98,556	50,556
Employee Relations, Office of	8,880	13,082	12,082	12,884	13,223
Ethics and Lobbying, Independent Commission on	8,560	8,825	8,825	9,167	9,394
Gaming Commission, New York State	177,292	330,696	224,348	218,248	218,248
General Services, Office of	542,087	701,582	547,950	582,407	535,328
Information Technology Services, Office of	847,446	939,358	993,013	974,246	942,889
Inspector General, Office of the	10,727	11,752	11,752	15,087	15,472
Labor Management Committees	38,609	38,472	40,972	41,410	41,595
Prevention of Domestic Violence, Office for	12,531	13,799	13,793	13,955	14,092
Public Employment Relations Board	5,139	8,878	6,467	6,467	6,467
State, Department of	318,346	578,958	469,786	418,172	359,765
Tax Appeals, Division of	3,919	3,882	3,882	4,012	4,017
Taxation and Finance, Department of	379,730	389,371	386,040	394,264	394,564
Veterans' Services, Department of	25,075	25,458	22,509	22,763	22,763
Welfare Inspector General, Office of	707	836	836	976	1,002
Workers' Compensation Board	220,099	246,451	246,947	267,465	272,927
Functional Total	2,742,533	3,569,259	3,153,591	3,188,701	3,012,452
ELECTED OFFICIALS					
Audit and Control, Department of	217,309	244,890	241,866	237,338	234,496
Executive Chamber	23,369	26,946	26,946	26,946	26,946
Judiciary	3,922,622	4,390,117	4,410,540	4,377,117	4,377,117
Law, Department of	416,398	455,434	421,159	414,917	414,959
Legislature	280,552	317,176	317,176	317,176	317,176
Lieutenant Governor, Office of the	13	283	1,217	1,217	1,217
Functional Total	4,860,263	5,434,846	5,418,904	5,374,711	5,371,911
LOCAL GOVERNMENT ASSISTANCE					
Aid and Incentives for Municipalities	774,293	877,202	738,941	739,041	738,941
County-Wide Shared Services Initiative	4,661	836	0	0	0
Miscellaneous Financial Assistance	54,249	850,065	349,750	349,750	23,750
Municipalities with VLT Facilities	30,120	30,119	30,119	30,119	30,119
Small Government Assistance	217	218	218	218	218
Functional Total	863,540	1,758,440	1,119,028	1,119,128	793,028
ALL OTHER CATEGORIES					
Arts and Cultural Facilities Improvement	19,702	50,000	50,000	65,000	57,200
Community Resliency, Economic Sustainability and Technology	84,653	120,000	183,000	183,000	184,000
General State Charges	9,347,826	10,875,898	11,615,406	12,650,669	13,800,606
Local Community Assistance Program	13,489	34,195	34,195	33,195	33,195
Long-Term Debt Service	5,785,910	7,708,808	3,705,221	5,838,605	6,355,141

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

	FY 2026 Actuals	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected
Miscellaneous	(584,891)	(1,873,260)	217,348	906,508	2,963,239
Special Infrastructure Account	10,627	104,435	425,204	442,204	153,025
Functional Total	14,677,316	17,020,076	16,230,374	20,119,181	23,546,406
TOTAL ALL GOVERNMENTAL FUNDS SPENDING	258,950,882	281,605,685	282,967,687	291,619,987	293,367,885

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

	FY 2026 Actuals	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT					
Agriculture and Markets, Department of	60,658	88,338	45,100	45,100	45,100
Alcoholic Beverage Control, Division of	1,389	5,200	50,024	72,524	72,524
Economic Development Capital	4,447	8,000	8,000	8,000	8,000
Economic Development, Department of	82,973	87,165	59,499	59,499	59,499
Empire State Development Corporation	1,637,178	1,265,386	1,434,389	1,431,859	1,431,859
Energy Research and Development Authority, New York State	5,348	0	0	0	0
Financial Services, Department of	77,041	104,272	102,272	102,272	102,272
Lake Ontario Resiliency/Economic Development	635	0	0	0	0
Nonprofit Infrastructure Capital Investment Program	24,941	15,000	15,000	8,711	0
Olympic Regional Development Authority	0	0	0	3,300	3,300
Power Authority, New York	2,807	0	0	0	0
Public Service Department	140	9,133	26,067	38,250	20,500
Regional Economic Development Program	1,229	0	0	0	0
Strategic Investment Program	48	0	0	0	0
Functional Total	1,898,834	1,582,494	1,740,351	1,769,515	1,743,054
PARKS AND THE ENVIRONMENT					
Environmental Conservation, Department of	596,725	803,498	782,883	782,883	775,383
Parks, Recreation and Historic Preservation, Office of	31,239	14,070	11,220	11,220	11,220
Functional Total	627,964	817,568	794,103	794,103	786,603
TRANSPORTATION					
Metropolitan Transportation Authority	450,000	1,033,000	1,150,000	961,368	450,000
Motor Vehicles, Department of	22,857	18,000	18,000	18,000	18,000
Transportation, Department of	6,987,740	7,710,047	7,871,538	7,838,051	7,854,976
Functional Total	7,460,597	8,761,047	9,039,538	8,817,419	8,322,976
HEALTH					
Aging, Office for the	318,834	365,510	313,320	313,170	313,170
Health, Department of	112,881,182	122,934,386	122,915,826	124,839,765	123,244,400
Medical Assistance	89,128,346	102,281,217	103,210,280	107,345,566	115,032,800
Essential Plan	13,624,404	10,791,620	11,269,000	9,135,330	18,000
Medicaid Administration	2,892,090	2,343,563	1,103,453	1,103,453	1,103,453
Public Health	7,236,342	7,517,986	7,333,093	7,255,416	7,090,147
Functional Total	113,200,016	123,299,896	123,229,146	125,152,935	123,557,570
SOCIAL WELFARE					
Children and Family Services, Office of	5,360,509	6,375,788	6,534,887	6,845,281	6,943,082
OCFS	5,196,352	6,180,258	6,335,446	6,641,852	6,735,584
OCFS - Other	164,157	195,530	199,441	203,429	207,498
Housing and Community Renewal, Division of	1,873,595	2,064,240	2,403,091	2,216,118	1,375,783
Human Rights, Division of	202	500	500	500	500
Labor, Department of	216,113	200,269	176,542	176,542	176,542
National and Community Service	153	432	432	432	432
Temporary and Disability Assistance, Office of	7,419,091	6,711,630	6,196,181	6,085,463	6,145,433
Welfare Assistance	4,833,049	4,300,829	4,287,174	4,095,424	4,071,624
All Other	2,586,042	2,410,801	1,909,007	1,990,039	2,073,809
Functional Total	14,869,663	15,352,859	15,311,633	15,324,336	14,641,772
MENTAL HYGIENE					
Addiction Services and Supports, Office of	702,287	856,014	859,179	862,348	869,237
OASAS	669,197	820,455	821,629	824,798	831,687
OASAS - Other	33,090	35,559	37,550	37,550	37,550
Justice Center	701	857	857	857	857
Mental Health, Office of	2,798,992	3,197,596	3,408,328	3,619,981	3,732,513
OMH	2,337,602	2,666,248	2,834,558	2,999,441	3,115,947
OMH - Other	461,390	531,348	573,770	620,540	616,566
People with Developmental Disabilities, Office for	5,186,543	3,802,501	4,752,690	4,810,118	4,902,402
OPWDD	541,332	550,860	556,150	557,650	557,650
OPWDD - Other	4,645,211	3,251,641	4,196,540	4,252,468	4,344,752
Functional Total	8,688,523	7,856,968	9,021,054	9,293,304	9,505,009
PUBLIC PROTECTION/CRIMINAL JUSTICE					
Corrections and Community Supervision, Department of	46,246	28,906	15,865	16,615	16,615
DOCCS	32,726	23,506	10,465	11,215	11,215
DOCCS - Other	13,520	5,400	5,400	5,400	5,400

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

	FY 2026 Actuals	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected
Criminal Justice Services, Division of	637,217	631,476	511,304	511,304	511,304
Homeland Security and Emergency Services, Division of	2,928,836	3,386,006	1,164,822	1,159,822	1,152,822
Indigent Legal Services, Office of	502,779	484,696	300,696	335,696	335,696
Military and Naval Affairs, Division of	1,856	1,801	1,821	1,821	1,821
State Police, Division of	5	0	0	0	0
Victim Services, Office of	131,514	185,558	228,858	228,858	228,858
Functional Total	4,248,453	4,718,443	2,223,366	2,254,116	2,247,116
HIGHER EDUCATION					
City University of New York	2,307,262	2,458,763	2,488,752	2,510,444	2,521,007
Higher Education Facilities Capital Matching Grants Program	18,500	25,150	28,150	28,150	24,150
Higher Education Services Corporation, New York State	643,149	689,096	709,624	720,789	720,289
State University of New York	618,222	618,194	607,977	607,560	584,454
Functional Total	3,587,133	3,791,203	3,834,503	3,866,943	3,849,900
EDUCATION					
Arts, Council on the	91,206	83,681	44,481	44,481	44,310
Education, Department of	45,688,434	48,345,185	49,935,666	51,619,293	53,114,334
School Aid	40,576,324	42,472,838	44,086,453	45,691,941	47,095,148
School Aid – Other	94,200	140,300	140,300	140,300	140,300
STAR Property Tax Relief	1,349,378	1,269,911	1,196,842	1,130,205	1,085,000
Special Education Categorical Programs	2,231,809	2,562,861	2,661,931	2,763,141	2,870,694
All Other	1,436,723	1,899,275	1,850,140	1,893,706	1,923,192
Functional Total	45,779,640	48,428,866	49,980,147	51,663,774	53,158,644
GENERAL GOVERNMENT					
Civil Service, Department of	311	300	300	300	300
Elections, State Board of	12,521	91,328	10,328	58,328	10,328
Gaming Commission, New York State	109,075	244,200	137,100	131,000	131,000
General Services, Office of	0	250	250	250	250
Prevention of Domestic Violence, Office for	7,852	8,452	8,442	8,442	8,442
State, Department of	215,493	318,757	189,100	169,100	169,100
Taxation and Finance, Department of	3,391	6,776	6,776	6,776	6,776
Veterans' Services, Department of	13,130	11,543	8,363	8,313	8,313
Functional Total	361,773	681,606	360,659	382,509	334,509
ELECTED OFFICIALS					
Judiciary	243,759	317,900	364,900	364,900	364,900
Law, Department of	64,482	54,100	19,100	14,100	14,100
Functional Total	308,241	372,000	384,000	379,000	379,000
LOCAL GOVERNMENT ASSISTANCE					
Aid and Incentives for Municipalities	774,293	877,202	738,941	739,041	738,941
County-Wide Shared Services Initiative	4,661	836	0	0	0
Miscellaneous Financial Assistance	54,249	850,065	349,750	349,750	23,750
Municipalities with VLT Facilities	30,120	30,119	30,119	30,119	30,119
Small Government Assistance	217	218	218	218	218
Functional Total	863,540	1,758,440	1,119,028	1,119,128	793,028
ALL OTHER CATEGORIES					
Arts and Cultural Facilities Improvement	19,101	50,000	50,000	65,000	57,200
Community Resiliency, Economic Sustainability and Technology	84,145	0	0	0	0
Local Community Assistance Program	13,489	0	0	0	0
Miscellaneous	(735,751)	(1,105,002)	291,399	826,399	1,830,054
Special Infrastructure Account	9,006	528,012	247,852	247,852	375,877
Functional Total	(610,010)	(526,990)	589,251	1,139,251	2,263,131
TOTAL ASSISTANCE AND GRANTS SPENDING	201,284,367	216,894,400	217,626,779	221,956,333	221,582,312

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

	FY 2026 Actuals	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT					
Agriculture and Markets, Department of	108,447	99,818	101,126	101,662	102,035
Alcoholic Beverage Control, Division of	63,045	92,726	67,188	67,210	67,210
Economic Development, Department of	21,152	18,456	18,456	18,871	18,871
Financial Services, Department of	257,268	249,011	242,160	246,568	246,823
Olympic Regional Development Authority	10,129	9,754	9,054	9,054	9,054
Public Service Department	75,627	78,013	83,411	88,414	91,081
Functional Total	535,668	547,778	521,395	531,779	535,074
PARKS AND THE ENVIRONMENT					
Adirondack Park Agency	6,076	6,389	6,398	6,452	6,461
Environmental Conservation, Department of	361,856	369,535	381,836	389,215	395,624
Parks, Recreation and Historic Preservation, Office of	282,498	308,234	324,607	331,933	339,327
Functional Total	650,430	684,158	712,841	727,600	741,412
TRANSPORTATION					
Motor Vehicles, Department of	76,814	72,032	72,493	78,689	80,346
Transportation, Department of	490,497	409,971	421,913	441,141	454,345
Waterfront Commission	3,856	5,543	6,018	6,414	6,496
Functional Total	571,167	487,546	500,424	526,244	541,187
HEALTH					
Aging, Office for the	11,481	14,752	14,752	14,752	14,752
Health, Department of	2,326,690	2,556,823	2,495,337	2,347,519	2,263,934
Essential Plan	514,485	358,358	169,498	187,749	216,060
Medicaid Administration	896,851	1,227,749	1,354,617	1,180,150	1,050,507
Public Health	915,354	970,716	971,222	979,620	997,367
Medicaid Inspector General, Office of the	40,571	57,305	57,305	57,305	57,305
Functional Total	2,378,742	2,628,880	2,567,394	2,419,576	2,335,991
SOCIAL WELFARE					
Children and Family Services, Office of	377,677	409,333	440,745	466,945	478,345
OCFS	377,677	409,333	440,745	466,945	478,345
Housing and Community Renewal, Division of	74,199	86,801	86,461	85,511	85,846
Human Rights, Division of	30,046	35,067	35,319	36,454	37,218
Labor, Department of	427,092	433,889	415,806	415,806	415,806
National and Community Service	15,851	18,234	18,234	18,234	18,234
Temporary and Disability Assistance, Office of	340,891	395,239	416,001	385,731	385,731
All Other	340,891	395,239	416,001	385,731	385,731
Functional Total	1,265,756	1,378,563	1,412,566	1,408,681	1,421,180
MENTAL HYGIENE					
Addiction Services and Supports, Office of	143,597	153,302	158,519	175,423	186,461
OASAS	75,588	74,008	80,474	85,696	88,865
OASAS - Other	68,009	79,294	78,045	89,727	97,596
Developmental Disabilities, State Council on	3,495	4,915	4,915	4,915	4,915
Justice Center	43,603	37,736	44,602	47,530	50,170
Mental Health, Office of	2,115,147	2,254,071	2,382,509	2,448,731	2,504,931
OMH	601,081	642,967	656,715	717,086	701,598
OMH - Other	1,514,066	1,611,104	1,725,794	1,731,645	1,803,333
People with Developmental Disabilities, Office for	1,816,808	2,002,725	2,080,357	2,164,934	2,243,989
OPWDD	21,303	19,202	16,202	16,202	16,202
OPWDD - Other	1,795,505	1,983,523	2,064,155	2,148,732	2,227,787
Functional Total	4,122,650	4,452,749	4,670,902	4,841,533	4,990,466
PUBLIC PROTECTION/CRIMINAL JUSTICE					
Correction, Commission of	5,371	6,851	6,795	7,011	6,980
Corrections and Community Supervision, Department of	3,033,401	3,099,832	3,154,030	3,154,030	3,154,030
DOCCS	3,033,401	3,099,832	3,154,030	3,154,030	3,154,030
Criminal Justice Services, Division of	77,897	71,350	73,077	74,669	76,082
Homeland Security and Emergency Services, Division of	120,980	132,381	129,286	132,181	131,909
Indigent Legal Services, Office of	6,856	6,057	6,155	6,338	6,501
Judicial Conduct, Commission on	8,180	9,330	9,330	9,330	9,330
Judicial Nomination, Commission on	0	30	30	30	30
Judicial Screening Committees, New York State	0	38	38	38	38
Military and Naval Affairs, Division of	718,175	730,371	733,841	739,013	190,674
Prosecutorial Conduct, Commission on	1,180	3,000	3,000	3,000	3,000
State Police, Division of	1,105,285	1,005,348	1,023,169	1,050,575	1,050,575
Statewide Financial System	36,602	36,384	38,236	38,103	38,181
Victim Services, Office of	11,709	16,908	17,040	17,220	17,194
Functional Total	5,125,636	5,117,880	5,194,027	5,231,538	4,684,524
HIGHER EDUCATION					

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

	FY 2026 Actuals	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected
City University of New York	1,265	2,000	2,000	2,000	2,000
Higher Education Services Corporation, New York State	19,350	29,093	29,519	31,125	31,201
State University of New York	8,946,192	9,620,540	10,046,699	10,434,049	10,836,363
Functional Total	8,966,807	9,651,633	10,078,218	10,467,174	10,869,564
EDUCATION					
Arts, Council on the	5,983	7,958	7,870	8,011	8,138
Education, Department of	377,348	358,577	359,773	363,787	367,618
All Other	377,348	358,577	359,773	363,787	367,618
Functional Total	383,331	366,535	367,643	371,798	375,756
GENERAL GOVERNMENT					
Budget, Division of the	39,270	39,743	38,993	38,993	38,993
Civil Service, Department of	51,834	66,239	64,953	66,137	67,645
Deferred Compensation Board	547	878	887	938	958
Elections, State Board of	26,038	39,955	39,850	39,600	39,600
Employee Relations, Office of	8,880	13,082	12,082	12,884	13,223
Ethics and Lobbying, Independent Commission on	8,560	8,825	8,825	9,167	9,394
Gaming Commission, New York State	53,063	63,845	63,865	63,865	63,865
General Services, Office of	176,404	200,067	177,579	178,038	179,456
Information Technology Services, Office of	764,460	787,643	788,666	802,399	803,542
Inspector General, Office of the	10,727	11,752	11,752	15,087	15,472
Labor Management Committees	32,160	32,952	35,452	35,890	36,075
Prevention of Domestic Violence, Office for	4,679	5,347	5,351	5,513	5,650
Public Employment Relations Board	5,083	6,467	6,467	6,467	6,467
State, Department of	79,057	106,694	108,391	111,261	112,854
Tax Appeals, Division of	3,919	3,882	3,882	4,012	4,017
Taxation and Finance, Department of	358,545	360,518	357,187	365,411	365,711
Veterans' Services, Department of	9,986	11,316	11,547	11,851	11,851
Welfare Inspector General, Office of	707	836	836	976	1,002
Workers' Compensation Board	156,929	167,574	167,045	179,562	183,009
Functional Total	1,790,848	1,927,615	1,903,610	1,948,051	1,958,784
ELECTED OFFICIALS					
Audit and Control, Department of	206,453	226,235	229,846	229,846	229,846
Executive Chamber	23,369	26,946	26,946	26,946	26,946
Judiciary	2,586,857	2,818,900	2,818,900	2,818,900	2,818,900
Law, Department of	307,913	351,710	353,792	353,792	353,792
Legislature	280,552	317,176	317,176	317,176	317,176
Lieutenant Governor, Office of the	13	283	1,217	1,217	1,217
Functional Total	3,405,157	3,741,250	3,747,877	3,747,877	3,747,877
ALL OTHER CATEGORIES					
Long-Term Debt Service	36,302	33,390	38,650	38,650	38,650
Miscellaneous	18,042	504,973	1,204,986	1,405,030	2,455,076
Functional Total	54,344	538,363	1,243,636	1,443,680	2,493,726
TOTAL STATE OPERATIONS SPENDING	29,250,536	31,522,950	32,920,533	33,665,531	34,695,541

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

	FY 2026 Actuals	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT					
Agriculture and Markets, Department of	48,101	58,051	60,250	60,636	61,009
Alcoholic Beverage Control, Division of	37,215	39,632	40,448	40,448	40,448
Economic Development, Department of	15,603	13,928	13,928	14,343	14,343
Financial Services, Department of	191,959	179,851	182,704	188,112	188,367
Olympic Regional Development Authority	7,125	2,838	2,838	2,838	2,838
Public Service Department	63,333	64,641	70,194	73,145	75,812
Functional Total	363,336	358,941	370,362	379,522	382,817
PARKS AND THE ENVIRONMENT					
Adirondack Park Agency	5,051	5,282	5,291	5,300	5,309
Environmental Conservation, Department of	287,179	308,755	320,556	324,935	331,344
Parks, Recreation and Historic Preservation, Office of	212,990	238,660	254,981	261,518	268,098
Functional Total	505,220	552,697	580,828	591,753	604,751
TRANSPORTATION					
Motor Vehicles, Department of	55,086	54,268	54,592	60,739	62,401
Transportation, Department of	232,514	206,626	212,834	225,768	232,515
Waterfront Commission	3,153	4,019	4,144	4,523	4,605
Functional Total	290,753	264,913	271,570	291,030	299,521
HEALTH					
Aging, Office for the	9,499	10,264	10,264	10,264	10,264
Health, Department of	536,344	566,009	576,387	579,513	582,479
Essential Plan	5,559	14,101	16,499	17,560	18,951
Medicaid Administration	145,477	139,334	139,936	140,505	141,811
Public Health	385,308	412,574	419,952	421,448	421,717
Medicaid Inspector General, Office of the	35,002	50,941	50,941	50,941	50,941
Functional Total	580,845	627,214	637,592	640,718	643,684
SOCIAL WELFARE					
Children and Family Services, Office of	225,888	230,218	246,444	272,644	284,044
OCFS	225,888	230,218	246,444	272,644	284,044
Housing and Community Renewal, Division of	58,553	62,381	62,381	64,431	64,766
Human Rights, Division of	23,267	27,513	27,765	28,900	29,664
Labor, Department of	258,036	269,248	266,025	266,025	266,025
National and Community Service	1,037	1,031	1,031	1,031	1,031
Temporary and Disability Assistance, Office of	194,401	187,731	189,773	195,078	195,078
All Other	194,401	187,731	189,773	195,078	195,078
Functional Total	761,182	778,122	793,419	828,109	840,608
MENTAL HYGIENE					
Addiction Services and Supports, Office of	86,518	98,064	99,213	115,065	124,968
OASAS	37,152	36,115	39,390	44,423	47,364
OASAS - Other	49,366	61,949	59,823	70,642	77,604
Developmental Disabilities, State Council on	1,119	1,600	1,600	1,600	1,600
Justice Center	33,395	26,882	34,515	37,220	39,621
Mental Health, Office of	1,568,999	1,685,883	1,791,828	1,844,684	1,888,055
OMH	443,022	512,850	530,408	587,036	567,956
OMH - Other	1,125,977	1,173,033	1,261,420	1,257,648	1,320,099
People with Developmental Disabilities, Office for	1,577,712	1,687,700	1,770,522	1,848,237	1,919,957
OPWDD	401	0	0	0	0
OPWDD - Other	1,577,311	1,687,700	1,770,522	1,848,237	1,919,957
Functional Total	3,267,743	3,500,129	3,697,678	3,846,806	3,974,201
PUBLIC PROTECTION/CRIMINAL JUSTICE					
Correction, Commission of	4,894	6,220	6,166	6,382	6,351
Corrections and Community Supervision, Department of	2,397,056	2,513,487	2,557,685	2,557,685	2,557,685
DOCCS	2,397,056	2,513,487	2,557,685	2,557,685	2,557,685
Criminal Justice Services, Division of	49,864	49,609	51,190	52,782	54,195
Homeland Security and Emergency Services, Division of	67,700	69,155	70,680	72,586	72,314
Indigent Legal Services, Office of	5,880	4,986	5,066	5,243	5,401
Judicial Conduct, Commission on	6,586	7,200	7,200	7,200	7,200
Military and Naval Affairs, Division of	550,435	539,515	542,389	547,561	156,278
Prosecutorial Conduct, Commission on	917	2,307	2,307	2,307	2,307
State Police, Division of	971,624	875,596	892,836	917,948	917,948
Statewide Financial System	14,182	13,336	13,336	16,276	16,764
Victim Services, Office of	9,685	7,375	7,452	7,627	7,601
Functional Total	4,078,823	4,088,786	4,156,307	4,193,597	3,804,044

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

	FY 2026 Actuals	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected
HIGHER EDUCATION					
Higher Education Services Corporation, New York State	11,018	12,993	13,144	13,630	14,039
State University of New York	5,292,392	5,577,002	5,828,547	6,032,644	6,243,466
Functional Total	5,303,410	5,589,995	5,841,691	6,046,274	6,257,505
EDUCATION					
Arts, Council on the	3,351	3,885	3,886	4,022	4,143
Education, Department of	236,343	211,497	212,808	217,122	220,953
All Other	236,343	211,497	212,808	217,122	220,953
Functional Total	239,694	215,382	216,694	221,144	225,096
GENERAL GOVERNMENT					
Budget, Division of the	33,329	34,953	34,953	34,953	34,953
Civil Service, Department of	32,549	38,702	38,552	40,236	41,344
Deferred Compensation Board	528	754	763	814	834
Elections, State Board of	16,563	22,377	22,637	22,637	22,637
Employee Relations, Office of	8,746	11,849	11,849	12,651	12,990
Ethics and Lobbying, Independent Commission on	6,716	7,206	7,206	7,548	7,775
Gaming Commission, New York State	34,026	37,398	38,398	38,398	38,398
General Services, Office of	53,844	53,328	53,828	56,673	57,842
Information Technology Services, Office of	392,307	396,400	397,514	411,694	412,837
Inspector General, Office of the	9,022	9,523	9,523	12,858	13,243
Labor Management Committees	7,732	6,658	6,058	6,496	6,681
Prevention of Domestic Violence, Office for	3,889	4,518	4,518	4,673	4,810
Public Employment Relations Board	4,704	6,027	6,027	6,027	6,027
State, Department of	57,408	62,293	62,293	63,840	65,433
Tax Appeals, Division of	3,452	3,442	3,442	3,572	3,577
Taxation and Finance, Department of	302,230	277,946	280,573	288,797	289,097
Veterans' Services, Department of	8,846	9,377	9,779	10,009	10,009
Welfare Inspector General, Office of	699	727	727	867	893
Workers' Compensation Board	101,993	100,609	100,609	112,801	116,159
Functional Total	1,078,583	1,084,087	1,089,249	1,135,544	1,145,539
ELECTED OFFICIALS					
Audit and Control, Department of	155,293	179,837	182,680	182,680	182,680
Executive Chamber	19,220	22,174	22,174	22,174	22,174
Judiciary	2,098,249	2,297,800	2,297,800	2,297,800	2,297,800
Law, Department of	232,949	255,355	259,052	259,052	259,052
Legislature	213,532	243,388	243,388	243,388	243,388
Lieutenant Governor, Office of the	13	156	1,090	1,090	1,090
Functional Total	2,719,256	2,998,710	3,006,184	3,006,184	3,006,184
ALL OTHER CATEGORIES					
Miscellaneous	2,296	503,026	1,153,087	1,353,130	2,153,175
Functional Total	2,296	503,026	1,153,087	1,353,130	2,153,175
TOTAL PERSONAL SERVICE SPENDING	19,191,141	20,562,002	21,814,661	22,533,811	23,337,125

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

	FY 2026 Actuals	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT					
Agriculture and Markets, Department of	60,346	41,767	40,876	41,026	41,026
Alcoholic Beverage Control, Division of	25,830	53,094	26,740	26,762	26,762
Economic Development, Department of	5,549	4,528	4,528	4,528	4,528
Financial Services, Department of	65,309	69,160	59,456	58,456	58,456
Olympic Regional Development Authority	3,004	6,916	6,216	6,216	6,216
Public Service Department	12,294	13,372	13,217	15,269	15,269
Functional Total	172,332	188,837	151,033	152,257	152,257
PARKS AND THE ENVIRONMENT					
Adirondack Park Agency	1,025	1,107	1,107	1,152	1,152
Environmental Conservation, Department of	74,677	60,780	61,280	64,280	64,280
Parks, Recreation and Historic Preservation, Office of	69,508	69,574	69,626	70,415	71,229
Functional Total	145,210	131,461	132,013	135,847	136,661
TRANSPORTATION					
Motor Vehicles, Department of	21,728	17,764	17,901	17,950	17,945
Transportation, Department of	257,983	203,345	209,079	215,373	221,830
Waterfront Commission	703	1,524	1,874	1,891	1,891
Functional Total	280,414	222,633	228,854	235,214	241,666
HEALTH					
Aging, Office for the	1,982	4,488	4,488	4,488	4,488
Health, Department of	1,790,346	1,990,814	1,918,950	1,768,006	1,681,455
Essential Plan	508,926	344,257	152,999	170,189	197,109
Medicaid Administration	751,374	1,088,415	1,214,681	1,039,645	908,696
Public Health	530,046	558,142	551,270	558,172	575,650
Medicaid Inspector General, Office of the	5,569	6,364	6,364	6,364	6,364
Functional Total	1,797,897	2,001,666	1,929,802	1,778,858	1,692,307
SOCIAL WELFARE					
Children and Family Services, Office of	151,789	179,115	194,301	194,301	194,301
OCFS	151,789	179,115	194,301	194,301	194,301
Housing and Community Renewal, Division of	15,646	24,420	24,080	21,080	21,080
Human Rights, Division of	6,779	7,554	7,554	7,554	7,554
Labor, Department of	169,056	164,641	149,781	149,781	149,781
National and Community Service	14,814	17,203	17,203	17,203	17,203
Temporary and Disability Assistance, Office of	146,490	207,508	226,228	190,653	190,653
All Other	146,490	207,508	226,228	190,653	190,653
Functional Total	504,574	600,441	619,147	580,572	580,572
MENTAL HYGIENE					
Addiction Services and Supports, Office of	57,079	55,238	59,306	60,358	61,493
OASAS	38,436	37,893	41,084	41,273	41,501
OASAS - Other	18,643	17,345	18,222	19,085	19,992
Developmental Disabilities, State Council on	2,376	3,315	3,315	3,315	3,315
Justice Center	10,208	10,854	10,087	10,310	10,549
Mental Health, Office of	546,148	568,188	590,681	604,047	616,876
OMH	158,059	130,117	126,307	130,050	133,642
OMH - Other	388,089	438,071	464,374	473,997	483,234
People with Developmental Disabilities, Office for	239,096	315,025	309,835	316,697	324,032
OPWDD	20,902	19,202	16,202	16,202	16,202
OPWDD - Other	218,194	295,823	293,633	300,495	307,830
Functional Total	854,907	952,620	973,224	994,727	1,016,265
PUBLIC PROTECTION/CRIMINAL JUSTICE					
Correction, Commission of	477	631	629	629	629
Corrections and Community Supervision, Department of	636,345	586,345	596,345	596,345	596,345
DOCCS	636,345	586,345	596,345	596,345	596,345
Criminal Justice Services, Division of	28,033	21,741	21,887	21,887	21,887
Homeland Security and Emergency Services, Division of	53,280	63,226	58,606	59,595	59,595
Indigent Legal Services, Office of	976	1,071	1,089	1,095	1,100
Judicial Conduct, Commission on	1,594	2,130	2,130	2,130	2,130
Judicial Nomination, Commission on	0	30	30	30	30
Judicial Screening Committees, New York State	0	38	38	38	38
Military and Naval Affairs, Division of	167,740	190,856	191,452	191,452	34,396
Prosecutorial Conduct, Commission on	263	693	693	693	693
State Police, Division of	133,661	129,752	130,333	132,627	132,627
Statewide Financial System	22,420	23,048	24,900	21,827	21,417
Victim Services, Office of	2,024	9,533	9,588	9,593	9,593
Functional Total	1,046,813	1,029,094	1,037,720	1,037,941	880,480
HIGHER EDUCATION					

