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GOVERNOR'S AMENDMENTS TO THE
FY2027 NYS EXECUTIVE BUDGET

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INTRODUCTION



Introduction

This Executive Budget Financial Plan for Fiscal Year (FY) 2027 (“the Executive Budget” or “Financial Plan”) updates and summarizes the State of New York’s official Financial Plan projections for FY 2026 through FY 2030. The projections reflect the estimated impact of the Governor’s Executive Budget proposal for FY 2027, as described herein. State FY 2027 will begin on April 1, 2026, and end on March 31, 2027.

Factors affecting the State’s financial condition are numerous and complex. This Financial Plan contains “forward-looking statements” relating to future results and economic performance as defined in the Private Securities Litigation Reform Act of 1995. Since many factors may materially affect fiscal and economic conditions in the State, forecasts, projections, and estimates should not be regarded as a representation that actual results will not vary. The forward-looking statements contained herein are based on the State’s expectations at the time they were prepared and are necessarily dependent upon assumptions, estimates, calculations, and data that it believes are reasonable as of the date made, but that may be incorrect, incomplete, imprecise, or not reflective of actual results. Forecasts, projections, and estimates are not intended as representations of fact or guarantees of results. The words “expects,” “forecasts,” “projects,” “intends,” “anticipates,” “estimates,” “calculates,” “assumes” and analogous expressions are intended to identify forward-looking statements. Any such statements inherently are subject to a variety of risks and uncertainties that could cause actual results to differ materially and adversely from projections. Such risks and uncertainties include, but are not limited to, general economic and business conditions; natural calamities; foreign hostilities or wars; domestic or foreign terrorism; changes in political, social, economic and environmental conditions, including climate change and extreme weather events; epidemics or pandemics; cybersecurity events; impediments to the implementation of gap-closing actions; regulatory initiatives and compliance with governmental regulations; litigation; Federal tax law changes; actions by the Federal government to reduce or disallow expected aid, including Federal aid authorized or appropriated by Congress, but subject to sequestration, administrative actions, or other actions that would reduce aid to the State; and various other events, conditions and circumstances. Many of these risks and uncertainties are beyond the control of the State. These forward-looking statements are based on the State’s expectations as of the date of this Financial Plan.

Significant Budgetary and Accounting Practices

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

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

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

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

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

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

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

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

At times, DOB will informally designate unrestricted balances in the General Fund for specific fiscal and/or policy goals (e.g., reserve for economic uncertainties; reserve for resource management; reserve for future operational needs). These amounts are typically, but not uniformly, identified with the phrase “reserved for.” These unrestricted amounts are not held in distinct accounts within the General Fund and may be used for other purposes.

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

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



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

The terms “actual”, or “actuals”, or “results” are used throughout the Financial Plan to mean year-to-date unaudited data and (i) prior to the release of audited financial statements by 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 from time to time between DOB and OSC financial reports in presentation and reporting of receipts and disbursements. For example, DOB may reflect a net disbursement amount while OSC may report the gross disbursement amount. Any such differences in reporting between DOB and OSC could result in differences in the presentation and reporting for total receipts and disbursements under different fund perspectives (e.g., State Operating Funds and All Funds).

Summary of Revisions to the Executive Budget Financial Plan

The Executive Budget Financial Plan projections set forth herein are updated to reflect the impact of the Governor’s amendments submitted on February 19, 2026, as well as a revised economic outlook and limited forecast revisions. Most of the amendments to the FY 2027 Executive Budget included in the Governor’s submission have no Financial Plan impact. However, certain amendments drive additional General Fund costs beginning in FY 2027, which are fully offset in FY 2027 by upward revisions to non-tax receipts.

The 30-Day amendments provide new funding for the City of New York (NYC) including \$500 million in one-time general assistance, \$300 million annually for youth diversion programs, elimination of the interception of \$150 million annually of NYC sales tax receipts used to fund NYC distressed providers, and \$58 million annually for an increase in the State’s General Public Health Work (GPHW) reimbursement rate for NYC to 36 percent, consistent with all other counties. These increases bring total State support for NYC to over \$28 billion in FY 2027. The amendments also include a \$100 million increase to the Temporary Municipal Assistance program for a total of \$150 million, as well as, \$30 million for the City of Buffalo and \$20 million to assist other local governments. Lastly, State assistance for both the State University of New York (SUNY) and the City University of New York (CUNY) is increased by \$2.5 million annually to support artificial intelligence initiatives, including the Center for Artificial Intelligence Responsibility and Research at Binghamton University previously announced by the Governor in her State of the State plan presented on January 13, 2026.