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

	FY 2026 Actuals	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected
City University of New York	1,265	2,000	2,000	2,000	2,000
Higher Education Services Corporation, New York State	8,332	16,100	16,375	17,495	17,162
State University of New York	3,653,800	4,043,538	4,218,152	4,401,405	4,592,897
Functional Total	3,663,397	4,061,638	4,236,527	4,420,900	4,612,059
EDUCATION					
Arts, Council on the	2,632	4,073	3,984	3,989	3,995
Education, Department of	141,005	147,080	146,965	146,665	146,665
All Other	141,005	147,080	146,965	146,665	146,665
Functional Total	143,637	151,153	150,949	150,654	150,660
GENERAL GOVERNMENT					
Budget, Division of the	5,941	4,790	4,040	4,040	4,040
Civil Service, Department of	19,285	27,537	26,401	25,901	26,301
Deferred Compensation Board	19	124	124	124	124
Elections, State Board of	9,475	17,578	17,213	16,963	16,963
Employee Relations, Office of	134	1,233	233	233	233
Ethics and Lobbying, Independent Commission on	1,844	1,619	1,619	1,619	1,619
Gaming Commission, New York State	19,037	26,447	25,467	25,467	25,467
General Services, Office of	122,560	146,739	123,751	121,365	121,614
Information Technology Services, Office of	372,153	391,243	391,152	390,705	390,705
Inspector General, Office of the	1,705	2,229	2,229	2,229	2,229
Labor Management Committees	24,428	26,294	29,394	29,394	29,394
Prevention of Domestic Violence, Office for	790	829	833	840	840
Public Employment Relations Board	379	440	440	440	440
State, Department of	21,649	44,401	46,098	47,421	47,421
Tax Appeals, Division of	467	440	440	440	440
Taxation and Finance, Department of	56,315	82,572	76,614	76,614	76,614
Veterans' Services, Department of	1,140	1,939	1,768	1,842	1,842
Welfare Inspector General, Office of	8	109	109	109	109
Workers' Compensation Board	54,936	66,965	66,436	66,761	66,850
Functional Total	712,265	843,528	814,361	812,507	813,245
ELECTED OFFICIALS					
Audit and Control, Department of	51,160	46,398	47,166	47,166	47,166
Executive Chamber	4,149	4,772	4,772	4,772	4,772
Judiciary	488,608	521,100	521,100	521,100	521,100
Law, Department of	74,964	96,355	94,740	94,740	94,740
Legislature	67,020	73,788	73,788	73,788	73,788
Lieutenant Governor, Office of the	0	127	127	127	127
Functional Total	685,901	742,540	741,693	741,693	741,693
ALL OTHER CATEGORIES					
Long-Term Debt Service	36,302	33,390	38,650	38,650	38,650
Miscellaneous	15,746	1,947	51,899	51,900	301,901
Functional Total	52,048	35,337	90,549	90,550	340,551
TOTAL NON-PERSONAL SERVICE/INDIRECT COSTS SPENDING	10,059,395	10,960,948	11,105,872	11,131,720	11,358,416

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

	FY 2026 Actuals	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT					
Agriculture and Markets, Department of	3,663	4,512	4,512	4,512	4,512
Alcoholic Beverage Control, Division of	14,312	15,357	15,693	15,693	15,693
Economic Development, Department of	0	28	28	28	28
Financial Services, Department of	115,989	127,879	128,601	128,601	128,601
Olympic Regional Development Authority	575	1,500	1,500	1,500	1,500
Public Service Department	37,850	46,560	49,190	52,198	54,288
Functional Total	172,389	195,836	199,524	202,532	204,622
PARKS AND THE ENVIRONMENT					
Environmental Conservation, Department of	60,289	67,683	67,683	67,683	67,683
Parks, Recreation and Historic Preservation, Office of	6,389	5,584	5,584	5,584	5,584
Functional Total	66,678	73,267	73,267	73,267	73,267
TRANSPORTATION					
Motor Vehicles, Department of	26,726	29,857	29,857	30,804	30,724
Transportation, Department of	8,921	10,064	11,599	12,010	12,360
Functional Total	35,647	39,921	41,456	42,814	43,084
HEALTH					
Aging, Office for the	108	0	0	0	0
Health, Department of	96,168	116,742	116,505	117,020	117,390
Essential Plan	4,912	651	0	0	0
Medicaid Administration	6,002	25,083	24,881	25,051	25,261
Public Health	85,254	91,008	91,624	91,969	92,129
Medicaid Inspector General, Office of the	9,912	14,904	14,904	14,904	14,904
Functional Total	106,188	131,646	131,409	131,924	132,294
SOCIAL WELFARE					
Children and Family Services, Office of	21,913	27,291	28,071	28,071	28,071
OCFS	21,913	27,291	28,071	28,071	28,071
Housing and Community Renewal, Division of	25,513	35,456	35,454	35,454	35,454
Labor, Department of	152,805	146,786	146,786	146,786	146,786
National and Community Service	0	252	252	252	252
Temporary and Disability Assistance, Office of	64,507	74,363	50,604	50,604	50,604
All Other	64,507	74,363	50,604	50,604	50,604
Functional Total	264,738	284,148	261,167	261,167	261,167
MENTAL HYGIENE					
Addiction Services and Supports, Office of	54,867	349	453	494	531
OASAS	54,867	349	453	494	531
Developmental Disabilities, State Council on	210	785	785	785	785
Justice Center	0	157	169	169	169
Mental Health, Office of	904	1,010	1,010	1,010	1,010
OMH	904	1,010	1,010	1,010	1,010
People with Developmental Disabilities, Office for	58	0	0	0	0
OPWDD	48	0	0	0	0
OPWDD - Other	10	0	0	0	0
Functional Total	56,039	2,301	2,417	2,458	2,495
PUBLIC PROTECTION/CRIMINAL JUSTICE					
Correction, Commission of	0	1	1	1	1
Corrections and Community Supervision, Department of	738	2,923	2,923	2,923	2,923
DOCCS	738	2,923	2,923	2,923	2,923
Criminal Justice Services, Division of	714	387	391	391	391
Homeland Security and Emergency Services, Division of	9,743	7,882	7,900	7,900	7,900
Indigent Legal Services, Office of	3,512	3,050	3,100	3,209	3,305
Military and Naval Affairs, Division of	11,158	7,433	7,431	7,431	7,431
State Police, Division of	28,853	32,038	32,023	32,023	32,023
Victim Services, Office of	3,015	2,823	2,857	2,941	2,929
Functional Total	57,733	56,537	56,626	56,819	56,903
HIGHER EDUCATION					
Higher Education Services Corporation, New York State	6,126	350	0	0	0
State University of New York	825,397	892,772	919,487	947,067	975,475
Functional Total	831,523	893,122	919,487	947,067	975,475
EDUCATION					
Education, Department of	109,146	108,737	108,737	108,737	108,737
All Other	109,146	108,737	108,737	108,737	108,737
Functional Total	109,146	108,737	108,737	108,737	108,737
GENERAL GOVERNMENT					

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

	FY 2026 Actuals	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected
Budget, Division of the	1,636	1,690	1,590	1,590	1,590
Civil Service, Department of	0	0	266	266	266
Deferred Compensation Board	293	398	398	398	398
Elections, State Board of	600	628	628	628	628
Gaming Commission, New York State	15,154	22,651	23,383	23,383	23,383
General Services, Office of	3,520	2,915	2,915	3,070	3,075
Information Technology Services, Office of	0	89	0	0	0
Labor Management Committees	6,449	5,520	5,520	5,520	5,520
State, Department of	21,525	28,207	28,207	53,723	53,723
Taxation and Finance, Department of	17,794	22,077	22,077	22,077	22,077
Veterans' Services, Department of	558	599	599	599	599
Workers' Compensation Board	61,230	66,377	66,419	74,506	76,767
Functional Total	128,759	151,151	152,002	185,760	188,026
ELECTED OFFICIALS					
Audit and Control, Department of	1,827	2,859	2,911	2,911	2,911
Judiciary	1,039,475	1,193,317	1,193,317	1,193,317	1,193,317
Law, Department of	42,746	45,561	46,335	46,335	46,335
Functional Total	1,084,048	1,241,737	1,242,563	1,242,563	1,242,563
ALL OTHER CATEGORIES					
General State Charges	9,347,826	10,875,898	11,615,406	12,650,669	13,800,606
Miscellaneous	1,314	1,610	1,645	1,671	1,701
Functional Total	9,349,140	10,877,508	11,617,051	12,652,340	13,802,307
TOTAL GENERAL STATE CHARGES SPENDING	12,262,028	14,055,911	14,805,706	15,907,448	17,090,940

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

	FY 2026 Actuals	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT					
Agriculture and Markets, Department of	42,003	84,309	90,309	69,309	50,309
Alcoholic Beverage Control, Division of	0	8,000	7,000	2,000	0
Economic Development Capital	0	(5,000)	(8,000)	(8,000)	(8,000)
Economic Development, Department of	0	(900)	(4,400)	(4,400)	(4,400)
Empire State Development Corporation	30,548	110,492	908,251	996,174	1,134,472
Energy Research and Development Authority, New York State	19,274	87,825	45,100	49,200	54,000
Financial Services, Department of	15,961	22,500	0	0	0
Lake Ontario Resiliency/Economic Development	0	370	0	0	0
Olympic Regional Development Authority	139,113	69,800	42,500	45,000	57,500
Power Authority, New York	10,000	34,000	48,475	32,500	32,500
Regional Economic Development Program	0	1,250	0	0	0
Strategic Investment Program	0	2,250	0	0	0
Functional Total	256,899	414,896	1,129,235	1,181,783	1,316,381
PARKS AND THE ENVIRONMENT					
Adirondack Park Agency	0	15,600	9,000	4,000	2,000
Environmental Conservation, Department of	766,577	1,358,327	1,338,243	1,380,483	1,487,416
Hudson River Park Trust	4,737	0	2,000	3,000	5,000
Parks, Recreation and Historic Preservation, Office of	310,141	509,647	541,147	384,397	344,397
Public Facilities Sustainability Program	20,490	17,500	20,000	25,500	30,000
Sustainable Future Program	0	250,000	275,000	300,000	325,000
Functional Total	1,101,945	2,151,074	2,185,390	2,097,380	2,193,813
TRANSPORTATION					
Motor Vehicles, Department of	403,892	397,400	358,584	407,283	358,934
Transportation, Department of	4,714,066	5,341,808	6,257,305	6,470,495	6,526,215
Functional Total	5,117,958	5,739,208	6,615,889	6,877,778	6,885,149
HEALTH					
Health, Department of	84,262	104,206	86,935	87,410	93,510
Public Health	84,262	104,206	86,935	87,410	93,510
Functional Total	84,262	104,206	86,935	87,410	93,510
SOCIAL WELFARE					
Children and Family Services, Office of	33,411	82,817	98,717	84,817	53,117
OCFS	33,411	82,817	98,717	84,817	53,117
Housing and Community Renewal, Division of	389	0	0	0	0
Temporary and Disability Assistance, Office of	1,570	784	784	784	784
All Other	1,570	784	784	784	784
Functional Total	35,370	83,601	99,501	85,601	53,901
MENTAL HYGIENE					
Addiction Services and Supports, Office of	22,239	15,898	14,391	14,496	14,658
OASAS	22,239	15,898	14,391	14,496	14,658
Mental Health, Office of	458,792	460,730	457,331	442,862	421,591
OMH	458,792	460,730	457,331	442,862	421,591
People with Developmental Disabilities, Office for	153,386	203,940	191,434	181,386	175,538
OPWDD	153,386	203,940	191,434	181,386	175,538
Functional Total	634,417	680,568	663,156	638,744	611,787
PUBLIC PROTECTION/CRIMINAL JUSTICE					
Corrections and Community Supervision, Department of	409,618	340,652	343,852	357,552	347,552
DOCCS	409,618	340,652	343,852	357,552	347,552
Criminal Justice Services, Division of	550	67,691	66,000	63,780	62,000
Homeland Security and Emergency Services, Division of	33,970	31,165	68,975	82,680	87,027
Military and Naval Affairs, Division of	127,461	160,774	79,358	76,846	71,977
State Police, Division of	87,211	90,770	112,570	89,270	89,270
Victim Services, Office of	2,685	0	0	0	0
Functional Total	661,495	691,052	670,755	670,128	657,826
HIGHER EDUCATION					
City University of New York	527,033	614,347	689,400	710,132	709,738
State University of New York	1,308,226	1,572,476	1,776,192	2,071,837	1,890,397
Functional Total	1,835,259	2,186,823	2,465,592	2,781,969	2,600,135
EDUCATION					
Education, Department of	18,534	61,055	135,996	108,320	65,744
All Other	18,534	61,055	135,996	108,320	65,744
Functional Total	18,534	61,055	135,996	108,320	65,744
GENERAL GOVERNMENT					
Elections, State Board of	10,336	16,700	6,196	0	0

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

	FY 2026 Actuals	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected
General Services, Office of	362,163	498,350	367,206	401,049	352,547
Information Technology Services, Office of	82,986	151,626	204,347	171,847	139,347
Public Employment Relations Board	56	2,411	0	0	0
State, Department of	2,271	125,300	144,088	84,088	24,088
Veterans' Services, Department of	1,401	2,000	2,000	2,000	2,000
Workers' Compensation Board	1,940	12,500	13,483	13,397	13,151
Functional Total	461,153	808,887	737,320	672,381	531,133
ELECTED OFFICIALS					
Audit and Control, Department of	9,029	15,796	9,109	4,581	1,739
Judiciary	52,531	60,000	33,423	0	0
Law, Department of	1,257	4,063	1,932	690	732
Functional Total	62,817	79,859	44,464	5,271	2,471
ALL OTHER CATEGORIES					
Arts and Cultural Facilities Improvement	601	0	0	0	0
Community Resliency, Economic Sustainability and Technology	508	120,000	183,000	183,000	184,000
Local Community Assistance Program	0	34,195	34,195	33,195	33,195
Miscellaneous	131,504	(1,274,841)	(1,280,682)	(1,326,592)	(1,323,592)
Special Infrastructure Account	1,621	(423,577)	177,352	194,352	(222,852)
Functional Total	134,234	(1,544,223)	(886,135)	(916,045)	(1,329,249)
TOTAL CAPITAL PROJECTS SPENDING	10,404,343	11,457,006	13,948,098	14,290,720	13,682,601

CASH DISBURSEMENTS BY FUNCTION
STATE FUNDS
(thousands of dollars)

	FY 2026 Actuals	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT					
Agriculture and Markets, Department of	158,982	259,940	224,010	203,546	184,919
Alcoholic Beverage Control, Division of	78,742	121,283	139,905	157,427	155,427
Economic Development Capital	4,447	3,000	0	0	0
Economic Development, Department of	94,844	94,449	63,283	63,698	63,698
Empire State Development Corporation	1,468,802	1,271,128	2,108,890	2,194,283	2,332,581
Energy Research and Development Authority, New York State	24,622	87,825	45,100	49,200	54,000
Financial Services, Department of	466,259	502,262	471,633	476,041	476,296
Lake Ontario Resiliency/Economic Development	635	370	0	0	0
Nonprofit Infrastructure Capital Investment Program	24,941	15,000	15,000	8,711	0
Olympic Regional Development Authority	149,817	81,054	53,054	58,854	71,354
Power Authority, New York	12,807	34,000	48,475	32,500	32,500
Public Service Department	104,370	128,353	153,315	173,509	160,516
Regional Economic Development Program	1,229	1,250	0	0	0
Strategic Investment Program	48	2,250	0	0	0
Functional Total	2,590,545	2,602,164	3,322,665	3,417,769	3,531,291
PARKS AND THE ENVIRONMENT					
Adirondack Park Agency	6,076	21,989	15,398	10,452	8,461
Environmental Conservation, Department of	1,443,417	2,072,251	2,043,853	2,093,472	2,199,314
Hudson River Park Trust	4,737	0	2,000	3,000	5,000
Parks, Recreation and Historic Preservation, Office of	597,607	821,027	866,050	716,626	684,020
Public Facilities Sustainability Program	20,490	17,500	20,000	25,500	30,000
Sustainable Future Program	0	250,000	275,000	300,000	325,000
Functional Total	2,072,327	3,182,767	3,222,301	3,149,050	3,251,795
TRANSPORTATION					
Metropolitan Transportation Authority	450,000	1,033,000	1,150,000	961,368	450,000
Motor Vehicles, Department of	494,206	487,093	448,738	504,580	457,808
Transportation, Department of	9,869,452	10,862,501	11,640,743	11,803,238	11,877,631
Waterfront Commission	3,856	5,503	5,978	6,374	6,456
Functional Total	10,817,514	12,388,097	13,245,459	13,275,560	12,791,895
HEALTH					
Aging, Office for the	201,006	251,152	198,962	198,812	198,812
Health, Department of	38,685,565	44,860,978	45,428,209	47,793,496	53,043,445
Medical Assistance	32,826,164	38,801,841	39,559,945	41,865,916	47,272,605
Essential Plan	22,424	144,551	187,498	205,749	234,060
Medicaid Administration	1,549,335	1,177,297	1,048,900	1,029,153	1,016,514
Public Health	4,287,642	4,737,289	4,631,866	4,692,678	4,520,266
Medicaid Inspector General, Office of the	20,109	28,923	28,923	28,923	28,923
Functional Total	38,906,680	45,141,053	45,656,094	48,021,231	53,271,180
SOCIAL WELFARE					
Children and Family Services, Office of	4,149,544	5,728,178	5,935,880	6,258,574	6,319,075
OCFS	3,985,387	5,532,648	5,736,439	6,055,145	6,111,577
OCFS - Other	164,157	195,530	199,441	203,429	207,498
Housing and Community Renewal, Division of	1,897,366	2,085,476	2,441,185	2,271,328	1,431,328
Human Rights, Division of	29,989	30,807	31,059	32,194	32,958
Labor, Department of	133,957	176,817	144,072	144,072	144,072
National and Community Service	528	993	993	993	993
Temporary and Disability Assistance, Office of	2,965,891	2,945,722	2,467,953	2,516,396	2,634,866
Welfare Assistance	1,412,368	1,403,553	1,414,698	1,410,348	1,445,048
All Other	1,553,523	1,542,169	1,053,255	1,106,048	1,189,818
Functional Total	9,177,275	10,967,993	11,021,142	11,223,557	10,563,292
MENTAL HYGIENE					
Addiction Services and Supports, Office of	776,752	885,858	892,837	913,056	931,182
OASAS	675,653	771,005	777,242	785,779	796,036
OASAS - Other	101,099	114,853	115,595	127,277	135,146
Developmental Disabilities, State Council on	713	1,500	1,500	1,500	1,500
Justice Center	43,206	37,717	44,568	47,496	50,136
Mental Health, Office of	5,274,029	5,816,044	6,161,815	6,425,221	6,572,682
OMH	3,298,573	3,673,592	3,862,251	4,073,036	4,152,783
OMH - Other	1,975,456	2,142,452	2,299,564	2,352,185	2,419,899
People with Developmental Disabilities, Office for	7,154,720	6,008,166	7,023,481	7,155,438	7,320,929
OPWDD	713,994	773,002	762,786	754,238	748,390
OPWDD - Other	6,440,726	5,235,164	6,260,695	6,401,200	6,572,539
Functional Total	13,249,420	12,749,285	14,124,201	14,542,711	14,876,429
PUBLIC PROTECTION/CRIMINAL JUSTICE					
Correction, Commission of	5,371	6,852	6,796	7,012	6,981
Corrections and Community Supervision, Department of	3,472,480	3,465,053	3,509,410	3,523,860	3,513,860
DOCCS	3,458,960	3,459,653	3,504,010	3,518,460	3,508,460
DOCCS - Other	13,520	5,400	5,400	5,400	5,400

CASH DISBURSEMENTS BY FUNCTION
STATE FUNDS
(thousands of dollars)

	FY 2026 Actuals	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected
Criminal Justice Services, Division of	668,746	740,774	620,448	619,820	619,453
Homeland Security and Emergency Services, Division of	233,406	328,397	315,983	327,583	324,658
Indigent Legal Services, Office of	513,147	493,803	309,951	345,243	345,502
Judicial Conduct, Commission on	8,180	9,330	9,330	9,330	9,330
Judicial Nomination, Commission on	0	30	30	30	30
Judicial Screening Committees, New York State	0	38	38	38	38
Military and Naval Affairs, Division of	740,694	814,363	738,768	740,360	186,284
Prosecutorial Conduct, Commission on	1,180	3,000	3,000	3,000	3,000
State Police, Division of	1,182,787	1,087,764	1,126,772	1,130,189	1,130,189
Statewide Financial System	36,602	36,384	38,236	38,103	38,181
Victim Services, Office of	40,980	108,465	151,931	152,195	152,157
Functional Total	6,903,573	7,094,253	6,830,693	6,896,763	6,329,663
HIGHER EDUCATION					
City University of New York	2,815,660	3,054,442	3,159,451	3,201,841	3,228,975
Higher Education Facilities Capital Matching Grants Program	18,500	25,150	28,150	28,150	24,150
Higher Education Services Corporation, New York State	666,375	718,539	739,143	751,914	751,490
State University of New York	11,276,430	12,271,857	12,911,247	13,612,753	13,830,107
Functional Total	14,776,965	16,069,988	16,837,991	17,594,658	17,834,722
EDUCATION					
Arts, Council on the	96,166	90,939	51,651	51,792	51,748
Education, Department of	41,846,585	44,396,791	46,063,409	47,723,374	49,179,670
School Aid	37,139,536	39,086,900	40,700,515	42,306,003	43,709,210
School Aid – Other	94,200	140,300	140,300	140,300	140,300
STAR Property Tax Relief	1,349,378	1,269,911	1,196,842	1,130,205	1,085,000
Special Education Categorical Programs	1,662,849	1,762,861	1,861,931	1,963,141	2,070,694
All Other	1,600,622	2,136,819	2,163,821	2,183,725	2,174,466
Functional Total	41,942,751	44,487,730	46,115,060	47,775,166	49,231,418
GENERAL GOVERNMENT					
Budget, Division of the	40,906	41,433	40,583	40,583	40,583
Civil Service, Department of	52,145	66,539	65,519	66,703	68,211
Deferred Compensation Board	840	1,276	1,285	1,336	1,356
Elections, State Board of	44,745	140,763	49,154	90,708	42,708
Employee Relations, Office of	8,880	13,082	12,082	12,884	13,223
Ethics and Lobbying, Independent Commission on	8,560	8,825	8,825	9,167	9,394
Gaming Commission, New York State	177,292	330,696	224,348	218,248	218,248
General Services, Office of	517,419	684,139	530,507	564,964	517,885
Information Technology Services, Office of	846,154	934,772	988,427	969,660	938,303
Inspector General, Office of the	10,727	11,752	11,752	15,087	15,472
Labor Management Committees	38,609	38,472	40,972	41,410	41,595
Prevention of Domestic Violence, Office for	12,162	13,549	13,543	13,705	13,842
Public Employment Relations Board	5,139	8,878	6,467	6,467	6,467
State, Department of	250,406	495,385	386,213	334,599	276,192
Tax Appeals, Division of	3,919	3,882	3,882	4,012	4,017
Taxation and Finance, Department of	378,627	388,871	385,540	393,764	394,064
Veterans' Services, Department of	22,197	23,042	20,093	20,347	20,347
Welfare Inspector General, Office of	707	836	836	976	1,002
Workers' Compensation Board	220,099	246,451	246,947	267,465	272,927
Functional Total	2,639,533	3,452,643	3,036,975	3,072,085	2,895,836
ELECTED OFFICIALS					
Audit and Control, Department of	217,309	244,890	241,866	237,338	234,496
Executive Chamber	23,369	26,946	26,946	26,946	26,946
Judiciary	3,910,195	4,377,317	4,397,740	4,364,317	4,364,317
Law, Department of	373,979	402,338	367,164	360,922	360,964
Legislature	280,552	317,176	317,176	317,176	317,176
Lieutenant Governor, Office of the	13	283	1,217	1,217	1,217
Functional Total	4,805,417	5,368,950	5,352,109	5,307,916	5,305,116
LOCAL GOVERNMENT ASSISTANCE					
Aid and Incentives for Municipalities	774,293	877,202	738,941	739,041	738,941
County-Wide Shared Services Initiative	4,661	836	0	0	0
Miscellaneous Financial Assistance	54,249	850,065	349,750	349,750	23,750
Municipalities with VLT Facilities	30,120	30,119	30,119	30,119	30,119
Small Government Assistance	217	218	218	218	218
Functional Total	863,540	1,758,440	1,119,028	1,119,128	793,028

CASH DISBURSEMENTS BY FUNCTION
STATE FUNDS
(thousands of dollars)

	FY 2026 Actuals	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected
ALL OTHER CATEGORIES					
Arts and Cultural Facilities Improvement	19,702	50,000	50,000	65,000	57,200
Community Resliency, Economic Sustainability and Technology	84,653	120,000	183,000	183,000	184,000
General State Charges	9,347,826	10,875,898	11,615,406	12,650,669	13,800,606
Local Community Assistance Program	13,489	34,195	34,195	33,195	33,195
Long-Term Debt Service	5,785,910	7,708,808	3,705,221	5,838,605	6,355,141
Miscellaneous	(110,428)	(1,405,322)	685,286	1,374,446	3,431,177
Special Infrastructure Account	10,627	104,435	425,204	442,204	153,025
Functional Total	15,151,779	17,488,014	16,698,312	20,587,119	24,014,344
TOTAL STATE FUNDS SPENDING	163,897,319	182,751,377	186,582,030	195,982,713	204,690,009

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

	FY 2026 Actuals	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT					
Agriculture and Markets, Department of	59,062	86,738	43,500	43,500	43,500
Alcoholic Beverage Control, Division of	1,389	5,200	50,024	72,524	72,524
Economic Development Capital	4,447	8,000	8,000	8,000	8,000
Economic Development, Department of	74,366	77,110	49,444	49,444	49,444
Empire State Development Corporation	1,438,254	1,160,636	1,200,639	1,198,109	1,198,109
Energy Research and Development Authority, New York State	5,348	0	0	0	0
Financial Services, Department of	77,041	104,272	102,272	102,272	102,272
Lake Ontario Resiliency/Economic Development	635	0	0	0	0
Nonprofit Infrastructure Capital Investment Program	24,941	15,000	15,000	8,711	0
Olympic Regional Development Authority	0	0	0	3,300	3,300
Power Authority, New York	2,807	0	0	0	0
Public Service Department	140	9,133	26,067	38,250	20,500
Regional Economic Development Program	1,229	0	0	0	0
Strategic Investment Program	48	0	0	0	0
Functional Total	1,689,707	1,466,089	1,494,946	1,524,110	1,497,649
PARKS AND THE ENVIRONMENT					
Environmental Conservation, Department of	347,858	355,498	334,883	334,883	327,383
Parks, Recreation and Historic Preservation, Office of	28,137	9,600	6,750	6,750	6,750
Functional Total	375,995	365,098	341,633	341,633	334,133
TRANSPORTATION					
Metropolitan Transportation Authority	450,000	1,033,000	1,150,000	961,368	450,000
Transportation, Department of	6,534,139	6,929,545	7,091,036	7,051,299	7,068,224
Functional Total	6,984,139	7,962,545	8,241,036	8,012,667	7,518,224
HEALTH					
Aging, Office for the	198,971	246,816	194,626	194,476	194,476
Health, Department of	37,667,029	43,574,661	44,097,356	46,459,605	51,675,253
Medical Assistance	32,826,164	38,801,841	39,559,945	41,865,916	47,272,605
Essential Plan	20,894	18,000	18,000	18,000	18,000
Medicaid Administration	1,137,740	752,530	630,617	630,617	630,617
Public Health	3,682,231	4,002,290	3,888,794	3,945,072	3,754,031
Functional Total	37,866,000	43,821,477	44,291,982	46,654,081	51,869,729
SOCIAL WELFARE					
Children and Family Services, Office of	3,854,822	5,346,137	5,507,587	5,817,981	5,898,782
OCFS	3,690,665	5,150,607	5,308,146	5,614,552	5,691,284
OCFS - Other	164,157	195,530	199,441	203,429	207,498
Housing and Community Renewal, Division of	1,811,429	1,981,740	2,336,591	2,167,684	1,327,349
Human Rights, Division of	202	500	500	500	500
Labor, Department of	33,562	55,377	31,650	31,650	31,650
National and Community Service	153	432	432	432	432
Temporary and Disability Assistance, Office of	2,798,695	2,697,354	2,206,705	2,283,387	2,401,857
Welfare Assistance	1,412,368	1,403,553	1,414,698	1,410,348	1,445,048
All Other	1,386,327	1,293,801	792,007	873,039	956,809
Functional Total	8,498,863	10,081,540	10,083,465	10,301,634	9,660,570
MENTAL HYGIENE					
Addiction Services and Supports, Office of	580,080	725,574	728,739	731,908	738,797
OASAS	546,990	690,015	691,189	694,358	701,247
OASAS - Other	33,090	35,559	37,550	37,550	37,550
Justice Center	701	857	857	857	857
Mental Health, Office of	2,708,634	3,122,326	3,333,058	3,544,711	3,657,243
OMH	2,247,244	2,590,978	2,759,288	2,924,171	3,040,677
OMH - Other	461,390	531,348	573,770	620,540	616,566
People with Developmental Disabilities, Office for	5,186,543	3,802,501	4,752,690	4,810,118	4,902,402
OPWDD	541,332	550,860	556,150	557,650	557,650
OPWDD - Other	4,645,211	3,251,641	4,196,540	4,252,468	4,344,752
Functional Total	8,475,958	7,651,258	8,815,344	9,087,594	9,299,299
PUBLIC PROTECTION/CRIMINAL JUSTICE					
Corrections and Community Supervision, Department of	46,246	28,906	15,865	16,615	16,615
DOCCS	32,726	23,506	10,465	11,215	11,215
DOCCS - Other	13,520	5,400	5,400	5,400	5,400
Criminal Justice Services, Division of	602,715	615,676	495,504	495,504	495,504
Homeland Security and Emergency Services, Division of	123,148	203,969	156,822	151,822	144,822
Indigent Legal Services, Office of	502,779	484,696	300,696	335,696	335,696
Military and Naval Affairs, Division of	1,856	1,801	1,821	1,821	1,821
State Police, Division of	5	0	0	0	0
Victim Services, Office of	29,056	92,558	135,858	135,858	135,858
Functional Total	1,305,805	1,427,606	1,106,566	1,137,316	1,130,316

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

	FY 2026 Actuals	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected
HIGHER EDUCATION					
City University of New York	2,288,627	2,440,095	2,470,051	2,491,709	2,519,237
Higher Education Facilities Capital Matching Grants Program	18,500	25,150	28,150	28,150	24,150
Higher Education Services Corporation, New York State	643,149	689,096	709,624	720,789	720,289
State University of New York	618,222	618,194	607,977	607,560	584,454
Functional Total	3,568,498	3,772,535	3,815,802	3,848,208	3,848,130
EDUCATION					
Arts, Council on the	90,183	83,081	43,881	43,881	43,710
Education, Department of	41,598,132	44,077,540	45,668,021	47,351,648	48,846,689
School Aid	37,139,536	39,086,900	40,700,515	42,306,003	43,709,210
School Aid – Other	94,200	140,300	140,300	140,300	140,300
STAR Property Tax Relief	1,349,378	1,269,911	1,196,842	1,130,205	1,085,000
Special Education Categorical Programs	1,662,849	1,762,861	1,861,931	1,963,141	2,070,694
All Other	1,352,169	1,817,568	1,768,433	1,811,999	1,841,485
Functional Total	41,688,315	44,160,621	45,711,902	47,395,529	48,890,399
GENERAL GOVERNMENT					
Civil Service, Department of	311	300	300	300	300
Elections, State Board of	11,923	90,700	9,700	57,700	9,700
Gaming Commission, New York State	109,075	244,200	137,100	131,000	131,000
Prevention of Domestic Violence, Office for	7,688	8,377	8,367	8,367	8,367
State, Department of	153,458	260,800	131,143	111,143	111,143
Taxation and Finance, Department of	3,391	6,776	6,776	6,776	6,776
Veterans' Services, Department of	13,130	11,543	8,363	8,313	8,313
Functional Total	298,976	622,696	301,749	323,599	275,599
ELECTED OFFICIALS					
Judiciary	243,759	317,900	364,900	364,900	364,900
Law, Department of	64,482	54,100	19,100	14,100	14,100
Functional Total	308,241	372,000	384,000	379,000	379,000
LOCAL GOVERNMENT ASSISTANCE					
Aid and Incentives for Municipalities	774,293	877,202	738,941	739,041	738,941
County-Wide Shared Services Initiative	4,661	836	0	0	0
Miscellaneous Financial Assistance	54,249	850,065	349,750	349,750	23,750
Municipalities with VLT Facilities	30,120	30,119	30,119	30,119	30,119
Small Government Assistance	217	218	218	218	218
Functional Total	863,540	1,758,440	1,119,028	1,119,128	793,028
ALL OTHER CATEGORIES					
Arts and Cultural Facilities Improvement	19,101	50,000	50,000	65,000	57,200
Community Resliency, Economic Sustainability and Technology	84,145	0	0	0	0
Local Community Assistance Program	13,489	0	0	0	0
Miscellaneous	(261,282)	(637,064)	759,337	1,294,337	2,297,992
Special Infrastructure Account	9,006	528,012	247,852	247,852	375,877
Functional Total	(135,541)	(59,052)	1,057,189	1,607,189	2,731,069
TOTAL ASSISTANCE AND GRANTS SPENDING	111,788,496	123,402,853	126,764,642	131,731,688	138,227,145

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

	FY 2026 Actuals	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT					
Agriculture and Markets, Department of	56,751	86,597	87,905	88,441	88,814
Alcoholic Beverage Control, Division of	63,041	92,726	67,188	67,210	67,210
Economic Development, Department of	20,478	18,211	18,211	18,626	18,626
Financial Services, Department of	257,268	247,611	240,760	245,168	245,423
Olympic Regional Development Authority	10,129	9,754	9,054	9,054	9,054
Public Service Department	68,856	74,300	79,698	84,701	87,368
Functional Total	476,523	529,199	502,816	513,200	516,495
PARKS AND THE ENVIRONMENT					
Adirondack Park Agency	6,076	6,389	6,398	6,452	6,461
Environmental Conservation, Department of	295,874	322,082	334,383	341,762	348,171
Parks, Recreation and Historic Preservation, Office of	274,829	304,220	320,593	327,919	335,313
Functional Total	576,779	632,691	661,374	676,133	689,945
TRANSPORTATION					
Motor Vehicles, Department of	67,152	62,926	63,387	69,583	71,240
Transportation, Department of	464,583	384,618	395,681	413,744	426,126
Waterfront Commission	3,856	5,503	5,978	6,374	6,456
Functional Total	535,591	453,047	465,046	489,701	503,822
HEALTH					
Aging, Office for the	2,035	4,336	4,336	4,336	4,336
Health, Department of	903,093	1,140,013	1,193,175	1,195,464	1,223,571
Essential Plan	1,530	126,551	169,498	187,749	216,060
Medicaid Administration	410,294	414,766	408,282	388,535	375,896
Public Health	491,269	598,696	615,395	619,180	631,615
Medicaid Inspector General, Office of the	20,109	28,923	28,923	28,923	28,923
Functional Total	925,237	1,173,272	1,226,434	1,228,723	1,256,830
SOCIAL WELFARE					
Children and Family Services, Office of	259,350	296,523	326,789	352,989	364,389
OCFS	259,350	296,523	326,789	352,989	364,389
Housing and Community Renewal, Division of	63,927	73,781	74,641	73,691	74,026
Human Rights, Division of	29,787	30,307	30,559	31,694	32,458
Labor, Department of	76,039	95,032	86,014	86,014	86,014
National and Community Service	375	561	561	561	561
Temporary and Disability Assistance, Office of	165,599	227,456	260,336	232,097	232,097
All Other	165,599	227,456	260,336	232,097	232,097
Functional Total	595,077	723,660	778,900	777,046	789,545
MENTAL HYGIENE					
Addiction Services and Supports, Office of	119,566	144,037	149,254	166,158	177,196
OASAS	51,557	64,743	71,209	76,431	79,600
OASAS - Other	68,009	79,294	78,045	89,727	97,596
Developmental Disabilities, State Council on	713	1,500	1,500	1,500	1,500
Justice Center	42,505	36,860	43,711	46,639	49,279
Mental Health, Office of	2,106,603	2,232,590	2,371,028	2,437,250	2,493,450
OMH	592,537	621,486	645,234	705,605	690,117
OMH - Other	1,514,066	1,611,104	1,725,794	1,731,645	1,803,333
People with Developmental Disabilities, Office for	1,814,781	2,001,725	2,079,357	2,163,934	2,242,989
OPWDD	19,276	18,202	15,202	15,202	15,202
OPWDD - Other	1,795,505	1,983,523	2,064,155	2,148,732	2,227,787
Functional Total	4,084,168	4,416,712	4,644,850	4,815,481	4,964,414
PUBLIC PROTECTION/CRIMINAL JUSTICE					
Correction, Commission of	5,371	6,851	6,795	7,011	6,980
Corrections and Community Supervision, Department of	3,016,258	3,094,853	3,149,051	3,149,051	3,149,051
DOCCS	3,016,258	3,094,853	3,149,051	3,149,051	3,149,051
Criminal Justice Services, Division of	65,481	57,404	58,944	60,536	61,949
Homeland Security and Emergency Services, Division of	75,728	92,381	89,286	92,181	91,909
Indigent Legal Services, Office of	6,856	6,057	6,155	6,338	6,501
Judicial Conduct, Commission on	8,180	9,330	9,330	9,330	9,330
Judicial Nomination, Commission on	0	30	30	30	30
Judicial Screening Committees, New York State	0	38	38	38	38
Military and Naval Affairs, Division of	660,915	687,430	690,046	694,316	145,182
Prosecutorial Conduct, Commission on	1,180	3,000	3,000	3,000	3,000
State Police, Division of	1,069,674	967,456	984,679	1,011,396	1,011,396
Statewide Financial System	36,602	36,384	38,236	38,103	38,181
Victim Services, Office of	6,515	13,534	13,666	13,846	13,820
Functional Total	4,952,760	4,974,748	5,049,256	5,085,176	4,537,367
HIGHER EDUCATION					

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

	FY 2026 Actuals	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected
Higher Education Services Corporation, New York State	17,231	29,093	29,519	31,125	31,201
State University of New York	8,525,381	9,190,005	9,607,681	9,986,379	10,379,871
Functional Total	8,542,612	9,219,098	9,637,200	10,017,504	10,411,072
EDUCATION					
Arts, Council on the	5,983	7,858	7,770	7,911	8,038
Education, Department of	187,300	205,459	206,655	210,669	214,500
All Other	187,300	205,459	206,655	210,669	214,500
Functional Total	193,283	213,317	214,425	218,580	222,538
GENERAL GOVERNMENT					
Budget, Division of the	39,270	39,743	38,993	38,993	38,993
Civil Service, Department of	51,834	66,239	64,953	66,137	67,645
Deferred Compensation Board	547	878	887	938	958
Elections, State Board of	22,486	33,363	33,258	33,008	33,008
Employee Relations, Office of	8,880	13,082	12,082	12,884	13,223
Ethics and Lobbying, Independent Commission on	8,560	8,825	8,825	9,167	9,394
Gaming Commission, New York State	53,063	63,845	63,865	63,865	63,865
General Services, Office of	151,736	182,874	160,386	160,845	162,263
Information Technology Services, Office of	763,990	787,483	788,506	802,239	803,382
Inspector General, Office of the	10,727	11,752	11,752	15,087	15,472
Labor Management Committees	32,160	32,952	35,452	35,890	36,075
Prevention of Domestic Violence, Office for	4,474	5,172	5,176	5,338	5,475
Public Employment Relations Board	5,083	6,467	6,467	6,467	6,467
State, Department of	75,162	86,890	88,587	91,457	93,050
Tax Appeals, Division of	3,919	3,882	3,882	4,012	4,017
Taxation and Finance, Department of	357,442	360,018	356,687	364,911	365,211
Veterans' Services, Department of	8,863	9,494	9,725	10,029	10,029
Welfare Inspector General, Office of	707	836	836	976	1,002
Workers' Compensation Board	156,929	167,574	167,045	179,562	183,009
Functional Total	1,755,832	1,881,369	1,857,364	1,901,805	1,912,538
ELECTED OFFICIALS					
Audit and Control, Department of	206,453	226,235	229,846	229,846	229,846
Executive Chamber	23,369	26,946	26,946	26,946	26,946
Judiciary	2,574,661	2,806,400	2,806,400	2,806,400	2,806,400
Law, Department of	279,070	314,094	315,551	315,551	315,551
Legislature	280,552	317,176	317,176	317,176	317,176
Lieutenant Governor, Office of the	13	283	1,217	1,217	1,217
Functional Total	3,364,118	3,691,134	3,697,136	3,697,136	3,697,136
ALL OTHER CATEGORIES					
Long-Term Debt Service	36,302	33,390	38,650	38,650	38,650
Miscellaneous	18,037	504,973	1,204,986	1,405,030	2,455,076
Functional Total	54,339	538,363	1,243,636	1,443,680	2,493,726
TOTAL STATE OPERATIONS SPENDING	26,056,319	28,446,610	29,978,437	30,864,165	31,995,428

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

	FY 2026 Actuals	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT					
Agriculture and Markets, Department of	44,385	54,638	56,837	57,223	57,596
Alcoholic Beverage Control, Division of	37,215	39,632	40,448	40,448	40,448
Economic Development, Department of	15,603	13,928	13,928	14,343	14,343
Financial Services, Department of	191,959	179,851	182,704	188,112	188,367
Olympic Regional Development Authority	7,125	2,838	2,838	2,838	2,838
Public Service Department	57,060	61,911	67,464	70,415	73,082
Functional Total	353,347	352,798	364,219	373,379	376,674
PARKS AND THE ENVIRONMENT					
Adirondack Park Agency	5,051	5,282	5,291	5,300	5,309
Environmental Conservation, Department of	253,547	278,244	290,045	294,424	300,833
Parks, Recreation and Historic Preservation, Office of	209,683	235,793	252,114	258,651	265,231
Functional Total	468,281	519,319	547,450	558,375	571,373
TRANSPORTATION					
Motor Vehicles, Department of	49,045	49,473	49,797	55,944	57,606
Transportation, Department of	220,947	195,504	201,378	213,614	219,996
Waterfront Commission	3,153	3,979	4,104	4,483	4,565
Functional Total	273,145	248,956	255,279	274,041	282,167
HEALTH					
Aging, Office for the	1,893	4,196	4,196	4,196	4,196
Health, Department of	379,772	434,707	446,561	449,348	451,505
Essential Plan	838	12,507	16,499	17,560	18,951
Medicaid Administration	67,846	75,229	75,669	76,020	76,628
Public Health	311,088	346,971	354,393	355,768	355,926
Medicaid Inspector General, Office of the	17,501	25,903	25,903	25,903	25,903
Functional Total	399,166	464,806	476,660	479,447	481,604
SOCIAL WELFARE					
Children and Family Services, Office of	182,028	194,206	210,200	236,400	247,800
OCFS	182,028	194,206	210,200	236,400	247,800
Housing and Community Renewal, Division of	51,987	53,929	53,929	55,979	56,314
Human Rights, Division of	23,267	24,092	24,344	25,479	26,243
Labor, Department of	41,134	45,909	51,751	51,751	51,751
National and Community Service	373	552	552	552	552
Temporary and Disability Assistance, Office of	85,327	101,672	110,462	115,767	115,767
All Other	85,327	101,672	110,462	115,767	115,767
Functional Total	384,116	420,360	451,238	485,928	498,427
MENTAL HYGIENE					
Addiction Services and Supports, Office of	81,518	92,755	93,904	109,756	119,659
OASAS	32,152	30,806	34,081	39,114	42,055
OASAS - Other	49,366	61,949	59,823	70,642	77,604
Developmental Disabilities, State Council on	713	1,500	1,500	1,500	1,500
Justice Center	33,395	26,642	34,273	36,978	39,379
Mental Health, Office of	1,567,573	1,684,818	1,790,763	1,843,619	1,886,990
OMH	441,596	511,785	529,343	585,971	566,891
OMH - Other	1,125,977	1,173,033	1,261,420	1,257,648	1,320,099
People with Developmental Disabilities, Office for	1,577,631	1,687,700	1,770,522	1,848,237	1,919,957
OPWDD	320	0	0	0	0
OPWDD - Other	1,577,311	1,687,700	1,770,522	1,848,237	1,919,957
Functional Total	3,260,830	3,493,415	3,690,962	3,840,090	3,967,485
PUBLIC PROTECTION/CRIMINAL JUSTICE					
Correction, Commission of	4,894	6,220	6,166	6,382	6,351
Corrections and Community Supervision, Department of	2,385,989	2,509,734	2,553,932	2,553,932	2,553,932
DOCCS	2,385,989	2,509,734	2,553,932	2,553,932	2,553,932
Criminal Justice Services, Division of	47,613	44,447	45,931	47,523	48,936
Homeland Security and Emergency Services, Division of	49,212	54,155	55,680	57,586	57,314
Indigent Legal Services, Office of	5,880	4,986	5,066	5,243	5,401
Judicial Conduct, Commission on	6,586	7,200	7,200	7,200	7,200
Military and Naval Affairs, Division of	517,024	514,439	516,811	521,081	129,003
Prosecutorial Conduct, Commission on	917	2,307	2,307	2,307	2,307
State Police, Division of	951,363	853,901	870,867	895,290	895,290
Statewide Financial System	14,182	13,336	13,336	16,276	16,764
Victim Services, Office of	5,357	4,920	4,997	5,172	5,146
Functional Total	3,989,017	4,015,645	4,082,293	4,117,992	3,727,644

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

	FY 2026 Actuals	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected
HIGHER EDUCATION					
Higher Education Services Corporation, New York State	10,857	12,993	13,144	13,630	14,039
State University of New York	5,282,505	5,566,931	5,818,376	6,022,372	6,233,093
Functional Total	5,293,362	5,579,924	5,831,520	6,036,002	6,247,132
EDUCATION					
Arts, Council on the	3,351	3,885	3,886	4,022	4,143
Education, Department of	125,548	123,760	125,071	129,385	133,216
All Other	125,548	123,760	125,071	129,385	133,216
Functional Total	128,899	127,645	128,957	133,407	137,359
GENERAL GOVERNMENT					
Budget, Division of the	33,329	34,953	34,953	34,953	34,953
Civil Service, Department of	32,549	38,702	38,552	40,236	41,344
Deferred Compensation Board	528	754	763	814	834
Elections, State Board of	15,558	21,200	21,460	21,460	21,460
Employee Relations, Office of	8,746	11,849	11,849	12,651	12,990
Ethics and Lobbying, Independent Commission on	6,716	7,206	7,206	7,548	7,775
Gaming Commission, New York State	34,026	37,398	38,398	38,398	38,398
General Services, Office of	53,844	53,328	53,828	56,673	57,842
Information Technology Services, Office of	392,307	396,400	397,514	411,694	412,837
Inspector General, Office of the	9,022	9,523	9,523	12,858	13,243
Labor Management Committees	7,732	6,658	6,058	6,496	6,681
Prevention of Domestic Violence, Office for	3,737	4,418	4,418	4,573	4,710
Public Employment Relations Board	4,704	6,027	6,027	6,027	6,027
State, Department of	54,597	51,535	51,535	53,082	54,675
Tax Appeals, Division of	3,452	3,442	3,442	3,572	3,577
Taxation and Finance, Department of	302,230	277,946	280,573	288,797	289,097
Veterans' Services, Department of	7,955	8,465	8,867	9,097	9,097
Welfare Inspector General, Office of	699	727	727	867	893
Workers' Compensation Board	101,993	100,609	100,609	112,801	116,159
Functional Total	1,073,724	1,071,140	1,076,302	1,122,597	1,132,592
ELECTED OFFICIALS					
Audit and Control, Department of	155,293	179,837	182,680	182,680	182,680
Executive Chamber	19,220	22,174	22,174	22,174	22,174
Judiciary	2,097,212	2,296,300	2,296,300	2,296,300	2,296,300
Law, Department of	210,128	229,011	232,265	232,265	232,265
Legislature	213,532	243,388	243,388	243,388	243,388
Lieutenant Governor, Office of the	13	156	1,090	1,090	1,090
Functional Total	2,695,398	2,970,866	2,977,897	2,977,897	2,977,897
ALL OTHER CATEGORIES					
Miscellaneous	2,296	503,026	1,153,087	1,353,130	2,153,175
Functional Total	2,296	503,026	1,153,087	1,353,130	2,153,175
TOTAL PERSONAL SERVICE SPENDING	18,321,581	19,767,900	21,035,864	21,752,285	22,553,529

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

	FY 2026 Actuals	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT					
Agriculture and Markets, Department of	12,366	31,959	31,068	31,218	31,218
Alcoholic Beverage Control, Division of	25,826	53,094	26,740	26,762	26,762
Economic Development, Department of	4,875	4,283	4,283	4,283	4,283
Financial Services, Department of	65,309	67,760	58,056	57,056	57,056
Olympic Regional Development Authority	3,004	6,916	6,216	6,216	6,216
Public Service Department	11,796	12,389	12,234	14,286	14,286
Functional Total	123,176	176,401	138,597	139,821	139,821
PARKS AND THE ENVIRONMENT					
Adirondack Park Agency	1,025	1,107	1,107	1,152	1,152
Environmental Conservation, Department of	42,327	43,838	44,338	47,338	47,338
Parks, Recreation and Historic Preservation, Office of	65,146	68,427	68,479	69,268	70,082
Functional Total	108,498	113,372	113,924	117,758	118,572
TRANSPORTATION					
Motor Vehicles, Department of	18,107	13,453	13,590	13,639	13,634
Transportation, Department of	243,636	189,114	194,303	200,130	206,130
Waterfront Commission	703	1,524	1,874	1,891	1,891
Functional Total	262,446	204,091	209,767	215,660	221,655
HEALTH					
Aging, Office for the	142	140	140	140	140
Health, Department of	523,321	705,306	746,614	746,116	772,066
Essential Plan	692	114,044	152,999	170,189	197,109
Medicaid Administration	342,448	339,537	332,613	312,515	299,268
Public Health	180,181	251,725	261,002	263,412	275,689
Medicaid Inspector General, Office of the	2,608	3,020	3,020	3,020	3,020
Functional Total	526,071	708,466	749,774	749,276	775,226
SOCIAL WELFARE					
Children and Family Services, Office of	77,322	102,317	116,589	116,589	116,589
OCFS	77,322	102,317	116,589	116,589	116,589
Housing and Community Renewal, Division of	11,940	19,852	20,712	17,712	17,712
Human Rights, Division of	6,520	6,215	6,215	6,215	6,215
Labor, Department of	34,905	49,123	34,263	34,263	34,263
National and Community Service	2	9	9	9	9
Temporary and Disability Assistance, Office of	80,272	125,784	149,874	116,330	116,330
All Other	80,272	125,784	149,874	116,330	116,330
Functional Total	210,961	303,300	327,662	291,118	291,118
MENTAL HYGIENE					
Addiction Services and Supports, Office of	38,048	51,282	55,350	56,402	57,537
OASAS	19,405	33,937	37,128	37,317	37,545
OASAS - Other	18,643	17,345	18,222	19,085	19,992
Justice Center	9,110	10,218	9,438	9,661	9,900
Mental Health, Office of	539,030	547,772	580,265	593,631	606,460
OMH	150,941	109,701	115,891	119,634	123,226
OMH - Other	388,089	438,071	464,374	473,997	483,234
People with Developmental Disabilities, Office for	237,150	314,025	308,835	315,697	323,032
OPWDD	18,956	18,202	15,202	15,202	15,202
OPWDD - Other	218,194	295,823	293,633	300,495	307,830
Functional Total	823,338	923,297	953,888	975,391	996,929
PUBLIC PROTECTION/CRIMINAL JUSTICE					
Correction, Commission of	477	631	629	629	629
Corrections and Community Supervision, Department of	630,269	585,119	595,119	595,119	595,119
DOCCS	630,269	585,119	595,119	595,119	595,119
Criminal Justice Services, Division of	17,868	12,957	13,013	13,013	13,013
Homeland Security and Emergency Services, Division of	26,516	38,226	33,606	34,595	34,595
Indigent Legal Services, Office of	976	1,071	1,089	1,095	1,100
Judicial Conduct, Commission on	1,594	2,130	2,130	2,130	2,130
Judicial Nomination, Commission on	0	30	30	30	30
Judicial Screening Committees, New York State	0	38	38	38	38
Military and Naval Affairs, Division of	143,891	172,991	173,235	173,235	16,179
Prosecutorial Conduct, Commission on	263	693	693	693	693
State Police, Division of	118,311	113,555	113,812	116,106	116,106
Statewide Financial System	22,420	23,048	24,900	21,827	21,417
Victim Services, Office of	1,158	8,614	8,669	8,674	8,674
Functional Total	963,743	959,103	966,963	967,184	809,723
HIGHER EDUCATION					
Higher Education Services Corporation, New York State	6,374	16,100	16,375	17,495	17,162

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

	FY 2026 Actuals	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected
State University of New York	3,242,876	3,623,074	3,789,305	3,964,007	4,146,778
Functional Total	3,249,250	3,639,174	3,805,680	3,981,502	4,163,940
EDUCATION					
Arts, Council on the	2,632	3,973	3,884	3,889	3,895
Education, Department of	61,752	81,699	81,584	81,284	81,284
All Other	61,752	81,699	81,584	81,284	81,284
Functional Total	64,384	85,672	85,468	85,173	85,179
GENERAL GOVERNMENT					
Budget, Division of the	5,941	4,790	4,040	4,040	4,040
Civil Service, Department of	19,285	27,537	26,401	25,901	26,301
Deferred Compensation Board	19	124	124	124	124
Elections, State Board of	6,928	12,163	11,798	11,548	11,548
Employee Relations, Office of	134	1,233	233	233	233
Ethics and Lobbying, Independent Commission on	1,844	1,619	1,619	1,619	1,619
Gaming Commission, New York State	19,037	26,447	25,467	25,467	25,467
General Services, Office of	97,892	129,546	106,558	104,172	104,421
Information Technology Services, Office of	371,683	391,083	390,992	390,545	390,545
Inspector General, Office of the	1,705	2,229	2,229	2,229	2,229
Labor Management Committees	24,428	26,294	29,394	29,394	29,394
Prevention of Domestic Violence, Office for	737	754	758	765	765
Public Employment Relations Board	379	440	440	440	440
State, Department of	20,565	35,355	37,052	38,375	38,375
Tax Appeals, Division of	467	440	440	440	440
Taxation and Finance, Department of	55,212	82,072	76,114	76,114	76,114
Veterans' Services, Department of	908	1,029	858	932	932
Welfare Inspector General, Office of	8	109	109	109	109
Workers' Compensation Board	54,936	66,965	66,436	66,761	66,850
Functional Total	682,108	810,229	781,062	779,208	779,946
ELECTED OFFICIALS					
Audit and Control, Department of	51,160	46,398	47,166	47,166	47,166
Executive Chamber	4,149	4,772	4,772	4,772	4,772
Judiciary	477,449	510,100	510,100	510,100	510,100
Law, Department of	68,942	85,083	83,286	83,286	83,286
Legislature	67,020	73,788	73,788	73,788	73,788
Lieutenant Governor, Office of the	0	127	127	127	127
Functional Total	668,720	720,268	719,239	719,239	719,239
ALL OTHER CATEGORIES					
Long-Term Debt Service	36,302	33,390	38,650	38,650	38,650
Miscellaneous	15,741	1,947	51,899	51,900	301,901
Functional Total	52,043	35,337	90,549	90,550	340,551
TOTAL NON-PERSONAL SERVICE/INDIRECT COSTS SPENDING	7,734,738	8,678,710	8,942,573	9,111,880	9,441,899

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

	FY 2026 Actuals	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT					
Agriculture and Markets, Department of	1,166	2,296	2,296	2,296	2,296
Alcoholic Beverage Control, Division of	14,312	15,357	15,693	15,693	15,693
Economic Development, Department of	0	28	28	28	28
Financial Services, Department of	115,989	127,879	128,601	128,601	128,601
Olympic Regional Development Authority	575	1,500	1,500	1,500	1,500
Public Service Department	35,374	44,920	47,550	50,558	52,648
Functional Total	167,416	191,980	195,668	198,676	200,766
PARKS AND THE ENVIRONMENT					
Environmental Conservation, Department of	40,321	48,931	48,931	48,931	48,931
Parks, Recreation and Historic Preservation, Office of	6,373	5,560	5,560	5,560	5,560
Functional Total	46,694	54,491	54,491	54,491	54,491
TRANSPORTATION					
Motor Vehicles, Department of	23,162	26,767	26,767	27,714	27,634
Transportation, Department of	1,717	2,470	2,893	3,043	3,124
Functional Total	24,879	29,237	29,660	30,757	30,758
HEALTH					
Health, Department of	41,421	57,282	57,931	58,205	58,299
Medicaid Administration	1,301	10,001	10,001	10,001	10,001
Public Health	40,120	47,281	47,930	48,204	48,298
Functional Total	41,421	57,282	57,931	58,205	58,299
SOCIAL WELFARE					
Children and Family Services, Office of	1,961	2,701	2,787	2,787	2,787
OCFS	1,961	2,701	2,787	2,787	2,787
Housing and Community Renewal, Division of	21,621	29,955	29,953	29,953	29,953
Labor, Department of	24,356	26,408	26,408	26,408	26,408
Temporary and Disability Assistance, Office of	27	20,128	128	128	128
All Other	27	20,128	128	128	128
Functional Total	47,965	79,192	59,276	59,276	59,276
MENTAL HYGIENE					
Addiction Services and Supports, Office of	54,867	349	453	494	531
OASAS	54,867	349	453	494	531
Mental Health, Office of	0	398	398	398	398
OMH	0	398	398	398	398
People with Developmental Disabilities, Office for	10	0	0	0	0
OPWDD - Other	10	0	0	0	0
Functional Total	54,877	747	851	892	929
PUBLIC PROTECTION/CRIMINAL JUSTICE					
Correction, Commission of	0	1	1	1	1
Corrections and Community Supervision, Department of	358	642	642	642	642
DOCCS	358	642	642	642	642
Criminal Justice Services, Division of	0	3	0	0	0
Homeland Security and Emergency Services, Division of	560	882	900	900	900
Indigent Legal Services, Office of	3,512	3,050	3,100	3,209	3,305
Military and Naval Affairs, Division of	5	2	0	0	0
State Police, Division of	25,897	29,538	29,523	29,523	29,523
Victim Services, Office of	2,724	2,373	2,407	2,491	2,479
Functional Total	33,056	36,491	36,573	36,766	36,850
HIGHER EDUCATION					
Higher Education Services Corporation, New York State	5,995	350	0	0	0
State University of New York	825,307	892,682	919,397	946,977	975,385
Functional Total	831,302	893,032	919,397	946,977	975,385
EDUCATION					
Education, Department of	42,619	52,737	52,737	52,737	52,737
All Other	42,619	52,737	52,737	52,737	52,737
Functional Total	42,619	52,737	52,737	52,737	52,737
GENERAL GOVERNMENT					
Budget, Division of the	1,636	1,690	1,590	1,590	1,590
Civil Service, Department of	0	0	266	266	266
Deferred Compensation Board	293	398	398	398	398
Gaming Commission, New York State	15,154	22,651	23,383	23,383	23,383
General Services, Office of	3,520	2,915	2,915	3,070	3,075
Information Technology Services, Office of	0	89	0	0	0
Labor Management Committees	6,449	5,520	5,520	5,520	5,520

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

	FY 2026 Actuals	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected
State, Department of	19,515	22,395	22,395	47,911	47,911
Taxation and Finance, Department of	17,794	22,077	22,077	22,077	22,077
Veterans' Services, Department of	30	5	5	5	5
Workers' Compensation Board	61,230	66,377	66,419	74,506	76,767
Functional Total	125,621	144,117	144,968	178,726	180,992
ELECTED OFFICIALS					
Audit and Control, Department of	1,827	2,859	2,911	2,911	2,911
Judiciary	1,039,244	1,193,017	1,193,017	1,193,017	1,193,017
Law, Department of	29,170	30,081	30,581	30,581	30,581
Functional Total	1,070,241	1,225,957	1,226,509	1,226,509	1,226,509
ALL OTHER CATEGORIES					
General State Charges	9,347,826	10,875,898	11,615,406	12,650,669	13,800,606
Miscellaneous	1,314	1,610	1,645	1,671	1,701
Functional Total	9,349,140	10,877,508	11,617,051	12,652,340	13,802,307
TOTAL GENERAL STATE CHARGES SPENDING	11,835,231	13,642,771	14,395,112	15,496,352	16,679,299