GENERAL FUND REVISIONS TO THE EXECUTIVE BUDGET FINANCIAL PLAN				
SAVINGS/(COSTS)				
(millions of dollars)				
	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected
TOTAL 30-DAY REVISIONS	0	(45)	(5)	(305)
Miscellaneous Receipts	600	450	450	450
Transfers from Other Funds	412	20	60	(240)
Aid to the City of New York	(858)	(510)	(510)	(510)
Aid to Municipalities	(100)	0	0	0
Aid to the City of Buffalo	(30)	0	0	0
Financial Restructuring Board	(20)	0	0	0
Artificial Intelligence Initiatives	(4)	(5)	(5)	(5)

Due to past uncertainty around future rate adjustments and balance levels, the estimates for investment income beyond the current year have been conservative. However, given the stability of recent interest rates, the estimate for investment income has been increased by \$600 million in FY 2027, and \$450 million annually thereafter. In addition, the previously planned use of \$340 million in available interest earned on State and Local Fiscal Recovery Fund (SLFRF) monies awarded under the Federal American Rescue Plan Act (ARP) is accelerated from later years to FY 2027 to partly support the one-time municipal assistance. Other revisions include an upward adjustment to transfers from other funds to reflect available Federal resources, a negligible increase to school year basis only State aid, and financial plan category reclassifications in FY 2030 that are Financial Plan neutral.

In addition, estimates of receipts and disbursements in the Healthcare Stability Fund have been updated to reflect a revised rule finalized by the Centers for Medicare & Medicaid Services (CMS) that will allow New York State's Managed Care Organization (MCO) assessment to continue through the end of calendar year 2026. DOB previously expected that the collections would cease after April 1, 2026. The CMS final rule increases spending related to the State share of the assessments and provides approximately \$1 billion in additional resources to continue investments in the Safety Net Transformation Program and for healthcare providers beyond FY 2027.

The changes described above have no net impact on General Fund operations in FY 2027 but do increase the estimated outyear General Fund budget gaps by \$355 million cumulatively from the initial Executive Budget Financial Plan. Receipts and spending estimates are also increased to reflect the extension of the MCO assessment and higher miscellaneous receipts and transfers, as well as additional local government and university systems assistance. All other projections of receipts and spending (and the assumptions upon which they are based) are unchanged from the FY 2027 Executive Budget Financial Plan dated January 20, 2026.

The Economic Outlook included in the January Executive Budget release was impacted by data publication delays associated with the prolonged Federal shutdown last fall. Recently released national economic indicators and NYS labor market data drive upward revisions to 2026 and 2027 economic forecasts reflected herein. The revisions raise U.S. Gross Domestic Product (GDP) growth and lower inflation estimates slightly. The changes to projections of New York State economic variables include upward revisions to employment, wages, and personal income. These economic outlook revisions do not materially alter the multi-year tax receipts estimates included in the Executive Budget, which relied heavily on actual collections for ten months of the current fiscal year. All Funds Tax receipts collections for the month of January 2026 fell below the Executive Budget estimate by roughly \$732 million, driven primarily by lower than projected PIT receipts (\$605 million).

The Executive Budget, as amended, is estimated to drive All Governmental Funds spending to \$262.7 billion in FY 2027, an increase of \$4.4 billion or 1.7 percent compared to the revised current year estimate. State Operating Funds spending in FY 2027 is projected to total \$158.9 billion, an increase of \$10.1 billion or 6.8 percent compared to the revised FY 2026 estimate.

The Executive Budget, as amended, includes a pro forma multi-year Financial Plan using GAAP pursuant to State Finance Law.