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

	FY 2026 Actuals	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT					
Agriculture and Markets, Department of	42,003	84,309	90,309	69,309	50,309
Alcoholic Beverage Control, Division of	0	8,000	7,000	2,000	0
Economic Development Capital	0	(5,000)	(8,000)	(8,000)	(8,000)
Economic Development, Department of	0	(900)	(4,400)	(4,400)	(4,400)
Empire State Development Corporation	30,548	110,492	908,251	996,174	1,134,472
Energy Research and Development Authority, New York State	19,274	87,825	45,100	49,200	54,000
Financial Services, Department of	15,961	22,500	0	0	0
Lake Ontario Resiliency/Economic Development	0	370	0	0	0
Olympic Regional Development Authority	139,113	69,800	42,500	45,000	57,500
Power Authority, New York	10,000	34,000	48,475	32,500	32,500
Regional Economic Development Program	0	1,250	0	0	0
Strategic Investment Program	0	2,250	0	0	0
Functional Total	256,899	414,896	1,129,235	1,181,783	1,316,381
PARKS AND THE ENVIRONMENT					
Adirondack Park Agency	0	15,600	9,000	4,000	2,000
Environmental Conservation, Department of	759,364	1,345,740	1,325,656	1,367,896	1,474,829
Hudson River Park Trust	4,737	0	2,000	3,000	5,000
Parks, Recreation and Historic Preservation, Office of	288,268	501,647	533,147	376,397	336,397
Public Facilities Sustainability Program	20,490	17,500	20,000	25,500	30,000
Sustainable Future Program	0	250,000	275,000	300,000	325,000
Functional Total	1,072,859	2,130,487	2,164,803	2,076,793	2,173,226
TRANSPORTATION					
Motor Vehicles, Department of	403,892	397,400	358,584	407,283	358,934
Transportation, Department of	2,869,013	3,545,868	4,151,133	4,335,152	4,380,157
Functional Total	3,272,905	3,943,268	4,509,717	4,742,435	4,739,091
HEALTH					
Health, Department of	74,022	89,022	79,747	80,222	86,322
Public Health	74,022	89,022	79,747	80,222	86,322
Functional Total	74,022	89,022	79,747	80,222	86,322
SOCIAL WELFARE					
Children and Family Services, Office of	33,411	82,817	98,717	84,817	53,117
OCFS	33,411	82,817	98,717	84,817	53,117
Housing and Community Renewal, Division of	389	0	0	0	0
Temporary and Disability Assistance, Office of	1,570	784	784	784	784
All Other	1,570	784	784	784	784
Functional Total	35,370	83,601	99,501	85,601	53,901
MENTAL HYGIENE					
Addiction Services and Supports, Office of	22,239	15,898	14,391	14,496	14,658
OASAS	22,239	15,898	14,391	14,496	14,658
Mental Health, Office of	458,792	460,730	457,331	442,862	421,591
OMH	458,792	460,730	457,331	442,862	421,591
People with Developmental Disabilities, Office for	153,386	203,940	191,434	181,386	175,538
OPWDD	153,386	203,940	191,434	181,386	175,538
Functional Total	634,417	680,568	663,156	638,744	611,787
PUBLIC PROTECTION/CRIMINAL JUSTICE					
Corrections and Community Supervision, Department of	409,618	340,652	343,852	357,552	347,552
DOCCS	409,618	340,652	343,852	357,552	347,552
Criminal Justice Services, Division of	550	67,691	66,000	63,780	62,000
Homeland Security and Emergency Services, Division of	33,970	31,165	68,975	82,680	87,027
Military and Naval Affairs, Division of	77,918	125,130	46,901	44,223	39,281
State Police, Division of	87,211	90,770	112,570	89,270	89,270
Victim Services, Office of	2,685	0	0	0	0
Functional Total	611,952	655,408	638,298	637,505	625,130
HIGHER EDUCATION					
City University of New York	527,033	614,347	689,400	710,132	709,738
State University of New York	1,307,520	1,570,976	1,776,192	2,071,837	1,890,397
Functional Total	1,834,553	2,185,323	2,465,592	2,781,969	2,600,135
EDUCATION					
Education, Department of	18,534	61,055	135,996	108,320	65,744
All Other	18,534	61,055	135,996	108,320	65,744
Functional Total	18,534	61,055	135,996	108,320	65,744
GENERAL GOVERNMENT					
Elections, State Board of	10,336	16,700	6,196	0	0

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

	FY 2026 Actuals	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected
General Services, Office of	362,163	498,350	367,206	401,049	352,547
Information Technology Services, Office of	82,164	147,200	199,921	167,421	134,921
Public Employment Relations Board	56	2,411	0	0	0
State, Department of	2,271	125,300	144,088	84,088	24,088
Veterans' Services, Department of	174	2,000	2,000	2,000	2,000
Workers' Compensation Board	1,940	12,500	13,483	13,397	13,151
Functional Total	459,104	804,461	732,894	667,955	526,707
ELECTED OFFICIALS					
Audit and Control, Department of	9,029	15,796	9,109	4,581	1,739
Judiciary	52,531	60,000	33,423	0	0
Law, Department of	1,257	4,063	1,932	690	732
Functional Total	62,817	79,859	44,464	5,271	2,471
ALL OTHER CATEGORIES					
Arts and Cultural Facilities Improvement	601	0	0	0	0
Community Resliency, Economic Sustainability and Technology	508	120,000	183,000	183,000	184,000
Local Community Assistance Program	0	34,195	34,195	33,195	33,195
Miscellaneous	131,503	(1,274,841)	(1,280,682)	(1,326,592)	(1,323,592)
Special Infrastructure Account	1,621	(423,577)	177,352	194,352	(222,852)
Functional Total	134,233	(1,544,223)	(886,135)	(916,045)	(1,329,249)
TOTAL CAPITAL PROJECTS SPENDING	8,467,665	9,583,725	11,777,268	12,090,553	11,471,646

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

	FY 2026 Actuals	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT					
Alcoholic Beverage Control, Division of	1,336	5,000	50,024	72,524	72,524
Financial Services, Department of	73,744	94,272	94,272	94,272	94,272
Public Service Department	140	133	67	0	0
Functional Total	75,220	99,405	144,363	166,796	166,796
PARKS AND THE ENVIRONMENT					
Parks, Recreation and Historic Preservation, Office of	7,079	6,650	6,650	6,650	6,650
Functional Total	7,079	6,650	6,650	6,650	6,650
TRANSPORTATION					
Transportation, Department of	5,084,836	5,368,106	5,751,661	5,753,270	5,754,894
Functional Total	5,084,836	5,368,106	5,751,661	5,753,270	5,754,894
HEALTH					
Aging, Office for the	0	250	250	100	100
Health, Department of	9,349,515	13,534,969	10,809,637	10,451,320	10,175,949
Medical Assistance	7,129,835	11,624,467	9,058,327	8,689,442	8,399,163
Public Health	2,219,680	1,910,502	1,751,310	1,761,878	1,776,786
Functional Total	9,349,515	13,535,219	10,809,887	10,451,420	10,176,049
SOCIAL WELFARE					
Children and Family Services, Office of	823	3,582	3,582	3,582	3,582
OCFS	823	3,582	3,582	3,582	3,582
Housing and Community Renewal, Division of	184	3,102	3,102	3,102	3,102
Labor, Department of	346	150	150	150	150
Temporary and Disability Assistance, Office of	9,327	2,228	0	0	0
All Other	9,327	2,228	0	0	0
Functional Total	10,680	9,062	6,834	6,834	6,834
MENTAL HYGIENE					
Addiction Services and Supports, Office of	124,092	153,014	141,958	126,796	128,619
OASAS	124,092	153,014	141,958	126,796	128,619
Mental Health, Office of	224	1,075	1,075	1,075	1,075
OMH	224	1,075	1,075	1,075	1,075
Functional Total	124,316	154,089	143,033	127,871	129,694
PUBLIC PROTECTION/CRIMINAL JUSTICE					
Criminal Justice Services, Division of	35,480	37,340	37,040	37,040	37,040
Homeland Security and Emergency Services, Division of	78,736	81,036	80,965	80,965	78,965
Indigent Legal Services, Office of	387,464	305,696	300,696	335,696	335,696
State Police, Division of	5	0	0	0	0
Victim Services, Office of	25,291	47,058	47,058	47,058	47,058
Functional Total	526,976	471,130	465,759	500,759	498,759
EDUCATION					
Arts, Council on the	196	496	496	496	496
Education, Department of	6,668,782	6,407,937	6,214,178	6,045,341	6,075,136
School Aid	5,314,131	5,125,090	5,004,400	4,902,200	4,977,200
STAR Property Tax Relief	1,349,378	1,269,911	1,196,842	1,130,205	1,085,000
All Other	5,273	12,936	12,936	12,936	12,936
Functional Total	6,668,978	6,408,433	6,214,674	6,045,837	6,075,632
GENERAL GOVERNMENT					
Elections, State Board of	1,877	80,000	2,000	50,000	2,000
Gaming Commission, New York State	93,025	228,700	121,500	121,200	121,200
Taxation and Finance, Department of	2,557	5,850	5,850	5,850	5,850
Veterans' Services, Department of	1,306	465	300	250	250
Functional Total	98,765	315,015	129,650	177,300	129,300
ELECTED OFFICIALS					
Judiciary	128,810	135,400	135,400	135,400	135,400
Law, Department of	14,907	0	0	0	0
Functional Total	143,717	135,400	135,400	135,400	135,400
ALL OTHER CATEGORIES					
Miscellaneous	73,582	(454,800)	(837,300)	(817,300)	(797,300)
Functional Total	73,582	(454,800)	(837,300)	(817,300)	(797,300)
TOTAL ASSISTANCE AND GRANTS SPENDING	22,163,664	26,047,709	22,970,611	22,554,837	22,282,708

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

	FY 2026 Actuals	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT					
Agriculture and Markets, Department of	2,578	3,816	3,816	3,816	3,816
Alcoholic Beverage Control, Division of	24,063	25,729	26,311	26,311	26,311
Economic Development, Department of	0	103	103	103	103
Financial Services, Department of	191,959	179,851	182,704	188,112	188,367
Public Service Department	57,060	61,911	67,464	70,415	73,082
Functional Total	275,660	271,410	280,398	288,757	291,679
PARKS AND THE ENVIRONMENT					
Environmental Conservation, Department of	82,008	89,929	89,929	89,929	89,929
Parks, Recreation and Historic Preservation, Office of	37,011	45,235	45,235	45,235	45,235
Functional Total	119,019	135,164	135,164	135,164	135,164
TRANSPORTATION					
Motor Vehicles, Department of	38,863	39,493	39,493	44,394	45,719
Transportation, Department of	2,990	3,552	3,659	3,881	3,998
Waterfront Commission	2,354	1,554	1,554	1,554	1,554
Functional Total	44,207	44,599	44,706	49,829	51,271
HEALTH					
Health, Department of	161,968	185,762	192,621	193,915	194,073
Medicaid Administration	842	1	1	1	1
Public Health	161,126	185,761	192,620	193,914	194,072
Functional Total	161,968	185,762	192,621	193,915	194,073
SOCIAL WELFARE					
Children and Family Services, Office of	3,261	3,885	3,925	3,925	3,925
OCFS	3,261	3,885	3,925	3,925	3,925
Housing and Community Renewal, Division of	42,980	44,834	44,834	44,834	44,834
Labor, Department of	40,653	44,197	50,039	50,039	50,039
National and Community Service	0	200	200	200	200
Functional Total	86,894	93,116	98,998	98,998	98,998
MENTAL HYGIENE					
Addiction Services and Supports, Office of	88	585	746	780	811
OASAS	88	585	746	780	811
Mental Health, Office of	0	632	632	632	632
OMH	0	632	632	632	632
Functional Total	88	1,217	1,378	1,412	1,443
PUBLIC PROTECTION/CRIMINAL JUSTICE					
Corrections and Community Supervision, Department of	216	223	223	223	223
DOCCS	216	223	223	223	223
Criminal Justice Services, Division of	219	427	435	435	435
Homeland Security and Emergency Services, Division of	35,462	40,827	41,733	43,151	42,949
Indigent Legal Services, Office of	5,880	4,986	5,066	5,243	5,401
State Police, Division of	50,861	55,659	56,772	56,772	56,772
Victim Services, Office of	4,875	4,489	4,556	4,716	4,692
Functional Total	97,513	106,611	108,785	110,540	110,472
HIGHER EDUCATION					
Higher Education Services Corporation, New York State	10,093	775	0	0	0
State University of New York	5,278,694	5,565,157	5,816,602	6,020,598	6,231,319
Functional Total	5,288,787	5,565,932	5,816,602	6,020,598	6,231,319
EDUCATION					
Education, Department of	73,247	76,912	78,369	81,048	83,429
All Other	73,247	76,912	78,369	81,048	83,429
Functional Total	73,247	76,912	78,369	81,048	83,429
GENERAL GOVERNMENT					
Budget, Division of the	921	985	985	985	985
Civil Service, Department of	0	0	403	403	403
Deferred Compensation Board	486	694	694	745	765
Gaming Commission, New York State	28,983	35,683	36,683	36,683	36,683
General Services, Office of	5,615	4,339	4,339	4,594	4,601
State, Department of	37,715	39,090	39,090	40,264	41,472
Taxation and Finance, Department of	29,283	45,523	45,523	45,523	45,523
Workers' Compensation Board	101,993	100,609	100,609	112,801	116,159
Functional Total	204,996	226,923	228,326	241,998	246,591
ELECTED OFFICIALS					
Audit and Control, Department of	16,128	22,009	22,360	22,360	22,360

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

	FY 2026 Actuals	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected
Judiciary	109,785	113,200	113,200	113,200	113,200
Law, Department of	50,422	49,418	50,186	50,186	50,186
Functional Total	176,335	184,627	185,746	185,746	185,746
ALL OTHER CATEGORIES					
Miscellaneous	2,238	(97,353)	(97,301)	(197,267)	(197,231)
Functional Total	2,238	(97,353)	(97,301)	(197,267)	(197,231)
TOTAL PERSONAL SERVICE SPENDING	6,530,952	6,794,920	7,073,792	7,210,738	7,432,954

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

	FY 2026 Actuals	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT					
Agriculture and Markets, Department of	2,403	22,574	22,574	22,574	22,574
Alcoholic Beverage Control, Division of	24,536	49,192	22,798	22,820	22,820
Economic Development, Department of	2,177	1,847	1,847	1,847	1,847
Financial Services, Department of	64,859	67,760	58,056	57,056	57,056
Olympic Regional Development Authority	0	150	150	150	150
Public Service Department	11,558	11,889	11,734	14,036	14,286
Functional Total	105,533	153,412	117,159	118,483	118,733
PARKS AND THE ENVIRONMENT					
Environmental Conservation, Department of	28,135	25,676	25,676	25,676	25,676
Parks, Recreation and Historic Preservation, Office of	46,843	43,322	43,322	43,322	43,322
Functional Total	74,978	68,998	68,998	68,998	68,998
TRANSPORTATION					
Motor Vehicles, Department of	16,755	10,565	10,565	10,614	10,609
Transportation, Department of	4,275	5,875	6,034	6,218	6,405
Waterfront Commission	50	300	300	300	300
Functional Total	21,080	16,740	16,899	17,132	17,314
HEALTH					
Health, Department of	133,113	183,389	186,304	194,071	206,848
Medicaid Administration	(17)	1	1	1	1
Public Health	133,130	183,388	186,303	194,070	206,847
Functional Total	133,113	183,389	186,304	194,071	206,848
SOCIAL WELFARE					
Children and Family Services, Office of	16,155	17,603	17,939	17,939	17,939
OCFS	16,155	17,603	17,939	17,939	17,939
Housing and Community Renewal, Division of	10,258	18,009	18,869	15,869	15,869
Labor, Department of	34,649	39,261	33,401	33,401	33,401
Temporary and Disability Assistance, Office of	54	200	200	200	200
All Other	54	200	200	200	200
Functional Total	61,116	75,073	70,409	67,409	67,409
MENTAL HYGIENE					
Addiction Services and Supports, Office of	5,512	9,959	10,015	10,067	10,120
OASAS	5,512	9,959	10,015	10,067	10,120
Mental Health, Office of	3,020	5,526	5,526	5,526	5,526
OMH	3,020	5,526	5,526	5,526	5,526
People with Developmental Disabilities, Office for	14	202	202	202	202
OPWDD	14	202	202	202	202
Functional Total	8,546	15,687	15,743	15,795	15,848
PUBLIC PROTECTION/CRIMINAL JUSTICE					
Corrections and Community Supervision, Department of	35	2,448	2,448	2,448	2,448
DOCCS	35	2,448	2,448	2,448	2,448
Criminal Justice Services, Division of	2,673	2,030	2,069	2,069	2,069
Homeland Security and Emergency Services, Division of	14,271	22,470	22,674	23,335	23,335
Indigent Legal Services, Office of	976	1,071	1,089	1,095	1,100
Military and Naval Affairs, Division of	2,388	4,623	4,661	4,661	4,661
State Police, Division of	33,477	38,216	37,355	37,355	37,355
Victim Services, Office of	828	6,584	6,598	6,603	6,603
Functional Total	54,648	77,442	76,894	77,566	77,571
HIGHER EDUCATION					
Higher Education Services Corporation, New York State	6,358	2,000	2,000	2,000	1,000
State University of New York	3,237,708	3,617,648	3,783,607	3,958,024	4,140,496
Functional Total	3,244,066	3,619,648	3,785,607	3,960,024	4,141,496
EDUCATION					
Education, Department of	27,569	40,353	41,203	41,203	41,203
All Other	27,569	40,353	41,203	41,203	41,203
Functional Total	27,569	40,353	41,203	41,203	41,203
GENERAL GOVERNMENT					
Budget, Division of the	1,750	2,025	2,025	2,025	2,025
Civil Service, Department of	0	0	13	13	13
Deferred Compensation Board	16	100	100	100	100
Elections, State Board of	544	875	375	125	125
Gaming Commission, New York State	17,476	21,574	21,594	21,594	21,594
General Services, Office of	7,560	9,789	9,789	9,794	9,794
Labor Management Committees	0	346	346	346	346

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

	FY 2026 Actuals	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected
Prevention of Domestic Violence, Office for	72	3	3	3	3
Public Employment Relations Board	44	51	51	51	51
State, Department of	19,841	27,749	29,446	30,769	30,769
Taxation and Finance, Department of	41,393	30,344	30,344	30,344	30,344
Veterans' Services, Department of	431	489	318	318	318
Workers' Compensation Board	54,936	66,965	66,436	66,761	66,850
Functional Total	144,063	160,310	160,840	162,243	162,332
ELECTED OFFICIALS					
Audit and Control, Department of	10,592	10,039	10,193	10,193	10,193
Judiciary	49,085	62,800	62,800	62,800	62,800
Law, Department of	46,317	58,474	59,388	59,388	59,388
Legislature	2,310	950	950	950	950
Functional Total	108,304	132,263	133,331	133,331	133,331
ALL OTHER CATEGORIES					
Miscellaneous	1,844	(48,380)	(48,428)	(123,427)	(123,426)
Functional Total	1,844	(48,380)	(48,428)	(123,427)	(123,426)
TOTAL NON-PERSONAL SERVICE/INDIRECT COSTS SPENDING	3,984,860	4,494,935	4,624,959	4,732,828	4,927,657

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

	FY 2026 Actuals	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT					
Agriculture and Markets, Department of	1,166	2,296	2,296	2,296	2,296
Alcoholic Beverage Control, Division of	14,312	15,357	15,693	15,693	15,693
Economic Development, Department of	0	28	28	28	28
Financial Services, Department of	115,989	127,879	128,601	128,601	128,601
Public Service Department	35,374	44,920	47,550	50,558	52,648
Functional Total	166,841	190,480	194,168	197,176	199,266
PARKS AND THE ENVIRONMENT					
Environmental Conservation, Department of	40,321	48,931	48,931	48,931	48,931
Parks, Recreation and Historic Preservation, Office of	6,373	5,560	5,560	5,560	5,560
Functional Total	46,694	54,491	54,491	54,491	54,491
TRANSPORTATION					
Motor Vehicles, Department of	23,162	26,767	26,767	27,714	27,634
Transportation, Department of	1,717	2,470	2,893	3,043	3,124
Functional Total	24,879	29,237	29,660	30,757	30,758
HEALTH					
Health, Department of	39,435	45,212	45,861	46,135	46,229
Medicaid Administration	(536)	1	1	1	1
Public Health	39,971	45,211	45,860	46,134	46,228
Functional Total	39,435	45,212	45,861	46,135	46,229
SOCIAL WELFARE					
Children and Family Services, Office of	1,961	2,701	2,787	2,787	2,787
OCFS	1,961	2,701	2,787	2,787	2,787
Housing and Community Renewal, Division of	21,621	29,953	29,953	29,953	29,953
Labor, Department of	24,356	26,408	26,408	26,408	26,408
Temporary and Disability Assistance, Office of	27	128	128	128	128
All Other	27	128	128	128	128
Functional Total	47,965	59,190	59,276	59,276	59,276
MENTAL HYGIENE					
Addiction Services and Supports, Office of	54,855	349	453	494	531
OASAS	54,855	349	453	494	531
Mental Health, Office of	0	398	398	398	398
OMH	0	398	398	398	398
Functional Total	54,855	747	851	892	929
PUBLIC PROTECTION/CRIMINAL JUSTICE					
Corrections and Community Supervision, Department of	136	142	142	142	142
DOCCS	136	142	142	142	142
Homeland Security and Emergency Services, Division of	560	882	900	900	900
Indigent Legal Services, Office of	3,512	3,050	3,100	3,209	3,305
Military and Naval Affairs, Division of	0	2	0	0	0
State Police, Division of	25,867	29,523	29,523	29,523	29,523
Victim Services, Office of	2,724	2,373	2,407	2,491	2,479
Functional Total	32,799	35,972	36,072	36,265	36,349
HIGHER EDUCATION					
Higher Education Services Corporation, New York State	5,995	350	0	0	0
State University of New York	825,207	892,580	919,294	946,873	975,280
Functional Total	831,202	892,930	919,294	946,873	975,280
EDUCATION					
Education, Department of	42,619	52,737	52,737	52,737	52,737
All Other	42,619	52,737	52,737	52,737	52,737
Functional Total	42,619	52,737	52,737	52,737	52,737
GENERAL GOVERNMENT					
Budget, Division of the	560	590	590	590	590
Civil Service, Department of	0	0	266	266	266
Deferred Compensation Board	293	398	398	398	398
Gaming Commission, New York State	15,154	22,651	23,383	23,383	23,383
General Services, Office of	3,520	2,915	2,915	3,070	3,075
State, Department of	19,515	22,395	22,395	47,911	47,911
Taxation and Finance, Department of	17,608	22,077	22,077	22,077	22,077
Workers' Compensation Board	61,230	66,377	66,419	74,506	76,767
Functional Total	117,880	137,403	138,443	172,201	174,467
ELECTED OFFICIALS					
Audit and Control, Department of	1,827	2,859	2,911	2,911	2,911

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

	FY 2026 Actuals	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected
Judiciary	54,555	61,900	61,900	61,900	61,900
Law, Department of	29,170	30,081	30,581	30,581	30,581
Functional Total	85,552	94,840	95,392	95,392	95,392
ALL OTHER CATEGORIES					
Miscellaneous	1,314	1,610	1,645	1,671	1,701
Functional Total	1,314	1,610	1,645	1,671	1,701
TOTAL GENERAL STATE CHARGES SPENDING	1,492,035	1,594,849	1,627,890	1,693,866	1,726,875

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

	FY 2026 Actuals	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT					
Agriculture and Markets, Department of	1,596	1,600	1,600	1,600	1,600
Economic Development, Department of	8,607	10,055	10,055	10,055	10,055
Empire State Development Corporation	172,883	4,750	4,750	4,750	4,750
Functional Total	183,086	16,405	16,405	16,405	16,405
PARKS AND THE ENVIRONMENT					
Parks, Recreation and Historic Preservation, Office of	3,102	4,470	4,470	4,470	4,470
Functional Total	3,102	4,470	4,470	4,470	4,470
TRANSPORTATION					
Motor Vehicles, Department of	22,857	18,000	18,000	18,000	18,000
Transportation, Department of	76,856	70,000	70,000	70,000	70,000
Functional Total	99,713	88,000	88,000	88,000	88,000
HEALTH					
Aging, Office for the	119,863	118,694	118,694	118,694	118,694
Health, Department of	74,995,789	79,209,725	78,668,470	78,230,160	71,419,147
Medical Assistance	56,302,182	63,479,376	63,650,335	65,479,650	67,760,195
Essential Plan	13,603,510	10,773,620	11,251,000	9,117,330	0
Medicaid Administration	1,754,350	1,591,033	472,836	472,836	472,836
Public Health	3,335,747	3,365,696	3,294,299	3,160,344	3,186,116
Functional Total	75,115,652	79,328,419	78,787,164	78,348,854	71,537,841
SOCIAL WELFARE					
Children and Family Services, Office of	1,505,687	1,029,651	1,027,300	1,027,300	1,044,300
OCFS	1,505,687	1,029,651	1,027,300	1,027,300	1,044,300
Housing and Community Renewal, Division of	62,166	82,500	66,500	48,434	48,434
Labor, Department of	182,551	144,892	144,892	144,892	144,892
Temporary and Disability Assistance, Office of	4,620,396	4,014,276	3,989,476	3,802,076	3,743,576
Welfare Assistance	3,420,681	2,897,276	2,872,476	2,685,076	2,626,576
All Other	1,199,715	1,117,000	1,117,000	1,117,000	1,117,000
Functional Total	6,370,800	5,271,319	5,228,168	5,022,702	4,981,202
MENTAL HYGIENE					
Addiction Services and Supports, Office of	122,207	130,440	130,440	130,440	130,440
OASAS	122,207	130,440	130,440	130,440	130,440
Mental Health, Office of	90,358	75,270	75,270	75,270	75,270
OMH	90,358	75,270	75,270	75,270	75,270
Functional Total	212,565	205,710	205,710	205,710	205,710
PUBLIC PROTECTION/CRIMINAL JUSTICE					
Criminal Justice Services, Division of	34,502	15,800	15,800	15,800	15,800
Homeland Security and Emergency Services, Division of	2,805,688	3,182,037	1,008,000	1,008,000	1,008,000
Victim Services, Office of	102,458	93,000	93,000	93,000	93,000
Functional Total	2,942,648	3,290,837	1,116,800	1,116,800	1,116,800
HIGHER EDUCATION					
City University of New York	18,635	18,668	18,701	18,735	1,770
Functional Total	18,635	18,668	18,701	18,735	1,770
EDUCATION					
Arts, Council on the	1,023	600	600	600	600
Education, Department of	4,090,302	4,267,645	4,267,645	4,267,645	4,267,645
School Aid	3,436,788	3,385,938	3,385,938	3,385,938	3,385,938
Special Education Categorical Programs	568,960	800,000	800,000	800,000	800,000
All Other	84,554	81,707	81,707	81,707	81,707
Functional Total	4,091,325	4,268,245	4,268,245	4,268,245	4,268,245
GENERAL GOVERNMENT					
Elections, State Board of	598	628	628	628	628
General Services, Office of	0	250	250	250	250
Prevention of Domestic Violence, Office for	164	75	75	75	75
State, Department of	62,035	57,957	57,957	57,957	57,957
Functional Total	62,797	58,910	58,910	58,910	58,910
ALL OTHER CATEGORIES					
Miscellaneous	(474,469)	(467,938)	(467,938)	(467,938)	(467,938)
Functional Total	(474,469)	(467,938)	(467,938)	(467,938)	(467,938)
TOTAL ASSISTANCE AND GRANTS SPENDING	88,625,854	92,083,045	89,324,635	88,680,893	81,811,415

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

	FY 2026 Actuals	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT					
Agriculture and Markets, Department of	3,716	3,413	3,413	3,413	3,413
Public Service Department	6,273	2,730	2,730	2,730	2,730
Functional Total	9,989	6,143	6,143	6,143	6,143
PARKS AND THE ENVIRONMENT					
Environmental Conservation, Department of	33,632	30,511	30,511	30,511	30,511
Parks, Recreation and Historic Preservation, Office of	3,307	2,867	2,867	2,867	2,867
Functional Total	36,939	33,378	33,378	33,378	33,378
TRANSPORTATION					
Motor Vehicles, Department of	6,041	4,795	4,795	4,795	4,795
Transportation, Department of	11,567	11,122	11,456	12,154	12,519
Waterfront Commission	0	40	40	40	40
Functional Total	17,608	15,957	16,291	16,989	17,354
HEALTH					
Aging, Office for the	7,606	6,068	6,068	6,068	6,068
Health, Department of	156,572	131,302	129,826	130,165	130,974
Essential Plan	4,721	1,594	0	0	0
Medicaid Administration	77,631	64,105	64,267	64,485	65,183
Public Health	74,220	65,603	65,559	65,680	65,791
Medicaid Inspector General, Office of the	17,501	25,038	25,038	25,038	25,038
Functional Total	181,679	162,408	160,932	161,271	162,080
SOCIAL WELFARE					
Children and Family Services, Office of	43,860	36,012	36,244	36,244	36,244
OCFS	43,860	36,012	36,244	36,244	36,244
Housing and Community Renewal, Division of	6,566	8,452	8,452	8,452	8,452
Human Rights, Division of	0	3,421	3,421	3,421	3,421
Labor, Department of	216,902	223,339	214,274	214,274	214,274
National and Community Service	664	479	479	479	479
Temporary and Disability Assistance, Office of	109,074	86,059	79,311	79,311	79,311
All Other	109,074	86,059	79,311	79,311	79,311
Functional Total	377,066	357,762	342,181	342,181	342,181
MENTAL HYGIENE					
Addiction Services and Supports, Office of	5,000	5,309	5,309	5,309	5,309
OASAS	5,000	5,309	5,309	5,309	5,309
Developmental Disabilities, State Council on	406	100	100	100	100
Justice Center	0	240	242	242	242
Mental Health, Office of	1,426	1,065	1,065	1,065	1,065
OMH	1,426	1,065	1,065	1,065	1,065
People with Developmental Disabilities, Office for	81	0	0	0	0
OPWDD	81	0	0	0	0
Functional Total	6,913	6,714	6,716	6,716	6,716
PUBLIC PROTECTION/CRIMINAL JUSTICE					
Corrections and Community Supervision, Department of	11,067	3,753	3,753	3,753	3,753
DOCCS	11,067	3,753	3,753	3,753	3,753
Criminal Justice Services, Division of	2,251	5,162	5,259	5,259	5,259
Homeland Security and Emergency Services, Division of	18,488	15,000	15,000	15,000	15,000
Military and Naval Affairs, Division of	33,411	25,076	25,578	26,480	27,275
State Police, Division of	20,261	21,695	21,969	22,658	22,658
Victim Services, Office of	4,328	2,455	2,455	2,455	2,455
Functional Total	89,806	73,141	74,014	75,605	76,400
HIGHER EDUCATION					
Higher Education Services Corporation, New York State	161	0	0	0	0
State University of New York	9,887	10,071	10,171	10,272	10,373
Functional Total	10,048	10,071	10,171	10,272	10,373
EDUCATION					
Education, Department of	110,795	87,737	87,737	87,737	87,737
All Other	110,795	87,737	87,737	87,737	87,737
Functional Total	110,795	87,737	87,737	87,737	87,737
GENERAL GOVERNMENT					
Elections, State Board of	1,005	1,177	1,177	1,177	1,177
Prevention of Domestic Violence, Office for	152	100	100	100	100
State, Department of	2,811	10,758	10,758	10,758	10,758
Veterans' Services, Department of	891	912	912	912	912
Functional Total	4,859	12,947	12,947	12,947	12,947