FINANCIAL PLAN OVERVIEW



FINANCIAL PLAN OVERVIEW

FINANCIAL PLAN AT-A-GLANCE: KEY MEASURES (millions of dollars)					
	FY 2025 Actuals	FY 2026			FY 2027
		Mid-Year	Change	Third Quarter	Executive Amended
State Operating Funds Disbursements					
Size of Budget	\$133,654	\$147,513	\$1,300	\$148,813	\$158,900
Annual Growth	4.0%	10.4%		11.3%	6.8%
Other Disbursement Measures					
General Fund (Including Transfers)	\$108,676	\$126,482	(\$187)	\$126,295	\$127,844
Annual Growth	8.5%	16.4%		16.2%	1.2%
Capital Budget (State and Federal)	\$16,975	\$18,936	(\$637)	\$18,299	\$21,832
Annual Growth	15.4%	11.6%		7.8%	19.3%
Federal Operating Aid	\$90,842	\$91,938	(\$780)	\$91,158	\$81,984
Annual Growth	-0.9%	1.2%		0.3%	-10.1%
All Funds	\$241,471	\$258,387	(\$117)	\$258,270	\$262,716
Annual Growth	2.8%	7.0%		7.0%	1.7%
Inflation (CPI)	2.8%	2.8%		2.7%	3.1%
All Funds Receipts^{1,2}					
Taxes	\$114,031	\$121,839	\$3,726	\$125,565	\$130,797
Annual Growth	6.9%	6.8%		10.1%	4.2%
Miscellaneous Receipts	\$34,761	\$38,828	\$1,154	\$39,982	\$39,368
Annual Growth	3.0%	11.7%		15.0%	-1.5%
Federal Receipts (Operating and Capital)	\$96,713	\$98,016	(\$944)	\$97,072	\$87,735
Annual Growth	2.6%	1.3%		0.4%	-9.6%
Total All Funds Receipts	\$245,505	\$258,683	\$3,936	\$262,619	\$257,900
Annual Growth	4.6%	5.4%		7.0%	-1.8%
General Fund Cash Balance²					
	\$56,916	\$48,088	\$3,949	\$52,037	\$47,142
Principal Reserves	\$21,603	\$14,603	\$0	\$14,603	\$14,603
Timing of PTET/PIT Credits	\$17,618	\$17,770	\$1,524	\$19,294	\$16,140
Extraordinary Monetary Settlements	\$732	\$392	\$0	\$392	\$25
All Other	\$16,963	\$15,323	\$2,425	\$17,748	\$16,374
State Workforce (FTEs)					
Executive	112,952	124,695	33	124,728	125,124
University Systems ³	62,947	64,614	0	64,614	64,614
Independent Agencies	4,704	5,204	0	5,204	5,252
Debt					
Debt Service (excl. prepayments) as % All Funds Receipts	2.5%	2.9%	-0.4%	2.5%	2.9%
State-Related Debt Outstanding	\$55,881	\$63,306	(\$1,498)	\$61,808	\$72,183
Debt Outstanding as % Personal Income	3.3%	3.6%	-0.1%	3.5%	3.9%

¹ FY 2026 tax receipts exclude the one-time planned payment of \$2 billion inflation tax refunds to qualified New York tax filers.

² FY 2025 tax receipts and fund balances have been restated to reflect the reevaluation of Tax Year 2024 PTET credits that increases the amount of PTET-related PIT credits recognized. This restatement is Financial Plan neutral and does not impact total tax receipts or General Fund balance as previously reported by OCS or DOB.

³ SUNY does not project FTE estimates beyond the current year.

Financial Plan Summary

Five years ago, the State was grappling with a pandemic-induced recession that led to a delay in planned tax cuts and reductions to State agency operations. At the time, the Retiree Health Benefit Trust Fund (RHBTf) was unfunded, and the State had \$2.5 billion in the Rainy Day Reserves. Since then, the State's fiscal conditions have improved significantly as the economy has recovered, and prudent fiscal management of resources bolstered reserves to the highest levels in history.

Principal Reserves now total \$14.6 billion comprised of discretionary reserves and the statutory Rainy Day Reserves. The State continues to move funds annually from the discretionary reserve to achieve a \$10 billion balance in the Rainy Day Reserve by FY 2028. Long-term liquidity has been preserved through continued prepayments of future debt and pensions costs, funds set aside to support future costs, including \$1.7 billion set aside in RHBTf, and the use of Pay-As-You-Go (PAYGO) funds to support capital projects and avoid costly debt. The State also assisted New York employers by repaying the Federal Unemployment loan incurred during the pandemic, as well as the Metropolitan Transportation Authority (MTA) by providing resources to support their \$68 billion 2025-2029 capital program and securing additional resources to support their operating budget, including \$1.5 billion in casino license revenue to restore the MTA's solvency.

As the State has increased reserves and maintained a manageable debt burden, it has also provided affordability relief through refund checks, lowered middle-class taxes and increased tax credits, and made investments and funding increases in nearly all program areas, which are continued in the FY 2027 Executive Budget. These increases include fully funding Foundation Aid to schools; expanding access to mental health services, child care, and housing; addressing gun crime and violence; aiding distressed hospitals and other health care providers and workers; supporting health care delivery improvements; increasing support for SUNY and CUNY; ensuring abortion access; providing free school meals for all students regardless of income; protecting the environment and natural resources; supporting hunger prevention and nutrition assistance; increasing wages; creating a first-time homebuyers down payment assistance program; adding financial assistance for the Cities of New York, Buffalo and other local governments; and funding free community college for students ages 25 to 55 pursuing certain first-time associate degrees in high-demand occupations, including nursing, teaching, technology, and engineering.

Tax revenue supports roughly 80 percent of State Operating Funds spending, and tax collections continue to show sustained growth, outpacing expectations. Tax receipts have grown on average by roughly \$11 billion or 11 percent annually from FY 2021 levels, supporting the increases in reserves and new investments made over the past five years. Last year, tax rates for high-income tax filers were extended for five years through tax year 2032 and the State has seen significant increases in PIT collections to date, primarily driven by finance and insurance bonuses. New York has the third-highest top PIT rate in the nation at 10.9 percent. In NYC, the highest combined PIT top rate of 14.776 percent surpasses all other states. Likewise, NYC-based businesses face the highest State and Local combined top corporate tax rate in the nation at nearly 17.5 percent. The FY 2027 Executive Budget proposes to extend the 7.25 percent top corporate tax rate for three years through tax year 2029, resulting in increased revenue for the State and the MTA.