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

	FY 2026 Actuals	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected
ELECTED OFFICIALS					
Judiciary	1,038	1,500	1,500	1,500	1,500
Law, Department of	22,821	26,344	26,787	26,787	26,787
Functional Total	23,859	27,844	28,287	28,287	28,287
TOTAL PERSONAL SERVICE SPENDING	869,561	794,102	778,797	781,526	783,596

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

	FY 2026 Actuals	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT					
Agriculture and Markets, Department of	47,980	9,808	9,808	9,808	9,808
Alcoholic Beverage Control, Division of	4	0	0	0	0
Economic Development, Department of	674	245	245	245	245
Financial Services, Department of	0	1,400	1,400	1,400	1,400
Public Service Department	498	983	983	983	983
Functional Total	49,156	12,436	12,436	12,436	12,436
PARKS AND THE ENVIRONMENT					
Environmental Conservation, Department of	32,350	16,942	16,942	16,942	16,942
Parks, Recreation and Historic Preservation, Office of	4,362	1,147	1,147	1,147	1,147
Functional Total	36,712	18,089	18,089	18,089	18,089
TRANSPORTATION					
Motor Vehicles, Department of	3,621	4,311	4,311	4,311	4,311
Transportation, Department of	14,347	14,231	14,776	15,243	15,700
Functional Total	17,968	18,542	19,087	19,554	20,011
HEALTH					
Aging, Office for the	1,840	4,348	4,348	4,348	4,348
Health, Department of	1,267,025	1,285,508	1,172,336	1,021,890	909,389
Essential Plan	508,234	230,213	0	0	0
Medicaid Administration	408,926	748,878	882,068	727,130	609,428
Public Health	349,865	306,417	290,268	294,760	299,961
Medicaid Inspector General, Office of the	2,961	3,344	3,344	3,344	3,344
Functional Total	1,271,826	1,293,200	1,180,028	1,029,582	917,081
SOCIAL WELFARE					
Children and Family Services, Office of	74,467	76,798	77,712	77,712	77,712
OCFS	74,467	76,798	77,712	77,712	77,712
Housing and Community Renewal, Division of	3,706	4,568	3,368	3,368	3,368
Human Rights, Division of	259	1,339	1,339	1,339	1,339
Labor, Department of	134,151	115,518	115,518	115,518	115,518
National and Community Service	14,812	17,194	17,194	17,194	17,194
Temporary and Disability Assistance, Office of	66,218	81,724	76,354	74,323	74,323
All Other	66,218	81,724	76,354	74,323	74,323
Functional Total	293,613	297,141	291,485	289,454	289,454
MENTAL HYGIENE					
Addiction Services and Supports, Office of	19,031	3,956	3,956	3,956	3,956
OASAS	19,031	3,956	3,956	3,956	3,956
Developmental Disabilities, State Council on	2,376	3,315	3,315	3,315	3,315
Justice Center	1,098	636	649	649	649
Mental Health, Office of	7,118	20,416	10,416	10,416	10,416
OMH	7,118	20,416	10,416	10,416	10,416
People with Developmental Disabilities, Office for	1,946	1,000	1,000	1,000	1,000
OPWDD	1,946	1,000	1,000	1,000	1,000
Functional Total	31,569	29,323	19,336	19,336	19,336
PUBLIC PROTECTION/CRIMINAL JUSTICE					
Corrections and Community Supervision, Department of	6,076	1,226	1,226	1,226	1,226
DOCCS	6,076	1,226	1,226	1,226	1,226
Criminal Justice Services, Division of	10,165	8,784	8,874	8,874	8,874
Homeland Security and Emergency Services, Division of	26,764	25,000	25,000	25,000	25,000
Military and Naval Affairs, Division of	23,849	17,865	18,217	18,217	18,217
State Police, Division of	15,350	16,197	16,521	16,521	16,521
Victim Services, Office of	866	919	919	919	919
Functional Total	83,070	69,991	70,757	70,757	70,757
HIGHER EDUCATION					
City University of New York	1,265	2,000	2,000	2,000	2,000
Higher Education Services Corporation, New York State	1,958	0	0	0	0
State University of New York	410,924	420,464	428,847	437,398	446,119
Functional Total	414,147	422,464	430,847	439,398	448,119
EDUCATION					
Arts, Council on the	0	100	100	100	100
Education, Department of	79,253	65,381	65,381	65,381	65,381
All Other	79,253	65,381	65,381	65,381	65,381
Functional Total	79,253	65,481	65,481	65,481	65,481
GENERAL GOVERNMENT					
Elections, State Board of	2,547	5,415	5,415	5,415	5,415

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

	FY 2026 Actuals	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected
General Services, Office of	24,668	17,193	17,193	17,193	17,193
Information Technology Services, Office of	470	160	160	160	160
Prevention of Domestic Violence, Office for	53	75	75	75	75
State, Department of	1,084	9,046	9,046	9,046	9,046
Taxation and Finance, Department of	1,103	500	500	500	500
Veterans' Services, Department of	232	910	910	910	910
Functional Total	30,157	33,299	33,299	33,299	33,299
ELECTED OFFICIALS					
Judiciary	11,159	11,000	11,000	11,000	11,000
Law, Department of	6,022	11,272	11,454	11,454	11,454
Functional Total	17,181	22,272	22,454	22,454	22,454
ALL OTHER CATEGORIES					
Miscellaneous	5	0	0	0	0
Functional Total	5	0	0	0	0
TOTAL NON-PERSONAL SERVICE/INDIRECT COSTS SPENDING	2,324,657	2,282,238	2,163,299	2,019,840	1,916,517

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

	FY 2026 Actuals	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT					
Agriculture and Markets, Department of	2,497	2,216	2,216	2,216	2,216
Public Service Department	2,476	1,640	1,640	1,640	1,640
Functional Total	4,973	3,856	3,856	3,856	3,856
PARKS AND THE ENVIRONMENT					
Environmental Conservation, Department of	19,968	18,752	18,752	18,752	18,752
Parks, Recreation and Historic Preservation, Office of	16	24	24	24	24
Functional Total	19,984	18,776	18,776	18,776	18,776
TRANSPORTATION					
Motor Vehicles, Department of	3,564	3,090	3,090	3,090	3,090
Transportation, Department of	7,204	7,594	8,706	8,967	9,236
Functional Total	10,768	10,684	11,796	12,057	12,326
HEALTH					
Aging, Office for the	108	0	0	0	0
Health, Department of	54,747	59,460	58,574	58,815	59,091
Essential Plan	4,912	651	0	0	0
Medicaid Administration	4,701	15,082	14,880	15,050	15,260
Public Health	45,134	43,727	43,694	43,765	43,831
Medicaid Inspector General, Office of the	9,912	14,904	14,904	14,904	14,904
Functional Total	64,767	74,364	73,478	73,719	73,995
SOCIAL WELFARE					
Children and Family Services, Office of	19,952	24,590	25,284	25,284	25,284
OCFS	19,952	24,590	25,284	25,284	25,284
Housing and Community Renewal, Division of	3,892	5,501	5,501	5,501	5,501
Labor, Department of	128,449	120,378	120,378	120,378	120,378
National and Community Service	0	252	252	252	252
Temporary and Disability Assistance, Office of	64,480	54,235	50,476	50,476	50,476
All Other	64,480	54,235	50,476	50,476	50,476
Functional Total	216,773	204,956	201,891	201,891	201,891
MENTAL HYGIENE					
Developmental Disabilities, State Council on	210	785	785	785	785
Justice Center	0	157	169	169	169
Mental Health, Office of	904	612	612	612	612
OMH	904	612	612	612	612
People with Developmental Disabilities, Office for	48	0	0	0	0
OPWDD	48	0	0	0	0
Functional Total	1,162	1,554	1,566	1,566	1,566
PUBLIC PROTECTION/CRIMINAL JUSTICE					
Corrections and Community Supervision, Department of	380	2,281	2,281	2,281	2,281
DOCCS	380	2,281	2,281	2,281	2,281
Criminal Justice Services, Division of	714	384	391	391	391
Homeland Security and Emergency Services, Division of	9,183	7,000	7,000	7,000	7,000
Military and Naval Affairs, Division of	11,153	7,431	7,431	7,431	7,431
State Police, Division of	2,956	2,500	2,500	2,500	2,500
Victim Services, Office of	291	450	450	450	450
Functional Total	24,677	20,046	20,053	20,053	20,053
HIGHER EDUCATION					
Higher Education Services Corporation, New York State	131	0	0	0	0
State University of New York	90	90	90	90	90
Functional Total	221	90	90	90	90
EDUCATION					
Education, Department of	66,527	56,000	56,000	56,000	56,000
All Other	66,527	56,000	56,000	56,000	56,000
Functional Total	66,527	56,000	56,000	56,000	56,000
GENERAL GOVERNMENT					
Elections, State Board of	600	628	628	628	628
State, Department of	2,010	5,812	5,812	5,812	5,812
Veterans' Services, Department of	528	594	594	594	594
Functional Total	3,138	7,034	7,034	7,034	7,034

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

	FY 2026 Actuals	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected
ELECTED OFFICIALS					
Judiciary	232	300	300	300	300
Law, Department of	13,576	15,480	15,754	15,754	15,754
Functional Total	13,808	15,780	16,054	16,054	16,054
TOTAL GENERAL STATE CHARGES SPENDING	426,798	413,140	410,594	411,096	411,641

General Fund Transfers From Other Funds
(thousands of dollars)

Fund	Account Name	FY 2026 Actuals	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected
PIT in Excess of Revenue Bond Debt Service		**29,829,472**	**29,727,541**	**35,243,763**	**34,753,154**	**36,462,747**
PTET in Excess of Revenue Bond Debt Service		**10,062,858**	**12,295,000**	**12,065,000**	**12,380,000**	**12,967,000**
ECEP in Excess of Revenue Bond Debt Service		**8,621**	**9,500**	**10,500**	**11,000**	**12,000**
Sales Tax in Excess of Revenue Bond Debt Service		**8,568,218**	**10,364,930**	**9,743,106**	**10,081,031**	**10,377,193**
Real Estate Taxes in Excess of CW/CA Debt Service		**1,147,438**	**1,205,537**	**1,320,429**	**1,402,407**	**1,486,447**
Total All Other Transfers		**4,312,092**	**3,797,982**	**1,522,017**	**953,671**	**1,160,567**
339.22094	Accident Prevention Course Program	283	0	0	0	0
339.21982	Administration Program	374	518	518	518	518
339.22080	Adult Shelter Sanction Account	3,500	3,500	3,500	0	0
290.25546	American Rescue Plan Fiscal Recovery Funds	0	640,000	0	0	0
339.22009	Asbestos Safety Training Program Account	37	18	40	40	40
339.22003	Bell Jar Collection Account	336	500	500	500	500
339.21977	Business and Licensing Services Account	3,785	297,047	249,350	61,819	54,819
323.55022	Business Services Center	735	0	0	0	0
002.30000	Capital Projects Fund	219	0	0	0	0
290.25544	CARES-Emergency Rental Assistance	0	0	16,800	0	0
339.21920	Certificate of Need Account	286	443	400	400	400
061.20810	Child Health Plus	117	85	85	85	85
025.20401	Child Performer Protection Account	31	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	1,850	2,717	2,717	2,717	2,717
339.21962	Clinical Laboratory Reference Fee Account	385	894	894	894	894
S01.23702	Commercial Gaming Regulation	0	2	2	2	2
339.21945	Criminal Justice Improvement Account	994	737	737	737	737
339.22124	Cuba Lake Management Fund	0	5	5	5	5
072.30050	Dedicated Highway and Bridge Trust	565,002	579,507	897,906	1,010,519	1,223,312
073.20853	Dedicated Mass Transportation Non MTA	300	0	0	0	0
366.23102	Department of Health - Drinking Water Program	0	1,108	1,108	1,108	1,108
339.21923	Department of Labor Fee and Penalty Account	557	331	0	0	0
323.55010	Design and Construction Account	835	1,866	1,866	1,866	1,866
339.21981	Disaster Preparedness Conference Account	0	29	0	0	0
061.20818	Elderly Pharmaceutical Insurance Coverage Premium	97	54	87	87	87
061.20809	Emergency Medical Services Training Account	311	185	185	185	185
301.21080	Environmental Conservation Magazine Account	0	150	150	150	150
339.21959	Environmental Laboratory Fee Account	161	283	283	283	283
301.21081	Environmental Regulatory Account	2,392	2,835	2,835	2,835	2,835
267.25200	Federal Education Fund	2,390	1,171	1,370	1,370	1,370
486.26000	Federal Emergency Employment Act Fund	2,966	1,243	0	0	0
301.21065	Federal Grant Indirect Cost Recovery Account	1,634	1,041	1,041	1,041	1,041
291.313DD	Federal Grants - Capital	455	235	450	450	450
265.25100	Federal Health and Human Services Fund	112,996	107,992	107,992	107,992	107,992
290.25300	Federal Miscellaneous Operating Grants Fund	831,008	522,268	5,470	5,470	5,470
261.25000	Federal USDA/Food and Nutrition Services Fund	28,753	50,442	33,292	33,292	33,292
339.21911	Financial Control Board Account	12	12	12	12	12
339.21950	Fingerprint Identification & Technology Account	2,472	14,543	14,543	14,543	14,543
339.21904	Fire Prevention and Code Enforcement Account	0	97,060	97,059	19,810	19,810
339.22075	Funeral Directing Program Account	28	21	21	21	21
312.31500	Hazardous Waste Remedial Fund	20,491	25,200	25,200	25,200	25,200
061.20807	HCRA Program Account	87	45	90	90	90
061.20821	Health Care Delivery Administration Account	18	0	0	0	0
S06.24850	Health Care Transformation Fund	0	294,584	250,000	0	0
396.55300	Health Insurance Internal Services Account	4,888	5,769	5,769	5,769	5,769
S02.23755	Health Operation and Oversight Account	28	0	0	0	0
339.21960	HESC - Insurance Premium Payments	11,500	0	0	0	0
339.22090	Housing Indirect Cost Recovery Account	717	201	201	201	201
390.23551	Indigent Legal Services	83,197	129,860	22,000	22,000	22,000
301.21060	Indirect Charges Account	2,085	2,085	2,085	2,085	2,085
334.55071	Labor Contact Center	183	97	0	0	0
339.22096	Legal Services Assistance Fund	0	39,830	9,830	9,830	9,830
339.22097	Local Public Health Services Account	14	9	18	18	18
160.20902	Lottery Administration - New	4,556	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	2,477,493	2,309,107	2,295,553	2,158,647	2,152,094
313.21402	Metropolitan Mass Transportation Operating Assistance Account	1,119	1,000	1,000	1,000	1,000
314.21452	Mobile Source Account	0	6,404	6,404	6,404	6,404
339.21976	Motorcycle Safety Fund	1	0	0	0	0
S08.24800	New York State Cannabis Revenue	286	0	0	0	0
339.22240	New York State Medical Indemnity	60	0	0	0	0
339.22177	Occupational Health Clinic Account	23	22	22	22	22
305.21252	Occupational Safety and Health Inspection Account	1,389	548	0	0	0
305.21251	Occupational Safety and Health Training and Education Account	1,759	870	0	0	0
323.550ZX	Office of General Services Executive Direction Account	301	2,265	2,265	2,265	2,265
323.550ZY	OGS Building Administration - Internal Service	30	0	0	0	0
339.219YL	OGS Building Administration - Special Revenue State	3	0	0	0	0
339.219YN	OGS Standards and Purchase - Special Revenue State	3,000	3,000	3,000	3,000	3,000
323.550ZZ	OGS Standards and Purchase Account - Internal Service	45	0	0	0	0
339.22239	Opioid Stewardship Account	23,500	2,851	700	0	0
339.22163	Patron Services Account	1,568	1,568	1,568	1,568	1,568
061.20814	Primary Care Initiatives Account	9	22	22	22	22
339.22088	Professional Medical Conduct Account	1,065	1,075	1,075	1,075	1,075
339.22123	Public Safety Communication Account	2,806	54,161	4,161	4,161	4,161
339.22011	Public Service Account	5,504	6,128	6,128	6,128	6,128
339.21998	Public Work Enforcement	1,264	564	0	0	0

General Fund Transfers From Other Funds
(thousands of dollars)

Fund	Account Name	FY 2026 Actuals	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected
061.20823	Qualified Health Plan Administration	70	2,066	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	202	0	0	0	0
339.21912	Regulation of Racing Account	0	458	458	458	458
339.22156	Rent Revenue Other - New York City	0	115	115	115	115
339.21900	Reserve for Transaction Risks	0	(2,000,000)	(3,000,000)	(3,000,000)	(3,000,000)
339.22024	Revenue Arrearage Account	0	18,659	18,659	18,659	18,659
339.22028	State Central Register Account	97	97	97	97	97
354.22802	State Police Motor Vehicle Enforcement Account	0	112,420	112,420	112,420	112,420
330.40350	State University Dormitory Income Fund	1,659	1,659	1,659	1,656	1,649
345.22653	State University General IFR Account	27,988	27,282	26,624	25,635	24,844
345.22656	State University Hospital IFR Operations Account	0	0	68,478	61,197	69,651
339.21902	Statewide Planning and Research Cooperative System (SPARCS)	60	36	36	36	36
339.22162	Systems and Technology Account	4,886	4,487	4,487	4,487	4,487
339.22192	Tax Return Preparers Fee	516	0	0	0	0
061.20801	Tobacco Control and Cancer Services Account	306	156	156	156	156
339.22055	Traffic Adjudication Account	477	477	477	477	477
339.22067	Transportation Regulation Account	0	2,443	2,443	2,443	2,443
339.21933	Transportation Surplus Property Account	4,107	974	974	974	974
339.22169	Tribal State Compact Revenue Account	0	346,000	142,000	142,000	142,000
339.22172	Underground Facilities Safety Training Account	4,147	0	0	0	0
480.25900	Unemployment Insurance Administration Fund	27,485	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	696	787	787	787	787
160.20903	VLT Administration Account	0	666	666	666	666
301.21053	Waste Tire Management and Recycling Account	3,000	0	0	0	0
339.21995	Workers' Compensation Account	12,566	12,753	12,753	12,753	12,753
		53,928,699	**57,400,490**	**59,904,815**	**59,581,263**	**62,465,954**

General Fund Transfers To Other Funds
(thousands of dollars)

Fund	Account Name	FY 2026 Actuals	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected
Transfers to Debt Service Funds		**265,482**	**278,668**	**302,480**	**540,507**	**309,953**
Transfers to Capital Projects Funds		**5,073,721**	**5,081,270**	**6,980,994**	**6,727,285**	**6,619,697**
Transfers to SUNY University Operations		**1,944,035**	**1,796,025**	**1,981,840**	**1,976,170**	**1,974,608**
Total All Other Transfers		**8,366,728**	**2,604,770**	**2,113,544**	**2,162,158**	**2,116,490**
334.55050	Agencies Internal Service	0	50,000	50,000	50,000	50,000
020.20143	Alzheimers Disease Assistance	306	313	310	310	310
339.22138	Authority Budget Office Account	0	250	250	250	250
334.55057	Banking Services	35,809	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	581	562	500	500	500
323.55022	Business Services Center	33,000	36,000	36,000	36,000	36,000
334.55069	Centralized Technology Services	11,460	11,460	11,460	11,460	11,460
054.20601	Charter School Stimulus Account	4,837	4,837	4,837	4,837	4,837
396.55301	Civil Service EBD Administration Reimbursement Account	1,226	0	0	0	0
020.20100	Combined Expendable Trust Fund	0	236,300	236,300	236,300	236,300
397.55350	Correctional Industries	23,773	23,773	23,773	23,773	23,773
340.22501	Court Facility Income Account	130,475	135,400	135,400	135,400	135,400
339.21945	Criminal Justice Improvement Account	15,000	38,938	38,938	38,938	38,938
073.20853	Dedicated Mass Transportation Non MTA	5,537	5,274	5,274	5,274	5,274
303.21203	Department of Environmental Conservation Account	10,000	0	0	0	0
160.20901	Education - New	127,963	0	0	0	0
323.55020	Enterprise Contracting	1,295	0	0	0	0
339.22247	Entertainment Diversity Job Training Development	6,380	5,100	5,100	5,100	5,100
331.50332	Golf	5,000	0	0	0	0
339.22266	Hazard Mitigation Revolve Loan	0	2,000	2,000	0	0
S06.24850	Health Care Transformation	250,000	0	0	0	0
319.40300	Health Income Fund	10,128	16,079	16,079	16,079	16,079
396.55300	Health Insurance Internal Services Account	10,244	0	0	0	0
339.22267	Healthcare Stability Fund	0	750,000	500,000	500,000	500,000
339.22140	Helen Hayes Hospital Account	14,996	7,363	7,363	7,378	7,394
316.40250	Housing Debt Fund	(123)	0	0	0	0
481.50651	Interest Assessment Account	76,500	0	0	0	0
334.55066	Intrusion Detection Account	1,262	0	0	0	0
349.22751	Lk George Park Trust Fund	0	50	50	50	50
S02.23755	MCF-Health Operation and Oversight Account	1,444	3,163	1,444	1,444	1,444
339.22128	Medication Reimbursement Account	54	0	0	0	0
313.21402	Metropolitan Mass Transportation Operating Assistance Account	26,265	4,175	4,175	4,175	4,175
225.23651	Mobility Tax Trust Account	243,250	243,250	243,250	243,250	243,250
339.22144	Montrose State Veterans Home	3,860	1,388	1,388	1,405	1,423
334.55059	Neighbor Work Project Account	1,000	1,000	1,000	1,000	1,000
225.23653	New York Central Business District Trust	157,652	159,228	160,820	162,429	164,053
368.23151	New York City County Clerk Operations Offset Fund	2,652	2,700	2,700	2,700	2,700
339.22141	New York City Veterans Home (St. Albans) Account	3,041	1,106	1,106	1,106	1,106
339.22211	New York State Campaign Finance	1,002	80,000	2,000	50,000	2,000
339.22142	New York State Home for Veterans and their Dependents (Oxford)	2,092	513	512	580	648
339.21905	New York State Thruway Police Services Account	0	3,000	0	0	0
339.22177	Occupational Health Clinic Account	20	20	20	20	20
323.550ZY	OGS Building Administration - Internal Service	14,100	8,500	8,000	8,900	9,500
339.22163	Patron Services Account	4,000	0	0	0	0
020.20183	Prostate Cancer Research and Education	114	233	200	200	200
313.21401	Public Transportation Systems Operating Assistance Account	17,093	17,406	17,406	17,406	17,406
073.20852	Railroad Account	9,154	11,766	11,766	11,766	11,766
339.22171	Recruitment Incentive Account	2,587	2,587	2,587	2,587	2,587
339.22053	Rome School for the Deaf Account	1,048	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	5,500	5,500	6,000	6,000	6,000
345.22656	State University Hospital IFR Operations Account	531,301	582,538	452,538	452,538	452,538
339.21902	Statewide Planning and Research Cooperative System (SPARCS)	0	8	8	8	8
339.22168	Tax Revenue Arrearage Account	1,500	1,500	1,500	1,500	1,500
073.20851	Transit Authorities Account	51,037	65,844	65,844	65,844	65,844
481.50650	Unemployment Insurance Benefit Account Fund	6,500,000	0	0	0	0
160.20904	Video Lottery Terminal - Education	0	30,000	0	0	0
020.20128	WB Hoyt Memorial Trust Fund	788	788	788	788	788
339.22143	Western New York Veterans Home (Batavia) Account	1,125	278	278	283	289
		15,649,966	**9,760,733**	**11,378,858**	**11,406,120**	**11,020,748**

CASH COMBINING STATEMENT
GENERAL FUND
FY 2027
(millions of dollars)

	General Fund	Tax Stabilization Reserve Fund	Contingency Reserve Fund	Community Projects Fund	Rainy Day Reserve Fund	Refund Reserve Account	Eliminations	Total
Opening Fund Balance	0	1,618	21	25	8,138	46,376	0	56,178
Receipts:								
Taxes	72,656	0	0	0	0	0	0	72,656
Miscellaneous Receipts	4,851	0	0	0	0	0	0	4,851
Federal Receipts	0	0	0	0	0	0	0	0
Total Receipts	77,507	0	0	0	0	0	0	77,507
Disbursements:								
Assistance and Grants	89,677	0	0	0	0	0	0	89,677
State Operations	17,123	0	0	0	0	0	0	17,123
General State Charges	12,048	0	0	0	0	0	0	12,048
Debt Service	0	0	0	0	0	0	0	0
Capital Projects	0	0	0	0	0	0	0	0
Total Disbursements	118,848	0	0	0	0	0	0	118,848
Other financing sources (uses):								
Transfers from Other Funds	101,480	80	0	0	8,047	22,516	(74,723)	57,400
Transfers to Other Funds	(60,139)	(80)	0	0	(2,547)	(21,718)	74,723	(9,761)
Bond and Note Proceeds	0	0	0	0	0	0	0	0
Net other financing sources (uses)	41,341	0	0	0	5,500	798	0	47,639
Change in Fund Balance	0	0	0	0	5,500	798	0	6,298
Closing Fund Balance	0	1,618	21	25	13,638	47,174	0	62,476

CASH COMBINING STATEMENT
SPECIAL REVENUE FUNDS
FY 2027
(thousands of dollars)

	MENTAL HEALTH GIFTS AND DONATIONS (20000-20099)	COMBINED EXPENDABLE TRUST (20100-20299)	NEW YORK INTEREST ON LAWYER ACCOUNT (20300-20349)	NEW YORK STATE ARCHIVES PARTNERSHIP TRUST (20350-20399)	CHILD PERFORMER'S PROTECTION (20400-20449)	TUITION REIMBURSEMENT (20450-20499)	LOCAL GOVERNMENT RECORDS MANAGEMENT IMPROVEMENT (20500-20549)	SCHOOL TAX RELIEF (20550-20599)	CHARTER SCHOOL STIMULUS (20600-20649)	HEALTH CARE REFORM ACT RESOURCES (20800-20849)	DEDICATED MASS TRANSPORTATION TRUST (20850-20899)
Opening Fund Balance	1,569	68,698	731,390	(7)	326	12,349	5,757	0	11,090	449,121	94,397
Receipts:											
Taxes	0	0	0	0	0	0	0	1,269,911	0	501,000	1,694,592
Miscellaneous Receipts	72	(223,149)	188,000	318	120	5,098	9,396	0	202	7,573,109	141,450
Federal Receipts	0	99	0	0	0	0	0	0	0	0	0
Total Receipts	72	(223,050)	188,000	318	120	5,098	9,396	1,269,911	202	8,074,109	1,836,042
Disbursements:											
Assistance and Grants	0	8,554	104,728	0	0	0	5,056	1,269,911	0	8,278,547	1,865,803
State Operations	72	6,035	1,979	467	251	3,446	2,492	0	4,837	130,890	0
General State Charges	0	217	811	210	168	2,210	1,320	0	0	11,779	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	14,806	107,518	677	419	5,656	8,868	1,269,911	4,837	8,421,216	1,865,803
Other Financing Sources (Uses):											
Transfers from Other Funds	0	238,196	0	300	600	0	0	0	4,837	0	82,884
Transfers to Other Funds	0	(55)	0	(53)	(27)	(352)	(677)	0	0	(102,011)	0
Bond & Note Proceeds	0	0	0	0	0	0	0	0	0	0	0
Net Other Financing Sources (Uses)	0	238,141	0	247	573	(352)	(677)	0	4,837	(102,011)	82,884
Change in Fund Balance	0	285	80,482	(112)	274	(910)	(149)	0	202	(449,118)	53,123
Closing Fund Balance	1,569	68,983	811,872	(119)	600	11,439	5,608	0	11,292	3	147,520

	STATE LOTTERY (20900-20949)	COMBINED STUDENT LOAN (20950-20999)	MTA FINANCIAL ASSISTANCE (23650-23699)	FEDERAL USDA/FOOD AND NUTRITION SERVICES (25000-25099)	FEDERAL HEALTH AND HUMAN SERVICES (25100-25199)	FEDERAL EDUCATION (25200-25249)	FEDERAL MISCELLANEOUS OPERATING GRANTS (25300-25899, 25951)	SEWAGE TREATMENT PROGRAM MANAGEMENT AND ADMINISTRATION (21000-21049)	ENCON SPECIAL REVENUE (21050-21149)	CONSERVATION (21150-21199)	ENVIRONMENTAL PROTECTION AND OIL SPILL COMPENSATION (21200-21249)
Opening Fund Balance	349,806	8,926	137,629	(18,004)	7,851,582	(166,425)	721,165	0	8,636	154,764	12,015
Receipts:											
Taxes	0	0	0	0	0	0	0	0	0	0	0
Miscellaneous Receipts	3,165,961	9,258	450	100,000	(92,768)	0	19,442	900	79,599	46,792	58,660
Federal Receipts	0	(7,500)	0	3,353,060	85,038,095	3,310,203	4,357,298	0	0	0	0
Total Receipts	3,165,961	1,758	450	3,453,060	84,945,327	3,310,203	4,376,740	900	79,599	46,792	58,660
Disbursements:											
Assistance and Grants	3,527,070	0	403,478	3,268,888	82,600,287	2,595,285	3,473,704	0	0	0	0
State Operations	35,551	4,000	0	91,493	1,704,695	633,641	307,766	432	64,243	28,746	16,328
General State Charges	14,215	0	0	17,795	147,892	64,391	62,725	266	25,077	13,387	9,306
Debt Service	0	0	0	0	0	0	0	0	0	0	0
Capital Projects	0	0	0	0	0	0	0	0	0	0	0
Total Disbursements	3,576,836	4,000	403,478	3,378,176	84,452,874	3,293,317	3,844,195	698	89,320	42,133	25,634
Other Financing Sources (Uses):											
Transfers from Other Funds	101,070	0	402,478	0	0	0	0	0	18,757	75	19,006
Transfers to Other Funds	(4,870)	0	0	(74,884)	(2,632,372)	(16,932)	(1,172,545)	0	(13,351)	(1,895)	(46,493)
Bond & Note Proceeds	0	0	0	0	0	0	0	0	0	0	0
Net Other Financing Sources (Uses)	96,200	0	402,478	(74,884)	(2,632,372)	(16,932)	(1,172,545)	0	5,406	(1,820)	(27,487)
Change in Fund Balance	(314,675)	(2,242)	(550)	0	(2,139,919)	(46)	(640,000)	202	(4,315)	2,839	5,539
Closing Fund Balance	35,131	6,684	137,079	(18,004)	5,711,663	(166,471)	81,165	202	4,321	157,603	17,554