The economic outlook has been updated to reflect stronger wage and bonus growth, continued stock market strength fueled by expected growth in the technology sector, and slower than expected impacts from the tariffs. Based on the updated economic outlook and tax collections to date, DOB made upward revisions to General Fund baseline estimated tax receipts³ of \$3.8 billion in FY 2026 and \$5.7 billion in FY 2027, with comparable increases in subsequent years. The revisions include PIT, user taxes and fees, and other taxes, with PIT increases making up the largest portion of the total tax estimate adjustments. Compared to the Mid-Year Financial Plan, PIT estimates have increased by \$3 billion in FY 2026, \$5.1 billion in FY 2027, and roughly \$4.9 billion in the later years of the Financial Plan.

In addition, the estimates for spending have been reduced in FY 2026 and each year thereafter based on operating results to date and updated information. Total baseline forecast revisions leave a combined two year surplus of \$5.9 billion -- \$2.4 billion in the current year and \$3.5 billion in FY 2027. Consistent with past practice, a portion of these resources are carried forward to lower the outyear gaps in FY 2028 and beyond, and the remaining funds totaling \$2.5 billion are utilized to fund proposals included in the FY 2027 Executive Budget.

The upward revisions to PIT collections alone are sufficient to eliminate the \$4.2 billion FY 2027 General Fund budget gap projected in the FY 2026 Mid-Year Update, reduce outyear budget gaps, and fund the proposed child care expansion initiatives that build on the billions of dollars in State investments made over the past several years to improve affordability and access to child care, as illustrated in the table below.

FY 2027 EXECUTIVE BUDGET FINANCIAL PLAN GENERAL FUND - PIT REVISIONS AND CHILD CARE EXPANSION (millions of dollars)				
	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected
FY 2026 MID-YEAR SURPLUS/GAPS	0	(4,154)	(10,033)	(12,595)
PIT Tax Receipts Revisions	3,002	5,086	4,873	4,874
Child Care Expansion/Credit Reform	(223)	(1,701)	(2,616)	(2,811)
SURPLUS/(GAPS) BEFORE OTHER REVISIONS/ADDS	2,779	(769)	(7,776)	(10,532)
<i>FY 2026/2027 Combined Surplus/(Gap)</i>		<i>2,010</i>		

The child care proposals include additional funding for existing subsidies, Universal Pre-K statewide expansion, support to the City of New York for 3-K and a new 2-Care NYC program, as well as the creation of child care pilot programs in select counties, new friendly zoning initiatives to increase child care capacity, and simplifying and enhancing the Child and Dependent Care Credit to make it more progressive.

³ Baseline tax receipts revisions exclude proposed tax actions.

In addition to the child care proposals, the FY 2027 Executive Budget provides additional funding for a range of programs and services, including several new commitments, consistent with announcements made by the Governor in her State of the State plan presented on January 13, 2026. Increased funding is proposed for operating assistance to SUNY and CUNY; health care commitments; inflationary increases for human service providers; assistance to NYC, Buffalo and other municipalities; food and nourishment programs; and investments to meet the needs of aging New Yorkers. These new costs are supported by the extension of the top corporate tax rate, tax policy changes to address Federal modifications included in the House of Representatives Bill (H.R.) 1, and proposed savings initiatives. New capital funding commitments totaling \$5.3 billion are also proposed to support transportation, clean water, affordable and supportive housing, economic and community development, environmental and clean energy initiatives, safety net health care, public safety, and higher education. Both existing and new capital commitments proposed in the Executive Budget are funded not only with bonds but also with additional dedicated cash resources, to ensure the State's debt burden remains affordable.

Despite the positive fiscal outlook, the State continues to face ongoing economic risks and fiscal challenges in part stemming from Federal legislation and policies, including the recent attempt to freeze funding for child care and social services. Other headwinds that exacerbate fiscal risks and uncertainty include the ongoing implications of sustained trends of elevated enrollment and rising costs in public health insurance programs, and the Federal spending reductions expected to negatively impact health care delivery and coverage, social services, public safety, climate change, and clean energy programs. In addition, a softening labor market, unpredictable tariff policies and concomitant concerns about the potential for a trade war, and the inherent risk of stock market concentration in large technology companies could lead to economic slowdowns.

Considering these uncertainties and risks, the Executive Budget maintains the existing level of Principal Reserves⁴ to protect essential services in the event of an economic downturn or other future fiscal challenges, as well as other reserves for dedicated purposes to manage future costs and known risks to the Financial Plan.

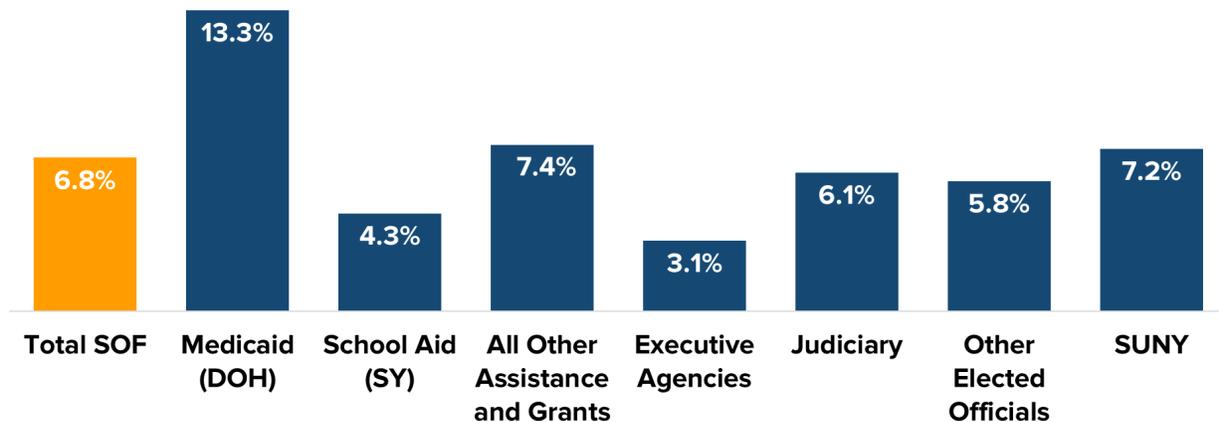
The FY 2027 Executive Budget, if adopted and executed as proposed, provides for balanced General Fund operations on a cash basis in FY 2027, and reduces the outyear budget gaps in the range of \$4 billion annually from the levels estimated in the FY 2026 Mid-Year Update to the Financial Plan. Future budget gaps are estimated at \$6.1 billion in FY 2028, \$9 billion in FY 2029, and \$12.8 billion in FY 2030. The State manages projected budget gaps in future years with conservative estimates of receipts and spending, the use of prior year cash management actions and resources, including the prepayment of future obligations (e.g., debt service and pension costs), and reserves for transaction risks.

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.

The Executive Budget proposal is estimated to drive All Governmental Funds spending to \$262.7 billion in FY 2027, an increase of \$4.4 billion or 1.7 percent compared to the revised current year estimate. State Operating Funds spending in FY 2027, is projected to total \$158.9 billion, an increase of \$10.1 billion or 6.8 percent compared to the revised FY 2026 estimate. On an All Funds basis, the growth in State Operating Funds is partially offset by expected declines in Federal pandemic assistance and EP spending.

Roughly 65 percent of the annual spending increase supports the State’s two largest assistance and grants programs – Medicaid and School Aid.

FY 2027 PROJECTED STATE OPERATING FUNDS SPENDING GROWTH



Medicaid spending growth is driven by increased minimum wage costs, medical cost increases, enrollment remaining at elevated levels, benefit expansions, higher reimbursement rates, escalating drug prices and utilization of high-cost drugs, and continued growth in aging and high utilization populations. The growth is also impacted by the non-recurring spending increases related to the MCO assessment included in FY 2026 and FY 2027. Medicaid spending is estimated to grow 10.3 percent in FY 2027 excluding the MCO related spending.

School Aid growth is driven by the continued full funding of the Foundation Aid formula, as well as the cost of providing districts with a one percent minimum increase in Foundation Aid. School Aid growth also includes the cost of increased aid for Universal Prekindergarten programs for four-year-old children and for three-year-old children in the City of New York (3-K). Other Assistance and Grants spending growth includes expansion of child care subsidies, support for a new 2-Care NYC program, a child care pilot program in select counties, operating aid for CUNY senior colleges, investments in SUNY and CUNY community colleges, tuition assistance, mass transit, increased utilization levels in mental hygiene programs, and inflationary increases for human service providers.



Projected operational spending growth for Executive agencies reflects staffing increases across various agencies, annual incremental pay increases, general operating expenses, administrative costs related to Federal policy changes, continued investments in cybersecurity, Information Technology (IT) system modernization, and improved data collection and management efforts. In response to State costs associated with the H.R. 1 bill, Executive State agencies were previously directed to identify areas to reduce spending and improve operations in FY 2026 and will continue this effort moving forward. These ongoing efforts are projected to reduce operational spending by a recurring \$300 million across all Executive controlled agencies.

The Legislature and Judiciary independently submit appropriation bills that are not subject to Executive modification resulting in increased spending included in the Budget.

SUNY spending increases reflect escalating staffing levels and salary increases, overtime, and operating costs for three hospitals. SUNY spending is supported by tuition, hospital income, fees and State support.