CASH COMBINING STATEMENT
SPECIAL REVENUE FUNDS
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	TRAINING AND EDUCATION PROGRAM ON OCCUPATIONAL SAFETY AND HEALTH (21250-21299)	LAWYERS' FUND FOR CLIENT PROTECTION (21300-21349)	EQUIPMENT LOAN FUND FOR THE DISABLED (21350-21399)	MASS TRANSPORTATION OPERATING ASSISTANCE (21400-21449)	CLEAN AIR (21450-21499)	NEW YORK STATE INFRASTRUCTURE TRUST (21500-21549)	LEGISLATIVE COMPUTER SERVICES (21550-21599)	STATE UNIVERSITY DORMITORY INCOME (40350-40399)	COMBINED NON-EXPENDABLE TRUST (21650-21699)	WINTER SPORTS EDUCATION TRUST (21700-21749)	ARTS CAPITAL GRANTS (21850-21899)
Opening Fund Balance	6,259	13,345	590	991,632	(34,914)	84	14,958	347,502	528	0	160
Receipts:											
Taxes	0	0	0	3,329,860	0	0	0	0	0	0	0
Miscellaneous Receipts	48,496	8,200	15	17,500	42,200	0	1,719	402,216	18	75	60
Federal Receipts	0	0	0	0	0	0	0	0	0	0	0
Total Receipts	48,496	8,200	15	3,347,360	42,200	0	1,719	402,216	18	75	60
Disbursements:											
Assistance and Grants	0	0	0	3,098,825	0	0	0	0	0	0	196
State Operations	59,049	11,300	110	4,320	26,035	0	950	0	6	75	0
General State Charges	18,255	400	0	2,470	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	77,304	11,700	110	3,105,615	39,283	0	950	0	6	75	196
Other Financing Sources (Uses):											
Transfers from Other Funds	0	0	0	21,581	0	0	0	0	0	0	0
Transfers to Other Funds	(1,418)	0	0	(1,000)	(6,404)	0	0	(406,611)	0	0	0
Bond & Note Proceeds	0	0	0	0	0	0	0	0	0	0	0
Net Other Financing Sources (Uses)	(1,418)	0	0	20,581	(6,404)	0	0	(406,611)	0	0	0
Change in Fund Balance	(30,226)	(3,500)	(95)	262,326	(3,487)	0	769	(4,395)	12	0	(136)
Closing Fund Balance	(23,967)	9,845	495	1,253,958	(38,401)	84	15,727	343,107	540	0	24

	MISCELLANEOUS STATE SPECIAL REVENUE (21900-22499)	COURT FACILITIES INCENTIVE AID (22500-22549)	EMPLOYMENT TRAINING (22550-22599)	STATE UNIVERSITY INCOME (26650-22699)	CHEMICAL DEPENDENCE SERVICE (22700-22749)	LAKE GEORGE PARK TRUST (22750-22799)	STATE POLICE MOTOR VEHICLE LAW ENFORCEMENT AND MOTOR VEHICLE THEFT AND INSURANCE FRAUD PREVENTION (22800-22849)	NEW YORK GREAT LAKES PROTECTION (22850-22899)	FEDERAL REVENUE MAXIMIZATION CONTRACT (22900-22949)	HOUSING DEVELOPMENT (22950-22999)	NYS DOT HIGHWAY SAFETY PROGRAM (23000-23049)
Opening Fund Balance	5,122,323	8,137	62	1,918,328	7,478	359	354,178	530	29	3,678	(26,403)
Receipts:											
Taxes	0	0	0	0	0	0	0	0	0	0	0
Miscellaneous Receipts	3,820,847	150	0	6,530,657	7,433	1,208	124,025	160	0	900	3,068
Federal Receipts	279	0	0	0	0	0	0	0	0	0	0
Total Receipts	3,821,126	150	0	6,530,657	7,433	1,208	124,025	160	0	900	3,068
Disbursements:											
Assistance and Grants	5,222,264	135,400	0	0	0	0	4,237	0	0	3,102	0
State Operations	1,786,345	2,400	0	8,874,796	7,410	1,947	10,299	157	0	0	4,053
General State Charges	520,548	1,200	0	892,540	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	7,529,157	139,000	0	9,767,336	7,410	2,447	14,536	218	0	3,102	4,053
Other Financing Sources (Uses):											
Transfers from Other Funds	1,640,432	135,400	0	2,844,186	0	50	0	0	0	0	0
Transfers to Other Funds	838,789	0	0	(188,324)	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)	2,479,221	135,400	0	2,655,862	0	50	(112,420)	0	0	0	0
Change in Fund Balance	(1,228,810)	(3,450)	0	(580,817)	23	(1,189)	(2,931)	(58)	0	(2,202)	(985)
Closing Fund Balance	3,893,513	4,687	62	1,337,511	7,501	(830)	351,247	472	29	1,476	(27,388)

CASH COMBINING STATEMENT
SPECIAL REVENUE FUNDS
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	VOCATIONAL REHABILITATION (23050-23099)	DRINKING WATER PROGRAM MANAGEMENT AND ADMINISTRATION (23100-23149)	NEW YORK CITY COUNTY CLERKS' OPERATIONS OFFSET (23150-23199)	JUDICIARY DATA PROCESSING OFFSET (23200-23249)	US OLYMPIC COMMITTEE/ LAKE PLACID OLYMPIC TRAINING (23500-23549)	INDIGENT LEGAL SERVICES (23550-23599)	UNEMPLOYMENT INSURANCE ADMINISTRATION (25900-25949)	UNEMPLOYMENT INSURANCE INTEREST AND PENALTY (23600-23649)	UNEMPLOYMENT INSURANCE OCCUPATIONAL TRAINING (25950, 25952-25999)	FEDERAL EMPLOYMENT AND TRAINING GRANTS (26000-26049)	COMMERCIAL GAMING REVENUE (23700-23749)
Opening Fund Balance	234	1	(35,481)	18,315	402	710,581	92,352	59,771	(397)	(3,631)	34,830
Receipts:											
Taxes	0	0	0	0	0	0	0	0	0	0	0
Miscellaneous Receipts	70	0	36,000	67,000	85	340,000	100,000	15,866	0	0	626,341
Federal Receipts	0	0	0	0	0	0	345,227	0	7,780	167,019	0
Total Receipts	70	0	36,000	67,000	85	340,000	445,227	15,866	7,780	167,019	626,341
Disbursements:											
Assistance and Grants	20	0	0	0	0	307,684	2,339	0	7,780	134,762	252,707
State Operations	29	0	29,800	40,900	75	30,957	305,531	1,325	0	33,214	6,994
General State Charges	0	0	17,300	22,600	0	3,050	112,079	1,173	0	8,258	4,167
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	49	0	47,100	63,500	75	341,691	419,949	2,498	7,780	176,234	263,868
Other Financing Sources (Uses):											
Transfers from Other Funds	0	0	2,700	0	0	0	0	0	0	0	0
Transfers to Other Funds	0	(1,108)	0	0	0	(129,860)	(36,569)	(5,163)	0	(1,243)	(2)
Bond & Note Proceeds	0	0	0	0	0	0	0	0	0	0	0
Net Other Financing Sources (Uses)	0	(1,108)	2,700	0	0	(129,860)	(36,569)	(5,163)	0	(1,243)	(2)
Change in Fund Balance	21	(1,108)	(8,400)	3,500	10	(131,551)	(11,291)	8,205	0	(10,458)	362,471
Closing Fund Balance	255	(1,107)	(43,881)	21,815	412	579,030	81,061	67,976	(397)	(14,089)	397,301

	MEDICAL CANNABIS TRUST (23750-23799)	DEDICATED MISCELLANEOUS STATE SPECIAL REVENUE (23800-23899)	INTERACTIVE FANTASY SPORTS (24950-24954)	HEALTH CARE TRANSFORMATION (24850-24899)	CHARITABLE GIFTS TRUST (24900-24949)	NEW YORK STATE CANNABIS REVENUE (24800-24849)	MOBILE SPORTS WAGERING (24955-24959)	SPECIAL REVENUE OTHER	SUB TOTAL	ELIMINATIONS	FINANCIAL PLAN
Opening Fund Balance	5,370	333,270	10,866	532,585	168	169,605	116,080	0	21,208,548	0	21,208,548
Receipts:											
Taxes	3,000	500	0	0	0	284,000	0	(2,000)	7,080,863	0	7,080,863
Miscellaneous Receipts	0	92,720	13,000	12,000	4	200	1,357,000	1,000	24,753,143	0	24,753,143
Federal Receipts	0	0	0	0	0	0	0	0	96,571,560	0	96,571,560
Total Receipts	3,000	93,220	13,000	12,000	4	284,200	1,357,000	(1,000)	128,405,566	0	128,405,566
Disbursements:											
Assistance and Grants	7,106	80,757	0	0	0	16,466	1,455,798	(1,000)	118,129,754	0	118,129,754
State Operations	2,520	5,531	367	0	0	82,336	0	1,000	14,367,195	0	14,367,195
General State Charges	1,098	1,008	64	0	0	16,201	0	0	2,007,989	0	2,007,989
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	10,724	87,296	431	0	0	115,003	1,455,798	0	134,504,938	0	134,504,938
Other Financing Sources (Uses):											
Transfers from Other Funds	3,163	0	0	0	0	143,820	0	2,000	5,661,535	(1,266,802)	4,394,733
Transfers to Other Funds	0	(93)	(21,070)	(294,584)	0	(210,820)	0	0	(4,644,417)	1,266,802	(3,377,615)
Bond & Note Proceeds	0	0	0	0	0	0	0	0	0	0	0
Net Other Financing Sources (Uses)	3,163	(93)	(21,070)	(294,584)	0	(67,000)	0	2,000	1,017,118	0	1,017,118
Change in Fund Balance	(4,561)	5,831	(8,501)	(282,584)	4	102,197	(98,798)	1,000	(5,082,254)	0	(5,082,254)
Closing Fund Balance	809	339,101	2,365	250,001	172	271,802	17,282	1,000	16,126,294	0	16,126,294

CASH COMBINING STATEMENT BY ACCOUNT
SPECIAL REVENUE OTHER FUNDS (Excluding Fund 339)
FY 2027
(thousands of dollars)

Fund Account	Opening Balance	Taxes	Misc. Receipts	Federal Receipts	Bond Proceeds	Transfers From	Total Receipts	Assistance and Grants	PS	NPS	Indirect Costs	UI Benefits	GSCs	Debt	Capital	Transfers To	Total Disb.	Closing Balance
019.20000-Ment Hyg Gifts	1,567	0	72	0	0	0	72	0	0	72	0	0	0	0	0	0	72	1,567
020.20100-Combined Exp Tr	(35)	0	(236,300)	0	0	236,300	0	0	0	0	0	0	0	0	0	0	0	(35)
020.20101-Planting Fields	1,287	0	350	0	0	0	350	0	216	48	7	0	162	0	0	0	433	1,204
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	77	0	0	0	0	0	0	0	0	35	0	0	0	0	0	0	35	42
020.20110-Oxford Donation	309	0	166	0	0	0	166	0	0	50	0	0	0	0	0	0	50	425
020.20111-Donat-St.Albans	6	0	2	0	0	0	2	0	0	13	0	0	0	0	0	0	13	(5)
020.20112-CVB Gifts & Beq	140	0	5	0	0	0	5	0	0	8	0	0	0	0	0	0	8	137
020.20113-Donations-Batav	133	0	19	0	0	0	19	0	0	40	0	0	0	0	0	0	40	112
020.20114-Montrose Donati	286	0	20	0	0	0	20	0	0	50	0	0	0	0	0	0	50	256
020.20116-IBR Genetic Cou	94	0	108	0	0	0	108	0	0	108	0	0	0	0	0	0	108	94
020.20118-Tech Transfer	(1)	0	50	0	0	0	50	0	0	28	0	0	0	0	0	0	28	21
020.20120-Spec Events	485	0	1,012	0	0	0	1,012	0	65	937	2	0	43	0	0	0	1,047	450
020.20123-L.M. Josephthal	51	0	1	0	0	0	1	0	0	3	0	0	0	0	0	0	3	49
020.20124-OSC Misc Grant	17	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	17
020.20126-NYSCB Ven Stand	5,389	0	2,400	0	0	0	2,400	0	0	1,508	0	0	0	0	0	0	1,508	6,281
020.20127-DMNA Military	9	0	(1)	0	0	0	(1)	0	0	1	0	0	2	0	0	0	3	5
020.20128-WB Hoyt Memoria	5,684	0	0	0	0	788	788	750	0	0	0	0	0	0	0	0	750	5,722
020.20129-NYSCB Gift& Beq	177	0	0	0	0	0	0	0	0	17	0	0	0	0	0	0	17	160
020.20130-St Transm Money	14,458	0	260	0	0	0	260	0	0	0	0	0	0	0	0	0	0	14,718
020.20142-Youth Grants &	330	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	330
020.20143-Alzheimers Dis	964	0	270	0	0	313	583	670	0	0	0	0	0	0	0	0	670	877
020.20144-Local Gov Comm	177	0	12	0	0	0	12	0	0	7	0	0	0	0	0	0	7	182
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 &	1,095	0	139	0	0	0	139	0	0	22	0	0	0	0	0	0	22	1,212
020.20150-Emergency Serv	24,698	0	3,000	0	0	0	3,000	3,349	0	0	0	0	0	0	0	0	3,349	24,349
020.20151-Batavia-Charlot	471	0	20	0	0	0	20	0	0	25	0	0	0	0	0	0	25	466
020.20152-Rome-Gifts And	148	0	20	0	0	0	20	0	0	20	0	0	0	0	0	0	20	148
020.20155-Br Can Res & Ed	2,811	0	540	0	0	562	1,102	1,620	0	0	0	0	0	0	0	0	1,620	2,293
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	44	0	5	0	0	0	5	0	0	6	0	0	0	0	0	0	6	43
020.20166-Erie Canal Muse	38	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	38
020.20167-Grants and Bequ	7	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	7
020.20174-Life Pass It on	100	0	530	0	0	0	530	0	0	672	0	0	0	0	0	0	672	(42)
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	26	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	26
020.20182-Parole Ofcr Mem	43	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	43
020.20183-Prostate Cancer	2,809	0	240	0	0	233	473	520	0	0	0	0	0	0	0	0	520	2,762
020.20185-Percy T Phillip	66	0	5	0	0	0	5	50	0	0	0	0	0	0	0	0	50	21
020.20192-Missng Children	288	0	407	0	0	0	407	0	287	149	0	0	0	0	0	0	436	259
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	661	0	30	0	0	0	30	0	0	0	0	0	0	0	0	0	0	691
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 Rghts Dis	(3)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(3)
020.201F1-Women Vet Monum	150	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	150
020.201GW-CCF Grts & Beqs	142	0	50	0	0	0	50	0	14	102	1	0	10	0	0	0	127	65
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	1,436	0	1,500	0	0	0	1,500	1,000	0	75	0	0	0	0	0	0	1,075	1,861
020.201XX-S U Restric Cur	12	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	12
020.201ZS-Grants	392	0	300	0	0	0	300	0	0	0	0	0	0	0	0	0	0	692
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	15	0	120	0	0	0	120	120	0	0	0	0	0	0	0	0	120	15
020.20201-Veterans Rem Ce	2,386	0	170	99	0	0	269	0	0	489	0	0	0	0	0	0	489	2,166

CASH COMBINING STATEMENT BY ACCOUNT
SPECIAL REVENUE OTHER FUNDS (Excluding Fund 339)
FY 2027
(thousands of dollars)

Fund Account	Opening Balance	Taxes	Misc. Receipts	Federal Receipts	Bond Proceeds	Transfers From	Total Receipts	Assistance and Grants	PS	NPS	Indirect Costs	UI Benefits	GSCs	Debt	Capital	Transfers To	Total Disb.	Closing Balance
020.20204-Homeless Vet As	(762)	0	154	0	0	0	154	300	0	0	0	0	0	0	0	0	300	(908)
020.20205-Mental Illness	151	0	58	0	0	0	58	75	0	0	0	0	0	0	0	0	75	134
020.20206-Women's Cancer	153	0	75	0	0	0	75	100	0	0	0	0	0	0	0	0	100	128
020.20208-Vets Home Assis	10	0	87	0	0	0	87	0	0	0	0	0	0	0	0	55	55	42
020.20209-Combined Gifts	2,185	0	222	0	0	0	222	0	0	225	0	0	0	0	0	0	225	2,182
023.20300-N Y Int Lawyers	731,392	0	188,000	0	0	0	188,000	104,728	1,203	743	33	0	811	0	0	0	107,518	811,874
024.20350-NYS Archvs Ptne	(7)	0	318	0	0	300	618	0	322	135	10	0	210	0	0	53	730	(119)
025.20401-Child Performer	329	0	120	0	0	600	720	0	217	27	7	0	168	0	0	27	446	603
050.20451-Tuition Reimb	6,675	0	705	0	0	0	705	0	0	222	0	0	871	0	0	0	1,093	6,287
050.20452-Voc School Supe	5,675	0	4,393	0	0	0	4,393	0	2,073	1,097	54	0	1,339	0	0	352	4,915	5,153
052.20501-Loc Govt Record	5,752	0	9,396	0	0	0	9,396	5,056	2,040	399	53	0	1,320	0	0	677	9,545	5,603
053.20550-Sch Tax Relief	(1)	1,269,911	0	0	0	0	1,269,911	1,269,911	0	0	0	0	0	0	0	0	1,269,911	(1)
054.20601-Charter School	11,092	0	202	0	0	4,837	5,039	0	0	4,837	0	0	0	0	0	0	4,837	11,294
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 &	598	0	0	0	0	0	0	0	1,968	164	62	0	1,451	0	0	156	3,801	(3,203)
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.	4,457	0	0	0	0	0	0	5,773,877	0	0	0	0	0	0	0	0	5,773,877	(5,769,420)
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	3,177	0	0	0	0	0	0	434,368	896	17,722	25	0	564	0	0	45	453,620	(450,443)
061.20809-EMS Training	734	0	13,431	0	0	0	13,431	7,570	13,407	17,240	132	0	2,851	0	0	185	41,385	(27,220)
061.20810-Child Health In	56,171	0	0	0	0	0	0	1,406,655	1,725	26,232	161	0	1,018	0	0	85	1,435,876	(1,379,705)
061.20811-HCRA Undistribu	340,818	501,000	7,523,262	0	0	0	8,024,262	0	0	0	0	0	0	0	0	95,098	95,098	8,269,982
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	41	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	41
061.20814-Primary Care In	376	0	0	0	0	0	0	0	348	0	9	0	205	0	0	22	584	(208)
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	12,277	0	0	0	0	0	0	626,800	0	0	0	0	0	0	0	4,300	631,100	(618,823)
061.20818-EPIC Premium	4,802	0	36,416	0	0	0	36,416	29,277	701	10,768	24	0	543	0	0	54	41,367	(149)
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	707	0	0	0	0	0	0	0	242	3	7	0	176	0	0	0	428	279
061.20822-Cig Task Force	1	0	0	0	0	0	0	0	2,419	206	64	0	1,487	0	0	0	4,176	(4,175)
061.20823-NYSOH	24,959	0	0	0	0	0	0	0	5,924	29,252	1,189	0	3,484	0	0	2,066	41,915	(16,956)
073.20851-Transit Authori	73,407	1,411,341	109,975	0	0	65,844	1,587,160	1,543,087	0	0	0	0	0	0	0	0	1,543,087	117,480
073.20852-Railroad Accoun	13,141	249,060	19,386	0	0	11,766	280,212	272,465	0	0	0	0	0	0	0	0	272,465	20,888
073.20853-DMTF	7,850	34,191	12,089	0	0	5,274	51,554	50,251	0	0	0	0	0	0	0	0	50,251	9,153
160.20901-Education - New	283,613	0	2,446,000	0	0	71,070	2,517,070	2,458,070	0	0	0	0	0	0	0	0	2,458,070	342,613
160.20902-Lottery Adm New	35,549	0	42,921	0	0	0	42,921	0	17,501	14,206	681	0	12,747	0	0	4,204	49,339	29,131
160.20903-VLT Administrat	15,570	0	12,040	0	0	0	12,040	0	1,970	1,114	79	0	1,468	0	0	666	5,297	22,313
160.20904-VLT - Education	15,074	0	665,000	0	0	30,000	695,000	1,069,000	0	0	0	0	0	0	0	0	1,069,000	(358,926)
221.20950-Comb Student Ln	8,928	0	9,258	(7,500)	0	0	1,758	0	0	4,000	0	0	0	0	0	0	4,000	6,686
225.23651-Mobility Tax Tr	3,722	0	450	0	0	243,250	243,700	244,250	0	0	0	0	0	0	0	0	244,250	3,172
225.23652-MTA Aid Trust	469	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	469
225.23653-NY Cen Bus Dis	133,442	0	0	0	0	159,228	159,228	159,228	0	0	0	0	0	0	0	0	159,228	133,442
300.21002-Encon Admin Acc	(1)	0	900	0	0	0	900	0	418	14	0	0	266	0	0	0	698	201
301.21051-EnCon Energy Ef	124	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	124
301.21052-EnCon-Seized As	101	0	20	0	0	0	20	0	0	0	0	0	0	0	0	0	0	121
301.21053-Wst Tire Mgt/Re	44,182	0	20,000	0	0	0	20,000	0	9,500	391	373	0	7,768	0	0	3,000	21,032	43,150
301.21054-Oil & Gas Accou	131	0	108	0	0	0	108	0	0	119	0	0	0	0	0	0	119	120
301.21055-Marine/Coastal	224	0	13	0	0	0	13	0	0	0	0	0	0	0	0	0	0	237
301.21060-Indirect Charge	5,774	0	0	0	0	9,757	9,757	0	6,917	6,976	164	0	3,289	0	0	2,085	19,431	(3,900)
301.21061-Hazardous Sub B	2,896	0	350	0	0	0	350	0	215	40	8	0	113	0	0	0	376	2,870
301.21063-S-Area Landfill	15	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	15

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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 Disb.	Closing Balance
301.21064-Utility Envir R	(1)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(1)
301.21065-Federal Grant I	21,708	0	40	0	0	9,000	9,040	0	8,495	168	0	0	0	0	0	1,041	9,704	21,044
301.21066-Low Level Radio	(701)	0	2,811	0	0	0	2,811	0	1,441	233	47	0	975	0	0	433	3,129	(1,019)
301.21067-Recreation Acco	25,502	0	10,200	0	0	0	10,200	0	2,322	776	85	0	887	0	0	455	4,525	31,177
301.21077-Public Safety R	36	0	30	0	0	0	30	0	0	38	0	0	0	0	0	0	38	28
301.21080-Encon Magazine	287	0	705	0	0	0	705	0	0	164	0	0	0	0	0	150	314	678
301.21081-Environmental R	(114,597)	0	28,600	0	0	0	28,600	0	12,046	2,439	447	0	5,965	0	0	6,187	27,084	(113,081)
301.21082-Natural Resourc	(3,235)	0	6,500	0	0	0	6,500	0	3,581	583	102	0	2,347	0	0	0	6,613	(3,348)
301.21083-UST-Trust Recov	1,002	0	12	0	0	0	12	0	0	0	0	0	0	0	0	0	0	1,014
301.21084-Mined Land Recl	9,884	0	4,210	0	0	0	4,210	0	1,955	105	67	0	1,308	0	0	0	3,435	10,659
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	15,320	0	6,000	0	0	0	6,000	0	3,849	480	117	0	2,425	0	0	0	6,871	14,449
302.21150-Conservation	55,490	0	43,222	0	0	75	43,297	0	21,108	5,724	609	0	12,663	0	0	1,820	41,924	56,863
302.21151-Marine Resource	9,755	0	1,480	0	0	0	1,480	0	1,077	0	33	0	666	0	0	0	1,776	9,459
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	737	0	55	0	0	0	55	0	66	9	2	0	38	0	0	0	115	677
302.21154-Fish And Game T	88,558	0	2,000	0	0	0	2,000	0	0	0	0	0	0	0	0	75	75	90,483
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 Donatio	111	0	25	0	0	0	25	0	0	0	0	0	0	0	0	0	0	136
302.21158-OUTDOOR REC & T	102	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	102
303.21201-Oil Spill - DAC	4	0	657	0	0	705	1,362	0	861	65	23	0	585	0	0	0	1,534	(168)
303.21202-Oil Sp Relocatn	4	0	0	0	0	301	301	0	201	11	6	0	147	0	0	0	365	(60)
303.21203-Oil Spill - DEC	(2)	0	0	0	0	18,000	18,000	0	11,292	1,676	363	0	7,545	0	0	0	20,876	(2,878)
303.21204-Oil Spill - DAC	12,011	0	43,996	0	0	0	43,996	0	0	0	0	0	0	0	0	32,793	32,793	23,214
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	1,725	50	55	0	1,029	0	0	0	2,859	(2,552)
305.21251-OSH Trng & Educ	4,817	0	26,357	0	0	0	26,357	0	15,346	23,555	628	0	9,216	0	0	870	49,615	(18,441)
305.21252-OSHA Inspection	1,438	0	22,139	0	0	0	22,139	0	14,530	4,472	518	0	9,039	0	0	548	29,107	(5,530)
306.21301-CSF Regis Fee	13,347	0	8,200	0	0	0	8,200	0	700	10,600	0	0	400	0	0	0	11,700	9,847
307.21351-Equipment Loan	593	0	15	0	0	0	15	0	0	110	0	0	0	0	0	0	110	498
313.21401-Pub Tran Systms	26,182	108,452	0	0	0	17,406	125,858	124,335	726	206	26	0	505	0	0	0	125,798	26,242
313.21402-Metropolitan Ma	965,321	3,221,408	17,500	0	0	4,175	3,243,083	2,974,490	2,826	433	103	0	1,965	0	0	1,000	2,980,817	1,227,587
313.21403-Urban Mass Tran	133	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	133
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-Operatng Permit	(51,328)	0	9,200	0	0	0	9,200	0	3,624	2,047	86	0	1,763	0	0	0	7,520	(49,648)
314.21452-Mobile Source	16,403	0	33,000	0	0	0	33,000	0	17,077	2,669	532	0	11,485	0	0	6,404	38,167	11,236
318.21501-Housing Reserve	83	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	83
321.21551-Legisl Comp R&D	14,879	0	1,717	0	0	0	1,717	0	0	950	0	0	0	0	0	0	950	15,646
321.21552-Demographics/Re	77	0	2	0	0	0	2	0	0	0	0	0	0	0	0	0	0	79
330.40350-S U Dorm Income	347,502	0	402,216	0	0	0	402,216	0	0	0	0	0	0	0	0	406,611	406,611	343,107
332.21651-Brummer Award	50	0	6	0	0	0	6	0	0	6	0	0	0	0	0	0	6	50
332.21652-William Vorce F	288	0	12	0	0	0	12	0	0	0	0	0	0	0	0	0	0	300
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	80	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	80
332.21656-Helen Hayes Hos	15	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	15
332.21657-Cunningham Fund	100	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	100
333.21700-Wintr Sports Ed	0	0	75	0	0	0	75	0	0	75	0	0	0	0	0	0	75	0
335.21750-Nys Musical Ins	0	0	850	0	0	0	850	0	0	0	0	0	0	0	0	0	0	850
338.21851-Arts Capital Re	159	0	60	0	0	0	60	196	0	0	0	0	0	0	0	0	196	23
340.22501-CFIA Undistrib	8,137	0	150	0	0	135,400	135,550	135,400	2,300	100	0	0	1,200	0	0	0	139,000	4,687
341.22552-DFY-NYC Summer	63	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	63
345.22652-L I Vets Home	35,354	0	71,061	0	0	11	71,072	0	44,036	23,215	0	0	0	0	0	0	67,251	39,175
345.22653-S U Genl IFR	931,375	0	1,055,648	0	0	0	1,055,648	0	340,132	689,742	0	0	10,300	0	0	82,109	1,122,283	864,740
345.22654-S U Inc Offset	(24,451)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(24,451)
345.22655-Gen Rev Offset	407,810	0	1,442,431	0	0	1,796,025	3,238,456	0	2,935,627	428,645	0	0	611	0	0	106,215	3,471,098	175,168