FY 2026 Third Quarter Update

In addition to the proposed FY 2027 Executive Budget actions, the Financial Plan estimates of receipts and spending are revised for the third quarterly update to reflect results through the first nine months of the fiscal year and other updated information.

Through December 2025, All Funds tax receipts were \$3.6 billion or 2.0 percent higher than estimated in the Mid-Year Update, driven mainly by strength in PIT, and consumption and use tax collections. Business tax collections to date continue to fall below expectations and non-tax receipts remain on track with projections. State Operating Funds disbursements were slightly above the most recent cash flow estimate; however higher spending is mainly due to the timing of Medicaid payments and earlier than planned migrant assistance payments that more than offset lower spending in several other program areas. Based on results through three quarters of the fiscal year and an updated review of estimates, receipts estimates have been revised upward while disbursement estimates have been lowered across all years.

The table below summarizes the impact of the updated forecast revisions (before FY 2027 Executive proposals) on General Fund operations compared to the Mid-Year Update.

FY 2027 EXECUTIVE BUDGET FINANCIAL PLAN GENERAL FUND REVISIONS SAVINGS/(COSTS) (millions of dollars)				
	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected
MID-YEAR UPDATE SURPLUS/(GAP)	0	(4,154)	(10,033)	(12,595)
Receipts	3,762	6,597	4,560	4,432
Tax Receipts	3,806	5,740	5,496	5,530
PTET/PIT Tax Receipts	1,524	692	3	(54)
Debt Service	(1,958)	90	105	141
STAR	20	0	0	0
Miscellaneous/Federal Receipts	177	14	57	59
Transfers from Other Funds	193	61	(1,101)	(1,244)
Disbursements	187	1,753	1,187	831
Assistance and Grants	(92)	1,970	1,061	983
Agency Operations	282	127	438	72
Transfers to Other Funds	(3)	(344)	(312)	(224)
Use of/(Deposit to) Reserves	(3,949)	(1,720)	497	554
Rainy Day Reserve	0	0	0	0
Tax Stabilization Reserve	0	0	0	0
Contingency Reserve	0	0	0	0
Community Projects Reserve	0	0	0	0
Other Reserves	(3,949)	(1,720)	497	554
BASELINE SURPLUS/(GAP) ESTIMATE	0	2,476	(3,789)	(6,778)



Based on the strength of tax collections experienced to date and the updated economic forecast, the baseline forecast for General Fund tax receipts has been increased across all years compared to the Mid-Year Update. The largest increases are for PIT, sales tax and estate tax. Revisions to forecasted General Fund receipts also reflect debt service changes, including the expectation of an additional \$2 billion prepayment of debt service costs that are due in FY 2030, as well as other revisions based on bond sale results. Other non-tax receipts have also been increased mainly due to additional abandoned property receipts in FY 2026 and Federal revenue for mental hygiene related to continued investments and service expansion. In addition, the Transaction Risk Reserve is increased by \$1 billion each year beginning in FY 2028 to reflect the increasing size of the State Operating Funds budget and the additional risks associated with the more progressive tax rates for PIT.

At the same time, the baseline forecast for spending has been reduced across all years compared to the Mid-Year Update based on expected spending levels with less than three months left in the current fiscal year. The revisions reflect updated estimates for agency operations, Medicaid, School Aid, and various other program areas based on results to date, updated enrollment and utilization data, inflationary growth forecasts and assumptions, and timing-related adjustments. The changes also reflect upward revisions to revenue that support education and health care and reduce General Fund spending. In FY 2027, spending increased to address the continued staffing shortages at correctional facilities. In addition, the use of PAYGO to support capital projects has increased by \$500 million annually beginning in FY 2027.

The aggregate baseline forecast revisions leave a combined two year surplus of \$5.9 billion -- \$2.4 billion in the current year and \$3.5 billion in FY 2027. Consistent with past practice, a portion of these resources are carried forward to lower the outyear gaps in FY 2028 and beyond, and the remaining funds, totaling \$2.5 billion, utilized to fund proposals included in the FY 2027 Executive Budget.



FY 2027 Executive Budget Summary

Consistent with statutory requirements, the Governor’s FY 2027 Executive Budget proposal provides for balanced General Fund operations in the budget year. The current and budget year surpluses are expected to support new investments and proposals included in the FY 2027 Executive Budget and announced by the Governor in the State of the State presentation on January 13, 2026.