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345.22656-S U Hosp Ops	98,815	0	3,754,519	0	0	1,043,150	4,797,669	0	1,973,941	2,227,823	0	0	881,608	0	0	0	5,083,372	(186,888)
345.22657-SUNY Stabilizat	210,985	0	26,155	0	0	5,000	31,155	0	0	15,000	0	0	0	0	0	0	15,000	227,140
345.22658-State Univ Hosp	17,418	0	71,065	0	0	0	71,065	0	59,141	3,107	0	0	0	0	0	0	62,248	26,235
345.22659-SUNY Tuition Re	241,025	0	109,778	0	0	0	109,778	0	62,489	71,898	0	0	21	0	0	0	134,408	216,395
346.22700-Chem Dep Srvcs	7,475	0	7,433	0	0	0	7,433	0	0	7,410	0	0	0	0	0	0	7,410	7,498
349.22751-Lk George Park	363	0	1,208	0	0	50	1,258	0	1,100	812	35	0	500	0	0	0	2,447	(826)
354.22801-MVTIFA	9,923	0	5,200	0	0	0	5,200	4,237	140	8	0	0	0	0	0	0	4,385	10,738
354.22802-St Police MV En	344,259	0	118,825	0	0	0	118,825	0	4,416	5,735	0	0	0	0	0	112,420	122,571	340,513
355.22851-Great Lakes Pro	526	0	160	0	0	0	160	0	84	70	3	0	61	0	0	0	218	468
359.22901-Revenue Maximiz	1,577	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,577
359.22902-Local Maximizat	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1
359.22903-Rev Maxim Contr	(1,552)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(1,552)
360.22950-Housing Develop	3,677	0	900	0	0	0	900	3,102	0	0	0	0	0	0	0	0	3,102	1,475
362.23001-DOT Comm Veh Sa	(26,403)	0	3,068	0	0	0	3,068	0	3,462	591	0	0	0	0	0	0	4,053	(27,388)
365.23051-Vocatl Rehabil	236	0	70	0	0	0	70	20	0	29	0	0	0	0	0	0	49	257
366.23101-Drinking Water	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1
366.23102-Drink Water DOH	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,108	1,108	(1,108)
368.23151-NYC County Cler	(35,482)	0	36,000	0	0	2,700	38,700	0	28,700	1,100	0	0	17,300	0	0	0	47,100	(43,882)
369.23201-Jud Data Proc O	18,313	0	67,000	0	0	0	67,000	0	40,800	100	0	0	22,600	0	0	0	63,500	21,813
385.23501-Lk Placid Train	402	0	85	0	0	0	85	0	0	75	0	0	0	0	0	0	75	412
390.23551-Indigent Legal	710,580	0	340,000	0	0	0	340,000	307,684	4,986	25,813	158	0	3,050	0	0	129,860	471,551	579,029
482.23601-UI Sp Int & Pen	59,768	0	15,866	0	0	0	15,866	0	207	1,067	51	0	1,173	0	0	5,163	7,661	67,973
S01.23701-Commercial Gami	41,588	0	606,000	0	0	0	606,000	232,922	189	0	6	0	126	0	0	0	233,243	414,345
S01.23702-Comm Game Regul	(16,936)	0	5,041	0	0	0	5,041	0	5,870	270	200	0	3,776	0	0	2	10,118	(22,013)
S01.23703-Prob Gambl Svcs	10,174	0	15,300	0	0	0	15,300	19,785	444	0	15	0	265	0	0	0	20,509	4,965
S02.23750-Med Can Collect	(16)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(16)
S02.23752-MCF - Cnty Dist	568	3,000	0	0	0	0	3,000	5,850	0	0	0	0	0	0	0	0	5,850	(2,282)
S02.23753-MCF - Law Enfor	2,644	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2,644
S02.23754-MCF - Addiction	1,256	0	0	0	0	0	0	1,256	0	0	0	0	0	0	0	0	1,256	0
S02.23755-MCF-Hlth Operat	913	0	0	0	0	3,163	3,163	0	1,697	768	55	0	1,098	0	0	0	3,618	458
S03.23800-Inter Recip Pos	6,333	0	1,200	0	0	0	1,200	0	484	470	13	0	313	0	0	93	1,373	6,160
S03.23801-Hwy Use Tax Adm	4,435	500	500	0	0	0	1,000	0	181	202	6	0	111	0	0	0	500	4,935
S03.23802-Cure Childhood	506	0	250	0	0	0	250	500	0	0	0	0	0	0	0	0	500	256
S03.23804-Lupus Research	421	0	60	0	0	0	60	100	0	0	0	0	0	0	0	0	100	381
S03.23806-NYS Secure Choi	(3,235)	0	0	0	0	0	0	0	700	770	30	0	500	0	0	0	2,000	(5,235)
S03.23807-Military Fam Re	350	0	50	0	0	0	50	165	0	0	0	0	0	0	0	0	165	235
S03.23808-Gifts For Food	1,144	0	250	0	0	0	250	500	0	0	0	0	0	0	0	0	500	894
S03.23809-NYS ALS Res&Edu	358	0	60	0	0	0	60	75	0	0	0	0	0	0	0	0	75	343
S03.23810-Down's Syn Res	11	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	11
S03.23811-School Bas Hlth	178	0	50	0	0	0	50	14	0	0	0	0	0	0	0	0	14	214
S03.23812-WTC Mem Scholar	520	0	83	0	0	0	83	0	0	0	0	0	0	0	0	0	0	603
S03.23813-Leuk Lymph Myel	499	0	100	0	0	0	100	171	0	0	0	0	0	0	0	0	171	428
S03.23814-Gift to the Art	70	0	300	0	0	0	300	300	0	0	0	0	0	0	0	0	300	70
S03.23815-Sr Well Nutriti	621	0	80	0	0	0	80	250	0	0	0	0	0	0	0	0	250	451
S03.23817-Opioid Settle	320,510	0	89,650	0	0	0	89,650	78,670	141	2,529	5	0	84	0	0	0	81,429	328,731
S03.23818-SUD Ed & Recov	214	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	214
S03.23819-Gift Gun Vio Re	113	0	30	0	0	0	30	0	0	0	0	0	0	0	0	0	0	143
S03.23820-Lyme&Tick Res	90	0	0	0	0	0	0	12	0	0	0	0	0	0	0	0	12	78
S03.23821-Gifts State Lib	134	0	57	0	0	0	57	0	0	0	0	0	0	0	0	0	0	191
S04.24950-Fan Sports Educ	10,897	0	13,000	0	0	0	13,000	0	0	0	0	0	0	0	0	21,070	21,070	2,827
S04.24951-Fan Sport Admin	(33)	0	0	0	0	0	0	0	86	278	3	0	64	0	0	0	431	(464)
S06.24850-Hlth Care Trans	532,584	0	12,000	0	0	0	12,000	0	0	0	0	0	0	0	0	294,584	294,584	250,000
S07.24900-Hlth Caritable	25	0	4	0	0	0	4	0	0	0	0	0	0	0	0	0	0	29
S07.24901-Elem Sec Ed Cha	143	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	143
S08.24800-NY Cannabis Rev	143,820	284,000	0	0	0	0	284,000	0	26,348	54,193	1,082	0	15,803	0	0	160,820	258,246	169,574
S08.24801-Cannabis Educat	4,567	0	200	0	0	57,528	57,728	0	0	0	0	0	0	0	0	50,000	50,000	12,295
S08.24802-NYS Drug Tr&Ed	7,519	0	0	0	0	28,764	28,764	11,466	632	63	18	0	398	0	0	0	12,577	23,706

CASH COMBINING STATEMENT BY ACCOUNT
SPECIAL REVENUE OTHER FUNDS (Excluding Fund 339)
FY 2027
(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
S08.24803-NYS Com Grants	13,698	0	0	0	0	57,528	57,528	5,000	0	0	0	0	0	0	0	0	5,000	66,226
S09.24955-Mob Sports Wage	116,079	0	1,357,000	0	0	0	1,357,000	1,455,798	0	0	0	0	0	0	0	0	1,455,798	17,281

CASH COMBINING STATEMENT BY ACCOUNT
MISCELLANEOUS SPECIAL REVENUE FUND (339)
FY 2027
(thousands of dollars)

Account Code-Name	Opening Balance	Taxes	Miscellaneous Receipts	Federal Receipts	Bond & Note Proceeds	Transfers From	Total Receipts	Assistance and Grants	PS	NPS	Indirect Costs	UI Benefits	GSCs	Debt	Capital	Transfers To	Closing Balance
339.21901-Article VII Int	10,747	0	500	0	0	0	500	133	0	0	0	0	0	0	0	0	11,114
339.21902-S P A R C S	13,196	0	6,600	0	0	8	6,608	0	985	3,976	33	0	725	0	0	36	14,049
339.21904-Fire Prev/Code	194,580	0	14,810	0	0	0	14,810	0	1,863	731	82	0	1,806	0	0	97,060	107,848
339.21905-NYS Twy Police	5,141	0	64,213	0	0	3,000	67,213	0	42,096	31	0	0	26,001	0	0	0	4,226
339.21906-DMV Seiz Assets	2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2
339.21907-Mental Hygiene	(2,134)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(2,134)
339.21909-M H Patient Inc	9	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	9
339.21911-Fin Cntrl Board	(712)	0	3,099	0	0	0	3,099	0	1,444	799	45	0	799	0	0	12	(712)
339.21912-Reg of Racing	(2,139)	0	12,647	0	0	0	12,647	0	5,911	3,684	236	0	1,378	0	0	458	(1,159)
339.21914-S U Constr Fund	135	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	135
339.21916-Nurses Aide Reg	1,261	0	48	0	0	0	48	0	0	0	0	0	0	0	0	0	1,309
339.21917-Med Frd Seized	122	0	180	0	0	0	180	0	0	180	0	0	0	0	0	0	122
339.21918-Child Care & Pr	4,432	0	272	0	0	0	272	100	0	0	0	0	0	0	0	0	4,604
339.21919-Cyber Sec Upgr	1,419	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,419
339.21920-Cert of Need	34,433	0	11,080	0	0	0	11,080	0	2,556	1,295	91	0	1,802	0	0	4,726	35,043
339.21921-Lobbying Enforc	2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2
339.21922-Continuing Care	2,237	0	131	0	0	0	131	0	76	6	2	0	37	0	0	0	2,247
339.21923-DOL Fee Penalty	23,266	0	20,383	0	0	800	21,183	0	10,040	6,336	239	0	4,672	0	0	931	22,231
339.21924-Educ Museum	485	0	892	0	0	0	892	0	306	371	10	0	190	0	0	6	494
339.21925-Ns Hm Receivshp	1,282	0	25	0	0	0	25	0	0	0	0	0	0	0	0	0	1,307
339.21926-3rd Party Hlth	567	0	24	0	0	0	24	0	0	0	0	0	0	0	0	0	591
339.21927-Boating Noise L	2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2
339.21928-I Love NY Ves	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1
339.21929-Summer Sch Arts	486	0	684	0	0	0	684	0	121	602	4	0	79	0	0	0	364
339.21930-I Lve NY W Boat	610	0	280	0	0	0	280	0	70	25	4	0	59	0	0	0	732
339.21932-Snowmobile	7,358	0	6,650	0	0	0	6,650	6,650	111	150	9	0	81	0	0	0	7,007
339.21933-Tr Surplus Prop	19,114	0	2,200	0	0	0	2,200	0	0	0	0	0	0	0	0	974	20,340
339.21934-Hosp & Nurs Mgt	5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	5
339.21935-Watershed Prtnr	(4)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(4)
339.21936-World Univ Game	3	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	3
339.21937-S U Dorm Reimb	(6)	0	0	0	0	298,049	298,049	0	149,791	148,218	0	0	40	0	0	0	(6)
339.21938-ODTA Train Cont	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1
339.21939-ODTA State Matc	3	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	3
339.21941-Methadone Regis	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1
339.21943-Energy Research	(1)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(1)
339.21944-Radiology	8,025	0	4,000	0	0	0	4,000	3,000	842	185	32	0	489	0	0	0	7,477
339.21945-Crim Jus Improv	25,654	0	16,373	0	0	38,938	55,311	47,058	3,987	6,229	147	0	2,373	0	0	737	20,434
339.21948-Farm Prod Insp-	870	0	1,390	0	0	0	1,390	0	724	124	22	0	436	0	0	0	954
339.21950-FgrprintID&Tech	134,161	0	16,650	0	0	0	16,650	1,650	0	1,873	0	0	0	0	0	14,543	132,745
339.21953-NY Fire Academy	325	0	468	0	0	0	468	0	333	383	10	0	258	0	0	0	(191)
339.21958-Domestic Awaren	78	0	7	0	0	0	7	0	0	3	0	0	0	0	0	0	82
339.21959-Environmental L	3,650	0	4,121	0	0	0	4,121	0	1,812	650	57	0	1,301	0	0	283	3,668
339.21960-HESC Ins Prem P	13,361	0	300	0	0	0	300	0	775	2,000	0	0	350	0	0	0	10,536
339.21961-Train Mgmt Eval	(37)	0	1,200	0	0	0	1,200	0	1,756	116	55	0	1,221	0	0	0	(1,985)
339.21962-Clin Lab Refrnc	(11,067)	0	15,759	0	0	0	15,759	0	5,825	2,538	184	0	3,396	0	0	5,453	(12,704)
339.21964-Pub Emp Rel Brd	1,058	0	86	0	0	0	86	0	0	51	0	0	0	0	0	0	1,093
339.21965-Radio Hlth Prot	134	0	6,432	0	0	0	6,432	0	2,401	1,274	77	0	1,792	0	0	730	292
339.21966-Cons Food Indus	57	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	57
339.21967-OHRD St Match	5,469	0	100	0	0	1,400	1,500	0	0	4,354	0	0	0	0	0	0	2,615
339.21968-Educatn Library	268	0	65	0	0	0	65	0	0	65	0	0	0	0	0	0	268
339.21969-Teacher Certif	14,210	0	8,138	0	0	0	8,138	0	4,783	752	104	0	3,042	0	0	501	13,166
339.21970-Banking Deptmnt	35,782	0	113,159	0	0	0	113,159	0	54,067	24,693	1,676	0	40,056	0	0	5,600	22,849

CASH COMBINING STATEMENT BY ACCOUNT
MISCELLANEOUS SPECIAL REVENUE FUND (339)
FY 2027
(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
339.21971-Cable TV Accnt	17,738	0	3,500	0	0	0	3,500	0	1,401	109	50	0	945	0	0	0	18,733
339.21972-Econ Devel Asst	421	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	421
339.21973-Fin Svcs Seized	2	0	250	0	0	0	250	0	0	250	0	0	0	0	0	0	2
339.21975-ODD Earned Revn	(1)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(1)
339.21976-Motorcycle Sfty	(1)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(1)
339.21977-Business and Li	496,408	0	140,000	0	0	0	140,000	0	34,121	24,074	1,028	0	18,261	0	0	297,047	261,877
339.21978-Indir Cost Reco	3,518	0	437	0	0	29,014	29,451	0	10,235	4,971	279	0	6,569	0	0	2,757	8,158
339.21979-High School Equ	2,341	0	225	0	0	0	225	0	0	250	0	0	0	0	0	0	2,316
339.21980-OTDA Program	2,292	0	0	0	0	500	500	0	0	200	0	0	128	0	0	0	2,464
339.21981-Disas Prep Conf	28	0	1	0	0	0	1	0	0	0	0	0	0	0	0	29	0
339.21982-Administration	5,609	0	158	0	0	13,390	13,548	0	3,628	7,285	115	0	2,860	0	0	560	4,709
339.21983-Rail Safety Ins	4	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	4
339.21985-Abandon Prop Au	3	0	24,062	0	0	0	24,062	0	17,854	8,735	348	0	0	0	0	0	(2,872)
339.21986-Seized Assets	34	0	2	0	0	0	2	0	0	0	0	0	0	0	0	0	36
339.21987-Spinal Injury	28,203	0	1,032	0	0	8,500	9,532	8,500	0	0	0	0	0	0	0	0	29,235
339.21988-Child Supp Rev	78	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	78
339.21989-Mult Agen Train	(1,075)	0	0	0	0	13,713	13,713	0	1,958	10,314	61	0	1,361	0	0	0	(1,056)
339.21990-OCTF Crime Forf	2,579	0	1,545	0	0	0	1,545	0	0	1,545	0	0	0	0	0	0	2,579
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	320	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	320
339.21993-Radon Detection	970	0	68	0	0	0	68	0	0	34	0	0	0	0	0	0	1,004
339.21994-Insurance Dept	202,391	0	336,843	0	0	0	336,843	93,781	125,674	37,401	3,684	0	87,755	0	0	8,400	182,539
339.21995-Workers' Compen	25,896	0	251,625	0	0	0	251,625	0	100,609	64,285	2,680	0	66,377	0	0	42,753	817
339.21996-Fire Protection	(1)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(1)
339.21998-Public Work Enf	19,712	0	8,400	0	0	0	8,400	0	3,857	2,216	145	0	2,140	0	0	564	19,190
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 Wi	(58)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(58)
339.219IG-Ins Genl Operns	(22)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(22)
339.219SA-Health Services	31	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	31
339.219XX-A&M-Aggregated	2,603	0	20,800	0	0	0	20,800	0	475	20,014	15	0	286	0	0	0	2,613
339.219YL-OGS Bldg Admin	25,820	0	18,197	0	0	0	18,197	0	3,312	4,116	107	0	2,226	0	0	0	34,256
339.219YN-OGS Std & Purch	30,300	0	5,660	0	0	0	5,660	0	962	4,379	31	0	646	0	0	3,000	26,942
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	1,333	0	10,044	0	0	0	10,044	6,490	1,670	114	146	0	2,630	0	0	696	(369)
339.22003-Bell Jar Collec	105	0	1,875	0	0	0	1,875	0	548	437	22	0	409	0	0	500	64
339.22004-Ind & Util Serv	4,849	0	2,547	0	0	0	2,547	0	1,750	150	46	0	1,076	0	0	0	4,374
339.22008-Courts Special	(1,442)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(1,442)
339.22009-Asbestos Trning	868	0	867	0	0	0	867	0	356	43	12	0	247	0	0	18	1,059
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	82,998	0	122,127	0	0	0	122,127	0	62,073	9,972	1,957	0	44,931	0	0	6,128	80,064
339.22012-Atty Licensing	32,812	0	43,000	0	0	0	43,000	0	40,000	8,600	0	0	20,000	0	0	0	7,212
339.22014-DSS Prov Recovs	237	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	237
339.22015-Crimes Against	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1
339.22017-Camp Smith Bill	942	0	197	0	0	0	197	0	0	205	0	0	0	0	0	0	934
339.22020-Comm Feed Lic	(1)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(1)
339.22021-Regulation of M	(1)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(1)
339.22023-Discover Queens	49	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	49
339.22024-Reven Arrearage	233,014	0	27,000	0	0	0	27,000	0	530	1,345	15	0	310	0	0	22,487	235,327
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	10,597	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	10,597
339.22027-Spec Conserv Ac	3	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	3

CASH COMBINING STATEMENT BY ACCOUNT
MISCELLANEOUS SPECIAL REVENUE FUND (339)
FY 2027
(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
339.22028-State Central R	29,102	0	4,900	0	0	0	4,900	0	157	0	5	0	109	0	0	97	33,634
339.22029-Plant Industry	1,383	0	529	0	0	0	529	0	809	91	26	0	486	0	0	0	500
339.22032-Batavia School	(13,795)	0	9,600	0	0	900	10,500	0	6,004	1,356	164	0	3,875	0	0	1,701	(16,395)
339.22033-Alcohol Beverag	(2)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(2)
339.22034-Investment Serv	8,415	0	4,038	0	0	0	4,038	0	2,070	673	64	0	1,231	0	0	0	8,415
339.22035-Diabetes Resear	183	0	118	0	0	0	118	0	0	0	0	0	0	0	0	0	301
339.22037-Keep Kids Drug	128	0	9	0	0	0	9	0	0	0	0	0	0	0	0	0	137
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	(2,170)	0	6,213	0	0	0	6,213	0	3,294	760	108	0	2,274	0	0	0	(2,393)
339.22040-Senate Recyclab	815	0	20	0	0	0	20	0	0	0	0	0	0	0	0	0	835
339.22041-Medicaid Fraud	36,935	0	15,955	0	0	0	15,955	0	8,782	2,474	1,122	0	5,162	0	0	0	35,350
339.22042-DED Marketing A	6,799	0	1,944	0	0	0	1,944	0	63	1,710	2	0	28	0	0	0	6,940
339.22044-Tug Hill Admin	114	0	188	0	0	0	188	0	29	153	0	0	0	0	0	0	120
339.22045-Settlement Enf	459	0	541	0	0	0	541	491	0	50	0	0	0	0	0	0	459
339.22046-Regulation of I	(136,884)	0	13,388	0	0	0	13,388	0	9,293	752	299	0	6,205	0	0	0	(140,045)
339.22047-NYS FLEX Spend	3,599	0	750	0	0	0	750	0	0	346	0	0	0	0	0	0	4,003
339.22050-Crime Victims B	3	0	105	0	0	0	105	0	0	82	0	0	0	0	0	0	26
339.22051-Ofc of Professi	106,814	0	73,128	0	0	0	73,128	0	30,551	13,536	695	0	19,729	0	0	16,677	98,754
339.22052-Armory Rental A	2,561	0	0	0	0	0	0	0	0	495	0	0	0	0	0	0	2,066
339.22053-Rome School	(11,182)	0	9,600	0	0	1,020	10,620	0	4,496	744	123	0	2,907	0	0	1,330	(10,162)
339.22054-Seized Assets	2,454	0	1,300	0	0	0	1,300	0	0	1,650	0	0	0	0	0	0	2,104
339.22055-Traf Adjudicatn	(92,166)	0	34,000	0	0	0	34,000	0	22,181	6,580	690	0	15,048	0	0	477	(103,142)
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	2,167	0	1,000	0	0	0	1,000	0	0	1,000	0	0	0	0	0	0	2,167
339.22060-Credential Srvs	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	97,920	0	79,653	0	0	0	79,653	0	36,881	24,553	1,420	0	16,799	0	0	0	97,920
339.22063-Cultural Educat	(10,062)	0	31,608	0	0	12,000	43,608	0	13,513	8,148	355	0	9,398	0	0	3,302	(1,170)
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	127	0	10	0	0	0	10	0	0	0	0	0	0	0	0	0	137
339.22067-Trans Regul Acc	12,254	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2,443	9,811
339.22068-Cons Prot Acct	6,400	0	91	0	0	0	91	0	0	67	0	0	174	0	0	0	6,250
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	5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	5
339.22074-FMS Account	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1
339.22075-Funeral	2,615	0	1,028	0	0	0	1,028	0	240	13	8	0	178	0	0	108	3,096
339.22076-FSHRP	16	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	16
339.22077-Educ Archives	61	0	15	0	0	0	15	0	0	15	0	0	0	0	0	0	61
339.22078-Local Services	1,526	0	1,153	0	0	0	1,153	0	722	50	19	0	373	0	0	0	1,515
339.22079-DOT-Accident Da	(3)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(3)
339.22080-Adult Shelter	8,258	0	2,600	0	0	0	2,600	0	0	0	0	0	0	0	0	3,500	7,358
339.22081-QAA Earned Rev	494	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	494
339.22082-Family Pres Svc	14,938	0	0	0	0	3,618	3,618	2,732	0	0	0	0	0	0	0	0	15,824
339.22084-Federal-Seized	0	0	0	0	0	0	0	0	0	38	0	0	0	0	0	0	(38)
339.22085-DHCR Mortgage S	(3,205)	0	3,833	0	0	0	3,833	0	2,278	600	0	0	0	0	0	0	(2,250)
339.22086-OMH-Research OH	97	0	2,920	0	0	0	2,920	0	0	2,920	0	0	0	0	0	0	97
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	16,154	0	30,000	0	0	0	30,000	990	13,770	6,655	395	0	8,137	0	0	3,800	12,407
339.22089-Hway Const & Ma	2,518	0	260	0	0	0	260	0	0	135	0	0	0	0	0	0	2,643
339.22090-Housing Indirec	10,658	0	0	0	0	5,250	5,250	0	3,183	200	0	0	0	0	0	201	12,324
339.22091-Adult Home Qual	4,350	0	686	0	0	0	686	0	0	0	0	0	0	0	0	0	5,036

CASH COMBINING STATEMENT BY ACCOUNT
MISCELLANEOUS SPECIAL REVENUE FUND (339)
FY 2027
(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
339.22092-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	4	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	4
339.22095-IG Szd Assets	91	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	91
339.22096-Leg Svcs Assist	204,496	0	50,100	0	0	0	50,100	19,265	0	0	0	0	0	0	0	39,830	195,501
339.22097-Loc Pub Hlth	16,452	0	3,405	0	0	0	3,405	0	299	2	10	0	236	0	0	63	19,247
339.22099-Voting Mach Exa	(336)	0	0	0	0	0	0	0	0	750	0	0	0	0	0	0	(1,086)
339.22100-DHCR HCA Applic	(14,765)	0	5,000	0	0	0	5,000	0	2,127	550	92	0	2,106	0	0	0	(14,640)
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	14,563	0	3,868	0	0	0	3,868	0	1,206	489	40	0	465	0	0	5,069	11,162
339.22104-CHCCDP Transfer	(1)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(1)
339.22105-Tobacco Enforce	2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2
339.22108-Hwy Rev/Soc Sec	859	0	125	0	0	0	125	0	0	262	0	0	0	0	0	0	722
339.22109-Conference & Sp	186	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	186
339.22110-Assisted Living	5,291	0	912	0	0	0	912	250	0	0	0	0	0	0	0	0	5,953
339.22111-OCFS Program	461	0	0	0	0	0	0	0	0	698	0	0	0	0	0	0	(237)
339.22112-OTDA Income Acc	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1
339.22114-Disabil Determs	3	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	3
339.22116-Special Medical	2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2
339.22117-Litigation Sett	39,995	0	105,721	0	0	0	105,721	0	37,701	46,666	1,203	0	23,110	0	0	0	37,036
339.22118-Animal Populati	99	0	855	0	0	0	855	0	0	876	0	0	0	0	0	0	78
339.22119-Love Your Libra	139	0	65	0	0	0	65	250	0	0	0	0	0	0	0	0	(46)
339.22120-DISTINCTIVE PLA	0	0	0	0	0	0	0	0	15	0	1	0	9	0	0	0	(25)
339.22122-Local Wireless	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1
339.22123-Pub Safe Commun	359,250	0	152,000	0	0	0	152,000	72,487	39,462	47,036	0	0	0	0	0	57,726	294,539
339.22124-Cuba Lake Mgmt	181	0	200	0	0	0	200	0	0	217	0	0	0	0	0	5	159
339.22126-St Justice Inst	(1)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(1)
339.22128-Med Reimb Acct	919	0	1,500	0	0	0	1,500	1,000	0	0	0	0	0	0	0	0	1,419
339.22130-Low Inc Housing	17,117	0	3,631	0	0	0	3,631	0	2,448	500	74	0	1,653	0	0	150	15,923
339.22131-Medicaid Inquir	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1
339.22132-New York Alert	(3)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(3)
339.22133-Procure Op News	61	0	0	0	0	0	0	0	40	135	0	0	0	0	0	0	(114)
339.22134-OVS RESTITUTION	232	0	593	0	0	0	593	0	502	118	0	0	0	0	0	0	205
339.22135-EFC Corp Admin	(2)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(2)
339.22136-Food Prod Ctr	4,940	0	1,323	0	0	0	1,323	0	223	1,073	6	0	142	0	0	0	4,819
339.22137-Pet Dealer	30	0	32	0	0	0	32	0	0	0	0	0	0	0	0	0	62
339.22138-Auth Bdgt Offce	2,766	0	50	0	0	4,078	4,128	0	2,059	509	53	0	1,459	0	0	0	2,814
339.22139-Patient Safety	7,024	0	1,034	0	0	0	1,034	0	0	0	0	0	0	0	0	0	8,058
339.22140-Helen Hayes Hos	36,692	0	3,115	0	0	60,548	63,663	0	46,501	16,383	38	0	3,976	0	0	1,286	32,171
339.22141-NYC Veterans	16,191	0	350	0	0	46,034	46,384	0	24,919	11,620	28	0	2,819	0	0	285	22,904
339.22142-NYS Home-Vetera	2,802	0	120	0	0	32,659	32,779	0	19,758	9,200	20	0	1,974	0	0	462	4,167
339.22143-WNY Vets Home	3,912	0	208	0	0	19,595	19,803	0	8,907	7,202	10	0	1,002	0	0	132	6,462
339.22144-Montrose S V H	11,634	0	30	0	0	38,186	38,216	0	24,745	8,759	20	0	2,262	0	0	228	13,836
339.22145-DOH Hospital Ho	16,415	0	270	0	0	143,025	143,295	0	0	0	0	0	0	0	0	141,413	18,297
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	33,545	0	5,904	0	0	0	5,904	4,000	123	0	3	0	74	0	0	0	35,249
339.22149-Motor Fuel Qual	489	0	2,800	0	0	0	2,800	0	1,276	1,228	39	0	768	0	0	0	(22)
339.22150-Weights Measure	428	0	325	0	0	0	325	0	247	102	8	0	149	0	0	0	247
339.22151-Defer Comp Adm	(133)	0	820	0	0	0	820	0	694	75	25	0	398	0	0	0	(505)
339.22152-Hazard Abatemen	1,008	0	200	0	0	0	200	150	0	0	0	0	0	0	0	0	1,058
339.22153-Education Stats	2,360	0	94	279	0	0	373	0	0	38	5	0	94	0	0	26	2,570

CASH COMBINING STATEMENT BY ACCOUNT
MISCELLANEOUS SPECIAL REVENUE FUND (339)
FY 2027
(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
339.22154-Real Estate Fin	564	0	4,006	0	0	0	4,006	0	1,210	1,555	39	0	780	0	0	0	986
339.22156-NYC Rent Rev	25,056	0	86,426	0	0	0	86,426	0	34,468	14,118	1,810	0	25,910	0	0	4,115	31,061
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	2,943	0	550	0	0	0	550	0	330	53	12	0	284	0	0	0	2,814
339.22159-CSFP Salvage Ac	33	0	4	0	0	0	4	0	0	0	0	0	0	0	0	0	37
339.22161-ES Stem Cell Tr	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	550	(549)
339.22162-Systems & Tech	29,021	0	7,300	0	0	0	7,300	0	455	650	15	0	280	0	0	4,487	30,434
339.22163-Patron Services	11,388	0	83,416	0	0	0	83,416	0	44,778	43,027	0	0	5,214	0	0	3,992	(2,207)
339.22165-Trans Aviatn	1,210	0	4,410	0	0	0	4,410	0	0	4,972	0	0	0	0	0	0	648
339.22166-Teacher Ed Accr	13	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	13
339.22167-Training Academ	502	0	10	0	0	0	10	0	0	10	0	0	0	0	0	0	502
339.22168-Tax Rev Arrear	5,808	0	0	0	0	1,500	1,500	0	0	2,000	0	0	0	0	0	0	5,308
339.22169-TSCR Account	203,579	0	539,000	0	0	0	539,000	138,000	0	0	0	0	0	0	0	346,000	258,579
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	1,518	0	39	0	0	2,587	2,626	0	0	3,663	0	0	0	0	0	0	481
339.22172-Undrgrnd Sfty T	(3)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(3)
339.22173-Vol Fire Rec&Re	2,344	0	200	0	0	0	200	200	0	0	0	0	0	0	0	0	2,344
339.22174-HAVA Match	687	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	687
339.22175-VRSS	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1
339.22177-Occ Hlth Clinic	456	0	14,983	0	0	20	15,003	14,560	466	11	14	0	310	0	0	98	0
339.22178-Crim Back Check	476	0	22	0	0	0	22	0	0	0	0	0	0	0	0	0	498
339.22181-NYS Water Rescu	29	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	29
339.22182-OWIG Adm Reimb	244	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	244
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	922	0	40	0	0	0	40	0	0	0	0	0	0	0	0	0	962
339.22186-Yth Fac PerDiem	726	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	726
339.22187-Provider Assess	200,044	0	1,080,000	0	0	0	1,080,000	1,080,000	0	0	0	0	0	0	0	0	200,044
339.22188-Fed Indirect Re	99	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	99
339.22189-DOCS Asset Forf	1,097	0	314	0	0	0	314	0	0	314	0	0	0	0	0	0	1,097
339.22190-Conference&Sign	(4)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(4)
339.22191-Educ Assessment	(1)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(1)
339.22192-Tax Ret Prep Fe	19,467	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	19,467
339.22193-Sales Tax Re Fe	(2)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(2)
339.22195-Equitable Shari	3,206	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	3,206
339.22196-C & F Qual Enha	17	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	17
339.22197-ULTVI Radia Dev	1,626	0	178	0	0	0	178	0	0	0	0	0	0	0	0	0	1,804
339.22198-HEP	40	0	0	0	0	0	0	0	0	300	0	0	0	0	0	0	(260)
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	16	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	16
339.22203-Article X Inter	126	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	126
339.22206-Wholesale Mkt	4,880	0	0	0	0	0	0	0	0	700	0	0	0	0	0	0	4,180
339.22207-Tech Financing	56	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	56
339.22211-NYS Camp Financ	(1)	0	0	0	0	80,000	80,000	80,000	0	0	0	0	0	0	0	0	(1)
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	2,588	0	125	0	0	0	125	0	0	125	0	0	0	0	0	0	2,588
339.22214-Fireworks Reven	1,051	0	320	0	0	0	320	0	190	0	9	0	135	0	0	0	1,037
339.22215-Delivery Transf	2,509	0	1,000	0	0	0	1,000	0	0	1,000	0	0	0	0	0	0	2,509
339.22217-Eq Sh DTF Just	(2)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(2)
339.22218-Eq Sh DTF Treas	(1)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(1)
339.22221-Eq Sh Law Justi	4,266	0	1,185	0	0	0	1,185	0	0	1,585	0	0	0	0	0	0	3,866
339.22222-Eq Sh Law Treas	28	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	28
339.22226-Eq Sh SIG Treas	90	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	90