The following table summarizes the impact of the Executive proposals on General Fund operations, by financial plan category, starting with the revised baseline estimates.⁵

FY 2027 EXECUTIVE BUDGET FINANCIAL PLAN				
GENERAL FUND REVISIONS				
SAVINGS/(COSTS)				
(millions of dollars)				
	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected
BASELINE SURPLUS/(GAP) ESTIMATE	2,476	(3,789)	(6,778)	(9,470)
Receipts	(1,599)	2,010	2,327	1,378
Tax Receipts	1,364	1,591	1,906	1,312
PTET Flexibility (Financial Plan Neutral)	(4,000)	0	0	0
Debt Service	(22)	(49)	(86)	(141)
Miscellaneous/Federal Receipts	647	448	447	448
Transfers from Other Funds	412	20	60	(241)
Disbursements	(4,877)	(4,311)	(4,573)	(4,666)
Assistance and Grants	(3,308)	(3,197)	(3,538)	(3,641)
Agency Operations	(278)	(191)	(158)	(114)
Transfers to Other Funds	(1,291)	(923)	(877)	(911)
Use of/(Deposit to) Reserves	4,000	0	0	0
Rainy Day Reserve	0	0	0	0
Tax Stabilization Reserve	0	0	0	0
Contingency Reserve	0	0	0	0
Community Projects Reserve	0	0	0	0
Other Reserves	4,000	0	0	0
EXECUTIVE BUDGET SURPLUS/(GAP) ESTIMATE	0	(6,090)	(9,024)	(12,758)

⁵ The FY 2030 budget gap is included for the first time in this Executive Budget Financial Plan.



The Executive Budget proposes several tax actions including extending the corporate tax top rate for three years through tax year 2029, decoupling State business taxes from certain H.R. 1 provisions that alter Federal tax expense recognition, simplifying and enhancing the Child and Dependent Care credit to make it more progressive and exempting tip earnings up to \$25,000 from PIT subject to income caps. The Executive Budget also proposes increases or extensions to several other tax credits, excluding PTET flexibility⁶.

General Fund receipts projected in the Executive Budget proposal increase in aggregate compared to the baseline forecast. All Funds tax receipts are projected to total \$130.8 billion in FY 2027, an annual increase of 4.2 percent compared to the revised FY 2026 estimate.

Proposed funding increases support agency operations growth and address many continuing challenges, including access to child care, expanding mental health care, and improving the health care delivery system. Other new spending will enhance public safety, including continued State assistance to the City of New York for subway safety law enforcement, provide a 1.7 percent targeted inflationary increase for certain eligible programs, provide recurring support for hunger prevention and nutrition assistance, increase operating aid for SUNY and CUNY campuses, invest in services for the aging, fund an additional year of the Homeowner Protection Program, provide tariff relief to farmers throughout the State of New York, and ensure the Medical Indemnity Fund (MIF) remains operational through FY 2027. Additional assistance is also proposed for the City of New York, Buffalo, and other local governments. In addition, the Executive Budget includes increased spending as proposed by the Judiciary, Attorney General, State Comptroller (OSC), and Legislature, to support planned operational needs, new investments, and expansions.

⁶ PTET Flexibility. The annual election date for PTET is moved from March 15 to September 15, allowing businesses formed after March 15 of the tax year to enroll in the PTET and better aligning New York with other states. This proposal is supported by the PTET Reserve and is General Fund cost neutral.



State Spending

Spending growth is largely driven by continued high levels of enrollment in the Medicaid program, as well as prior year expansion of benefits, increases in reimbursement rates, and expanded utilization of the State’s Managed Long-Term Care (MLTC) program by the State’s aging population. The State continues to explore options to reduce costs in future budgets to ensure long-term Medicaid spending levels are sustainable. Other increases include child care expansion, increases in mental health funding, and planned School Aid growth.

FY 2027 EXECUTIVE BUDGET SPENDING ESTIMATES (millions of dollars)				
	FY 2026 Updated	FY 2027 Projected	\$ Change	% Change
State Operating Funds	148,813	158,900	10,087	6.8%
Medicaid	34,273	38,828	4,555	13.3%
School Aid (School Year Basis)	37,626	39,255	1,629	4.3%
All Other Assistance and Grants	34,234	36,752	2,518	7.4%
Agency Operations	38,434	40,390	1,956	5.1%
Debt Service	4,246	3,675	(571)	-13.4%
Federal Operating	91,158	81,984	(9,174)	-10.1%
Capital Projects	18,299	21,832	3,533	19.3%
All Funds	258,270	262,716	4,446	1.7%