CASH COMBINING STATEMENT BY ACCOUNT
MISCELLANEOUS SPECIAL REVENUE FUND (339)
FY 2027
(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
339.22228-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	82	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	82
339.22233-Eq Shar-DMN Jus	783	0	260	0	0	0	260	0	0	250	0	0	0	0	0	0	793
339.22234-Eq Shar-DMN Tre	122	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	122
339.22235-Instit Accredit	(2)	0	570	0	0	0	570	0	314	61	6	0	171	0	0	18	(2)
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	56,905	0	2,064	0	0	0	2,064	36,837	0	0	0	0	0	0	0	2,851	19,281
339.22240-NYS Med Indmnty	(3,484)	0	0	0	0	0	0	0	1	0	1	0	1	0	0	0	(3,487)
339.22243-Securing Cities	83	0	0	0	0	0	0	0	0	315	0	0	0	0	0	0	(232)
339.22246-Behav Hlth Par	11,616	0	1,500	0	0	0	1,500	5,000	0	0	0	0	0	0	0	0	8,116
339.22247-Ent Div Job Tr	19,667	0	400	0	0	5,100	5,500	0	0	0	0	0	0	0	0	0	25,167
339.22248-CJ Discov Comp	12,308	0	300	0	0	0	300	300	0	0	0	0	0	0	0	0	12,308
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	5,095	0	1,750	0	0	0	1,750	0	1,050	175	35	0	626	0	0	0	4,959
339.22252-Elevator Safety	68	0	850	0	0	0	850	0	0	0	0	0	0	0	0	800	118
339.22253-Sch Bus Mot Edu	129	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	129
339.22254-Anti Disc Hous	4,176	0	2,000	0	0	0	2,000	0	0	2,000	0	0	0	0	0	0	4,176
339.22255-Pharm Ben Mgr R	5,364	0	930	0	0	0	930	0	55	0	3	0	34	0	0	500	5,702
339.22257-Background Chec	3,888	0	4,000	0	0	0	4,000	0	0	4,000	0	0	0	0	0	0	3,888
339.22259-Eq Sh NYWC-Trea	693	0	100	0	0	0	100	0	0	100	0	0	0	0	0	0	693
339.22260-Eq Sh NYWC-Just	139	0	50	0	0	0	50	0	0	50	0	0	0	0	0	0	139
339.22262-Virt Currency	1,140	0	930	0	0	0	930	0	55	0	3	0	34	0	0	500	1,478
339.22263-Ttl IV-E FC Enh	25,751	0	0	0	0	15,000	15,000	0	700	17,300	0	0	400	0	0	0	22,351
339.22264-NYWC Seiz Asset	339	0	150	0	0	0	150	0	0	150	0	0	0	0	0	0	339
339.22265-Ag&Farm Viabi	195	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	195
339.22266-Haz Mit Rev Loa	2,097	0	0	0	0	2,000	2,000	2,000	0	0	0	0	0	0	0	0	2,097
339.22267-Healthcare Stab	1,757,010	0	2,653,000	0	0	750,000	3,403,000	4,139,490	0	0	0	0	0	0	0	0	1,020,520
339.22269-NYW Empl Assess	1,407	0	1,554	0	0	0	1,554	0	1,554	0	0	0	0	0	0	0	1,407
339.22272-Prvt & Philanth	172	0	0	0	0	0	0	0	200	0	0	0	0	0	0	0	(28)
339.22273-Title IV-E ParS	3	0	0	0	0	10,000	10,000	9,900	0	100	0	0	0	0	0	0	3

CASH COMBINING STATEMENT
CAPITAL PROJECTS FUNDS
FY 2027
(thousands of dollars)

	STATE CAPITAL PROJECTS (30000-30049)	DEDICATED HIGHWAY AND BRIDGE TRUST (30050-30099)	STATE UNIVERSITY RESIDENCE HALLS REHABILITATION AND REPAIR (30100-30299)	NEW YORK STATE CANAL SYSTEM DEVELOPMENT (30300-30349)	STATE PARK INFRASTRUCTURE (30350-30399)	PASSENGER FACILITY CHARGE (30400-30449)	ENVIRONMENTAL PROTECTION (30450-30499)	ENERGY CONSERVATION THROUGH IMPROVED TRANSPORTATION BOND (30600-30609)	PURE WATERS BOND (30620-30629)	TRANSPORTATION CAPITAL FACILITIES BOND (30630-30639)
Opening Fund Balance	0	(527,184)	155,981	16,674	(150,163)	18	629,402	0	0	0
Receipts:										
Taxes	0	1,188,250	0	0	0	0	257,350	0	0	0
Miscellaneous Receipts	6,696,741	1,402,210	7,000	3,200	353,550	0	39,650	0	0	0
Federal Receipts	0	0	0	0	0	0	0	0	0	0
Total Receipts	6,696,741	2,590,460	7,000	3,200	353,550	0	297,000	0	0	0
Disbursements:										
Assistance and Grants	5,050,345	58,981	0	0	0	0	0	0	0	0
State Operations	0	0	0	0	0	0	0	0	0	0
General State Charges	0	0	0	0	0	0	0	0	0	0
Debt Service	0	0	0	0	0	0	0	0	0	0
Capital Projects	5,460,124	2,150,005	85,000	2,500	369,050	0	425,000	0	0	0
Total Disbursements	10,510,469	2,208,986	85,000	2,500	369,050	0	425,000	0	0	0
Other Financing Sources (Uses):										
Transfers from Other Funds	3,815,728	172,604	75,000	0	0	0	126,000	0	0	0
Transfers to Other Funds	(2,000)	(579,507)	0	0	0	0	0	0	(340)	0
Bond & Note Proceeds	0	0	0	0	0	0	0	0	340	0
Net Other Financing Sources (Uses)	3,813,728	(406,903)	75,000	0	0	0	126,000	0	0	0
Change in Fund Balance	0	(25,429)	(3,000)	700	(15,500)	0	(2,000)	0	0	0
Closing Fund Balance	0	(552,613)	152,981	17,374	(165,663)	18	627,402	0	0	0

	ENVIRONMENTAL QUALITY PROTECTION BOND ACT (1972) (30640-30649)	REBUILD AND RENEW NEW YORK TRANSPORTATION BOND (30650-30659)	TRANSPORTATION INFRASTRUCTURE RENEWAL BOND (30660-30669)	ENVIRONMENTAL QUALITY BOND ACT (1986) (30670-30679)	ACCELERATED CAPACITY AND TRANSPORTATION IMPROVEMENTS BOND (30680-30689)	CLEAN WATER/ CLEAN AIR BOND (30690-30699)	FEDERAL CAPITAL PROJECTS (31350-31449)	FOREST PRESERVE EXPANSION (31450-31499)	HAZARDOUS WASTE REMEDIAL (31500-31549)	SUBURBAN TRANSPORTATION (31650-31699)
Opening Fund Balance	0	0	0	0	0	0	(276,714)	1,280	(31,254)	638
Receipts:										
Taxes	0	0	0	0	0	0	0	0	0	0
Miscellaneous Receipts	0	0	0	0	0	0	236,500	10	108,522	0
Federal Receipts	0	0	0	0	0	0	3,226,500	0	0	0
Total Receipts	0	0	0	0	0	0	3,463,000	10	108,522	0
Disbursements:										
Assistance and Grants	0	0	0	0	0	0	1,408,502	0	0	0
State Operations	0	0	0	0	0	0	0	0	0	0
General State Charges	0	0	0	0	0	0	0	0	0	0
Debt Service	0	0	0	0	0	0	0	0	0	0
Capital Projects	0	0	0	0	0	0	1,873,281	10	153,507	0
Total Disbursements	0	0	0	0	0	0	3,281,783	10	153,507	0
Other Financing Sources (Uses):										
Transfers from Other Funds	0	0	0	0	0	0	23,323	0	74,200	0
Transfers to Other Funds	(740)	(9,001)	0	(3,608)	0	(3,861)	(235)	0	(25,200)	0
Bond & Note Proceeds	617	3,908	0	4,807	0	4,861	0	0	0	0
Net Other Financing Sources (Uses)	(123)	(5,093)	0	1,199	0	1,000	23,088	0	49,000	0
Change in Fund Balance	(123)	(5,093)	0	1,199	0	1,000	204,305	0	4,015	0
Closing Fund Balance	(123)	(5,093)	0	1,199	0	1,000	(72,409)	1,280	(27,239)	638

CASH COMBINING STATEMENT
CAPITAL PROJECTS FUNDS
FY 2027
(thousands of dollars)

	DIVISION FOR YOUTH FACILITIES IMPROVEMENT (31700-31749)	HOUSING ASSISTANCE (31800-31849)	HOUSING PROGRAM (31850-31899)	NATURAL RESOURCE DAMAGES (31900-31949)	DEPARTMENT OF TRANSPORTATION ENGINEERING SERVICES (31950-31999)	STATE UNIVERSITY CAPITAL PROJECTS (32400-32999)	MISCELLANEOUS CAPITAL PROJECTS (32200-32249)	CITY UNIVERSITY OF NEW YORK CAPITAL PROJECTS (32250-32299)	MENTAL HYGIENE FACILITIES CAPITAL IMPROVEMENT (32300-32349)	CORRECTIONAL FACILITIES CAPITAL IMPROVEMENT (32350-32399)
Opening Fund Balance	(30,992)	(12,942)	(1,709,058)	50,788	(12,016)	221,223	(133,107)	129	(698,507)	(86,224)
Receipts:										
Taxes	0	0	0	0	0	0	0	0	0	0
Miscellaneous Receipts	39,463	0	1,069,070	1,000	0	35,000	50,845	15	615,901	240,308
Federal Receipts	0	0	0	0	0	0	0	0	0	0
Total Receipts	39,463	0	1,069,070	1,000	0	35,000	50,845	15	615,901	240,308
Disbursements:										
Assistance and Grants	0	0	2,031,686	0	0	0	0	0	263,800	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	38,942	0	0	1,017	0	86,000	123,802	0	402,690	340,652
Total Disbursements	38,942	0	2,031,686	1,017	0	86,000	123,802	0	666,490	340,652
Other Financing Sources (Uses):										
Transfers from Other Funds	0	0	962,041	0	0	50,000	85,443	0	57,493	120,800
Transfers to Other Funds	0	0	0	0	0	0	0	0	0	0
Bond & Note Proceeds	0	0	0	0	0	0	0	0	0	0
Net Other Financing Sources (Uses)	0	0	962,041	0	0	50,000	85,443	0	57,493	120,800
Change in Fund Balance	521	0	(575)	(17)	0	(1,000)	12,486	15	6,904	20,456
Closing Fund Balance	(30,471)	(12,942)	(1,709,633)	50,771	(12,016)	220,223	(120,621)	144	(691,603)	(65,768)

	SMART SCHOOLS BOND (30710-30719)	CLEAN WATER, CLEAN AIR AND GREEN JOBS BOND (30720-30729)	NEW YORK STATE STORM RECOVERY (33000-33049)	DEDICATED INFRASTRUCTURE INVESTMENT (33050-33099)	CAPITAL PROJECTS OTHER	SUB TOTAL	ELIMINATIONS	FINANCIAL PLAN
Opening Fund Balance	0	0	0	108,965	0	(2,483,063)	0	(2,483,063)
Receipts:								
Taxes	0	0	0	0	(1,000)	1,444,600	0	1,444,600
Miscellaneous Receipts	0	0	0	0	0	10,898,985	0	10,898,985
Federal Receipts	0	0	0	0	1,000	3,227,500	0	3,227,500
Total Receipts	0	0	0	0	0	15,571,085	0	15,571,085
Disbursements:								
Assistance and Grants	0	0	0	272,453	1,000	9,086,767	0	9,086,767
State Operations	0	0	0	0	0	0	0	0
General State Charges	0	0	0	0	0	0	0	0
Debt Service	0	0	0	0	0	0	0	0
Capital Projects	0	0	0	(53,574)	(1,000)	11,457,006	0	11,457,006
Total Disbursements	0	0	0	218,879	0	20,543,773	0	20,543,773
Other Financing Sources (Uses):								
Transfers from Other Funds	0	0	0	319,322	0	5,881,954	(309,550)	5,572,404
Transfers to Other Funds	(130,000)	(160,000)	0	0	0	(914,492)	309,550	(604,942)
Bond & Note Proceeds	97,000	160,000	0	0	0	271,533	0	271,533
Net Other Financing Sources (Uses)	(33,000)	0	0	319,322	0	5,238,995	0	5,238,995
Change in Fund Balance	(33,000)	0	0	100,443	0	266,307	0	266,307
Closing Fund Balance	(33,000)	0	0	209,408	0	(2,216,756)	0	(2,216,756)

CASH COMBINING STATEMENT
DEBT SERVICE
FY 2027

	MENTAL HEALTH SERVICES (40100-40149)	GENERAL DEBT SERVICE (40150-40199)	HOUSING DEBT (40250-40299)	DEPARTMENT OF HEALTH INCOME (40300-40349)	CLEAN WATER/ CLEAN AIR (40400-40449)	SUB TOTAL	ELIMINATIONS	FINANCIAL PLAN
Opening Fund Balance	103,753	0	0	949	0	104,702	0	104,702
Receipts:								
Taxes	0	59,757,550	0	0	1,237,650	60,995,200	0	60,995,200
Miscellaneous Receipts	315,306	0	1,461	163,433	0	480,200	0	480,200
Federal Receipts	0	35,448	0	0	0	35,448	0	35,448
Total Receipts	315,306	59,792,998	1,461	163,433	1,237,650	61,510,848	0	61,510,848
Disbursements:								
Assistance and Grants	0	0	0	0	0	0	0	0
State Operations	0	33,390	0	0	0	33,390	0	33,390
General State Charges	0	0	0	0	0	0	0	0
Debt Service	0	7,675,418	0	0	0	7,675,418	0	7,675,418
Capital Projects	0	0	0	0	0	0	0	0
Total Disbursements	0	7,708,808	0	0	0	7,708,808	0	7,708,808
Other Financing Sources (Uses):								
Transfers from Other Funds	1,989,545	346,229	0	42,069	0	2,377,843	(67,561)	2,310,282
Transfers to Other Funds	(2,309,107)	(52,432,419)	0	(187,942)	(1,237,650)	(56,167,118)	67,561	(56,099,557)
Bond & Note Proceeds	0	0	0	0	0	0	0	0
Net Other Financing Sources (Uses)	(319,562)	(52,086,190)	0	(145,873)	(1,237,650)	(53,789,275)	0	(53,789,275)
Change in Fund Balance	(4,256)	(2,000)	1,461	17,560	0	12,765	0	12,765
Closing Fund Balance	99,497	(2,000)	1,461	18,509	0	117,467	0	117,467

CASH COMBINING STATEMENT BY ACCOUNT
INTERNAL SERVICE
FY 2027
(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	(12)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(12)
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	18,706	0	86,787	0	0	0	86,787	0	32,537	17,691	1,003	0	24,048	0	0	1,866	77,145	28,348
323.55020-OGS Ent Contr	(17,860)	0	158,000	0	0	0	158,000	0	668	171,019	22	0	416	0	0	0	172,125	(31,985)
323.55022-Business Srv Ct	(4,038)	0	0	0	0	36,000	36,000	0	31,662	2,855	0	0	0	0	0	0	34,517	(2,555)
323.550XX-Misc Centrl Srv	107	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	107
323.550ZX-OGS Exec Direct	10,602	0	120,000	0	0	0	120,000	0	5,768	123,954	186	0	3,876	0	0	2,265	136,049	(5,447)
323.550ZY-OGS Bldg Admin	11,320	0	19,521	0	0	8,500	28,021	0	2,497	31,599	81	0	1,666	0	0	0	35,843	3,498
323.550ZZ-OGS Std & Purch	8,039	0	13,150	0	0	0	13,150	0	3,572	6,229	115	0	2,400	0	0	0	12,316	8,873
334.55050-Agencies Int Sv	14	0	0	0	0	50,000	50,000	0	0	0	0	0	0	0	0	0	0	50,014
334.55052-Archives R	(2,439)	0	1,729	0	0	0	1,729	0	955	300	28	0	543	0	0	155	1,981	(2,691)
334.55053-Fedl Single Aud	1,216	0	1,617	0	0	0	1,617	0	0	1,617	0	0	0	0	0	0	1,617	1,216
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	5,243	0	10,254	0	0	0	10,254	0	4,887	2,184	166	0	3,016	0	0	2,717	12,970	2,527
334.55056-EHS Occup Hlth	(1)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(1)
334.55057-Banking Service	(4)	0	500	0	0	44,160	44,660	0	0	45,160	0	0	0	0	0	0	45,160	(504)
334.55058-Cult Resources	(5,385)	0	7,329	0	0	0	7,329	0	1,484	4,082	44	0	926	0	0	313	6,849	(4,905)
334.55059-Neighbor Work P	1,538	0	8,200	0	0	1,000	9,200	0	0	9,200	0	0	0	0	0	0	9,200	1,538
334.55060-Auto/Print Chgb	(1,695)	0	18,878	0	0	0	18,878	0	8,743	4,345	0	0	5,452	0	0	0	18,540	(1,357)
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	(29,872)	0	7,475	0	0	0	7,475	0	0	0	0	0	0	0	0	0	0	(22,397)
334.55063-Human Srvs Tele	24	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	24
334.55065-OPWDD Copy Cent	1,036	0	150	0	0	0	150	0	0	150	0	0	0	0	0	0	150	1,036
334.55066-Intrusion Detec	(1)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(1)
334.55067-Dom Violence Gr	(750)	0	859	0	0	0	859	0	476	107	3	0	0	0	0	0	586	(477)
334.55068-Statewide Train	92	0	8	0	0	0	8	0	93	0	3	0	62	0	0	0	158	(58)
334.55069-Centralized Tec	96,651	0	35,837	0	0	15,111	50,948	0	0	43,142	0	0	0	0	0	0	43,142	104,457
334.55070-Learning Mgmt S	410	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	410
334.55071-Labor Cont Ctr	(166)	0	2,021	0	0	0	2,021	0	1,164	167	28	0	772	0	0	97	2,228	(373)
334.55072-HS Cont Ctr	(5,648)	0	17,971	0	0	0	17,971	0	9,411	3,158	293	0	6,544	0	0	0	19,406	(7,083)
334.55074-Civil Recoverie	21,772	0	21,919	0	0	0	21,919	0	8,556	11,164	274	0	5,377	0	0	0	25,371	18,320
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	1,049	0	1,600	0	0	0	1,600	0	652	500	17	0	401	0	0	0	1,570	1,079
347.55150-DFY Voc Educatn	63	0	25	0	0	0	25	0	0	0	0	0	0	0	0	0	0	88
394.55200-Joint Labor-Mgt	130	0	2,000	0	0	0	2,000	0	1,007	459	33	0	664	0	0	0	2,163	(33)
395.55251-Ex Dir Intl Aud	(12,877)	0	5,180	0	0	0	5,180	0	3,535	234	97	0	2,410	0	0	0	6,276	(13,973)
395.55252-CIO INFO TECH C	(16,061)	0	75,100	0	0	0	75,100	0	20,321	66,023	347	0	8,836	0	0	0	95,527	(36,488)
396.55300-Health Insuranc	(6)	0	28,000	0	0	0	28,000	0	12,000	2,699	378	0	7,154	0	0	5,769	28,000	(6)
396.55301-CS EBD Adm Reim	6	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	6
397.55350-Correctional In	20,145	0	49,000	0	0	23,773	72,773	0	18,517	37,528	738	0	10,074	0	0	0	66,857	26,061

CASH COMBINING STATEMENT BY ACCOUNT
ENTERPRISE
FY 2027
(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	318	0	120	0	0	0	120	0	0	127	0	0	0	0	0	0	127	311
325.50050-State Fair Rece	13,596	0	14,000	0	0	5,500	19,500	0	9,363	16,150	0	0	0	0	0	0	25,513	7,583
326.50100-DOCS Commissary	2,705	0	44,964	0	0	0	44,964	0	0	44,964	0	0	0	0	0	0	44,964	2,705
331.50301-Mental Disab Pr	20	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	20
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	16	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	16
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 Matrls	216	0	24	0	0	0	24	0	0	0	0	0	0	0	0	0	0	240
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	(1,418)	0	1,497	0	0	0	1,497	0	678	499	22	0	456	0	0	0	1,655	(1,576)
331.50319-Attica Emp Mess	(161)	0	1,256	0	0	0	1,256	0	288	803	12	0	181	0	0	0	1,284	(189)
331.50322-Asset Preservat	200	0	14	0	0	0	14	0	0	26	0	0	0	0	0	0	26	188
331.50323-Farm Program	2,606	0	629	0	0	0	629	0	125	464	4	0	79	0	0	0	672	2,563
331.50327-Emp Plz Gift Sh	(444)	0	500	0	0	0	500	0	117	376	3	0	78	0	0	0	574	(518)
331.50331-Retail Sales	7,588	0	4,500	0	0	0	4,500	0	750	3,750	0	0	0	0	0	0	4,500	7,588
331.50332-Golf	5,680	0	18,300	0	0	0	18,300	0	12,000	8,000	0	0	1,000	0	0	0	21,000	2,980
351.50400-OMH Shelt Wkshs	1,962	0	2,200	0	0	0	2,200	0	0	2,200	0	0	0	0	0	0	2,200	1,962
352.50450-MR Shel Wrkshop	2,586	0	950	0	0	0	950	0	0	1,050	0	0	0	0	0	0	1,050	2,486
353.50500-MH & MR Communi	6,924	0	2,200	0	0	0	2,200	0	383	1,172	10	0	238	0	0	0	1,803	7,321
353.50516-MR Community St	539	0	551	0	0	0	551	0	219	326	9	0	0	0	0	0	554	536
481.50650-U I Benefit Fnd	920,882	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	920,882
481.50651-Interest Assess	3,859	0	108,000	0	0	0	108,000	0	0	108,000	0	0	0	0	0	0	108,000	3,859
481.50652-Unemp Ins-Ad Pa	1	0	0	2,000	0	0	2,000	0	0	0	0	2,000	0	0	0	0	2,000	1
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	745,632	0	3,758,656	0	0	0	3,758,656	0	2,134,144	479,687	0	0	864,770	0	0	3,924	3,482,525	1,021,763
E02.23250-CUNY SC Program	426,553	0	150,351	0	0	0	150,351	0	47,268	72,253	0	0	0	0	0	0	119,521	457,383

STATE DEBT OUTSTANDING
SUMMARIZED BY FINANCING PROGRAM AND PROGRAM AREA
FY 2026 THROUGH FY 2031
(millions of dollars)

	FY 2026 Actuals	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected	FY 2031 Projected
GENERAL OBLIGATION BONDS	2,049	2,168	2,308	2,574	2,717	2,835
REVENUE BONDS [1]						
Personal Income Tax	42,699	46,326	52,194	58,113	62,453	65,356
Sales Tax	15,309	17,911	19,881	21,976	23,636	24,692
Dedicated Highway	0	0	0	0	0	0
Health Income	0	0	0	0	0	0
Subtotal Revenue Bonds	58,008	64,237	72,075	80,089	86,089	90,048
SERVICE CONTRACT	242	242	242	0	0	0
TOTAL STATE-SUPPORTED	60,299	66,647	74,625	82,663	88,806	92,883
OTHER STATE FINANCINGS						
Gateway Development Commission	30	141	240	362	471	612
Subtotal Other State Financings	30	141	240	362	471	612
TOTAL STATE-RELATED	60,329	66,788	74,865	83,025	89,277	93,495
BY PROGRAM AREA						
Economic Development & Housing	7,522	7,907	9,831	11,737	13,199	14,461
Education	15,276	16,498	17,518	18,418	19,222	19,532
Environment	4,440	5,196	6,307	7,452	8,350	9,054
Health & Mental Hygiene	4,972	5,285	6,199	7,175	7,979	8,467
State Facilities & Equipment	5,001	5,052	5,363	5,746	5,996	6,028
Transportation and Transit	22,516	26,339	29,037	31,765	33,690	35,078
STARC [2]	572	370	370	370	370	263
Gateway Development Commission	30	141	240	362	471	612
TOTAL STATE-RELATED	60,329	66,788	74,865	83,025	89,277	93,495

[1] Includes $388 million that has been economically defeased.

[2] 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 2026 THROUGH FY 2031
(millions of dollars)

	FY 2026 Actuals	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected	FY 2031 Projected
GENERAL OBLIGATION BONDS	304	288	304	304	322	329
REVENUE BONDS						
Personal Income Tax	3,914	7,031	2,043	3,931	4,600	3,897
Sales Tax	1,511	344	1,308	1,317	1,394	2,204
Dedicated Highway	0	0	0	0	0	0
Health Income	9	0	0	0	0	0
Subtotal Revenue Bonds	5,434	7,375	3,351	5,248	5,994	6,101
SERVICE CONTRACT	12	12	12	248	0	0
TOTAL STATE-SUPPORTED	5,750	7,675	3,667	5,800	6,316	6,430
OTHER STATE FINANCINGS						
Gateway Development Commission	0	0	0	0	0	0
Subtotal Other State Financings	0	0	0	0	0	0
TOTAL STATE-RELATED	5,750	7,675	3,667	5,800	6,316	6,430
BY PROGRAM AREA						
Economic Development & Housing	723	914	484	825	918	978
Education	1,468	1,908	862	1,295	1,337	1,321
Environment	427	601	310	524	581	612
Health & Mental Hygiene	478	611	305	505	555	573
State Facilities & Equipment	480	584	264	404	417	408
Transportation and Transit	2,162	3,045	1,430	2,235	2,343	2,373
STARC [1]	12	12	12	12	165	165
Gateway Development Commission	0	0	0	0	0	0
TOTAL STATE-RELATED	5,750	7,675	3,667	5,800	6,316	6,430

[1] In FY 2022 DASNY issued Personal Income Tax Bonds to refund NYC STARC debt.

STATE DEBT ISSUANCES SUMMARIZED BY FINANCING PROGRAM AND PROGRAM AREA FY 2026 THROUGH FY 2031 (millions of dollars)						
	FY 2026 Actuals	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected	FY 2031 Projected
GENERAL OBLIGATION BONDS	0	319	347	462	345	315
REVENUE BONDS						
Personal Income Tax	5,231	5,662	6,956	7,137	6,315	5,855
Sales Tax	1,186	3,351	2,319	2,379	2,105	1,952
Subtotal Revenue Bonds	6,417	9,013	9,275	9,516	8,420	7,807
SERVICE CONTRACT	0	0	0	0	0	0
TOTAL STATE-SUPPORTED	6,417	9,332	9,622	9,978	8,765	8,122
BY PROGRAM AREA						
Economic Development & Housing	678	1,074	2,137	2,216	1,947	1,804
Education	835	1,745	1,488	1,543	1,355	1,256
Environment	600	941	1,246	1,292	1,135	1,052
Health & Mental Hygiene	535	522	1,046	1,084	953	883
State Facilities & Equipment	428	235	471	488	429	397
Transportation & Transit	3,341	4,815	3,234	3,355	2,946	2,730
SUBTOTAL STATE-SUPPORTED	6,417	9,332	9,622	9,978	8,765	8,122

STATE DEBT RETIREMENTS
SUMMARIZED BY FINANCING PROGRAM AND PROGRAM AREA
FY 2026 THROUGH FY 2031
(millions of dollars)

	FY 2026 Actuals	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected	FY 2031 Projected
GENERAL OBLIGATION BONDS	193	201	207	196	202	198
REVENUE BONDS						
Personal Income Tax	871	502	1,088	1,218	1,974	2,953
Sales Tax	88	132	349	284	444	896
Dedicated Highway	34	0	0	0	0	0
Health Income	16	0	0	0	0	0
Subtotal Revenue Bonds	1,009	634	1,437	1,502	2,418	3,849
SERVICE CONTRACT	0	0	0	242	0	0
TOTAL STATE-SUPPORTED	1,202	835	1,644	1,940	2,620	4,047
OTHER STATE FINANCINGS						
Gateway Development Commission	0	0	0	0	0	0
Subtotal Other State Financings	0	0	0	0	0	0
TOTAL STATE-RELATED	1,202	835	1,644	1,940	2,620	4,047
BY PROGRAM AREA						
Economic Development & Housing	98	96	213	311	484	543
Education	402	226	467	642	551	946
Environment	87	59	134	147	238	348
Health & Mental Hygiene	80	79	131	108	149	395
State Facilities & Equipment	160	94	160	105	178	365
Transportation and Transit	375	281	539	627	1,020	1,343
STARC [1]	0	0	0	0	0	107
Gateway Development Commission	0	0	0	0	0	0
TOTAL STATE-RELATED	1,202	835	1,644	1,940	2,620	4,047

[1] In FY 2022, DASNY issued Personal Income Tax Bonds to refund NYC STARC debt.

PROJECTED PIT REVENUE BOND COVERAGE RATIOS FY 2026 THROUGH 2031 (millions of dollars)						
	FY 2026 Actuals	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected	FY 2031 Projected
Projected RBTF Receipts [1]	43,776	49,048	49,351	51,068	54,040	55,804
Projected New PIT Bonds Issuances	5,231	5,662	6,956	7,137	6,315	5,855
Projected Total PIT Bonds Outstanding	42,699	46,326	52,194	58,113	62,453	65,356
Projected Maximum Annual Debt Service	4,287	4,647	5,145	5,656	5,940	6,283
Projected PIT Coverage Ratio	10.2	10.6	9.6	9.0	9.1	8.9

[1] Reflects the timing of PTET receipts and subsequent decrease in PIT receipts, which are estimated to be revenue-neutral on a multi-year basis, but are not estimated to be revenue-neutral within each fiscal year.

PROJECTED SALES TAX REVENUE BOND COVERAGE RATIOS FY 2026 THROUGH 2031 (millions of dollars)						
	FY 2026 Actuals	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected	FY 2031 Projected
Projected Sales Tax Receipts	10,080	10,710	11,051	11,399	11,772	12,101
Projected New Sales Tax Bonds Issuances	1,186	3,351	2,319	2,379	2,105	1,952
Projected Total Sales Tax Bonds Outstanding	15,309	17,911	19,881	21,976	23,636	24,692
Projected Maximum Annual Debt Service	1,400	1,636	1,802	1,973	2,066	2,217
Projected Sales Tax Coverage Ratio	7.2	6.5	6.1	5.8	5.7	5.5

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Governor Kathy Hochul