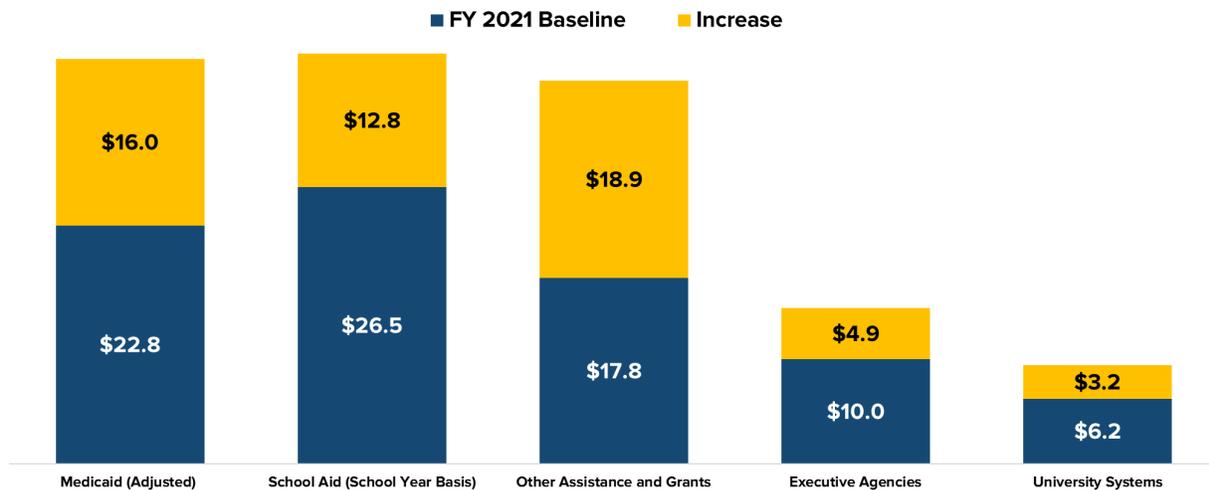
Over the past several years, the State has made historic investments in practically all program areas, including: fully funding Foundation Aid to schools; expanding access to mental health services, child care, and housing; providing assistance to distressed hospitals; increasing wages for health care 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, as well as proposed funding increases in the FY 2027 Executive Budget, have increased projected spending for assistance and grants by over \$47 billion compared to the \$67 billion⁷ level recorded in FY 2021. Likewise, agency spending has also increased due to growing investments, staffing levels, rising fringe benefits expenses, and operational costs.

⁷ 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.

More than 60 percent of the growth is concentrated in Medicaid and School Aid, reflecting historic, recurring funding increases for the health care system and schools. New York continues to invest significantly more in these two programs than any other state in the nation.

SPENDING GROWTH FROM FY 2021 TO PROPOSED FY 2027 (IN BILLIONS)



Medicaid. The New York State Medicaid Program provides health and long-term care coverage to lower-income children, pregnant women, adults, seniors, and people with disabilities. The Medicaid program also funds the majority of home and personal care services, including caregivers that are self-directed by consumers under the Consumer Directed Personal Assistance Program (CDPAP), and is a large contributor of funding to public and private hospitals and nursing homes through various supplemental programs. Medicaid spending continues to escalate as Medicaid utilization rises with an aging population, primarily for personal care, which includes the Nursing Home Transition and Diversion (NHTD) Waiver.

Over 6.8 million New Yorkers (34 percent) are currently covered by Medicaid. When combined with other public insurance coverage, such as Child Health Plus (CHP) and EP, New York has the highest percentage of people covered by publicly funded medical insurance in the nation with a total of 9.1 million enrolled. The State offers some of the most comprehensive and extensive Medicaid benefits in the nation, including optional services such as coverage for pharmacy and personal care services, and spent \$4,755 per capita based on the latest CMS data (Federal Fiscal Year 2024)⁸. New York’s per capita spending was more than 44 percent above the national average of \$2,657 per capita and over 18 percent higher than the next highest spending state -- Kentucky, which spent \$3,897 per capita.

⁸ Excludes District of Columbia. Based on U.S. Census Bureau data and the 2024 Centers for Medicare and Medicaid Services Financial Report, [Expenditure Reports From MBES/CBES](#).

Medicaid costs are financed jointly by the Federal, State, and Local governments. New York receives the minimum Federal Medicaid matching share of roughly 50 percent. Local districts' costs have been capped at calendar year 2015 levels, shifting the increased costs of the program to the State and saving the City of New York and counties billions of dollars annually. In FY 2027, local governments will save approximately \$9.2 billion, with a cumulative total of nearly \$63 billion saved since 2015.

In FY 2027, Medicaid spending (excluding operational costs) is projected to total \$38.8 billion, an increase of \$4.6 billion (13.3 percent) from the revised FY 2026 levels. Over a quarter of the growth is related to the non-recurring spending associated with the MCO assessment. State spending for Medicaid has tripled over the past 15 years due to medical and drug cost increases, enrollment remaining at elevated levels, expansion of benefits, increases to reimbursement rates, and continued growth in aging and high utilization populations. Other factors that continue to place upward pressure on State-share Medicaid costs include, but are not limited to, provider reimbursements to cover home health wage increases, increased costs and enrollment growth in NHTD, and the needs of financially distressed hospitals.

School Aid. The State provides a substantial amount of financial support for public schools through State formula aids and grants. Approximately 2.4 million kindergarten through 12th grade students are currently enrolled in the State's public schools, including 192,000 students enrolled in charter schools. For nearly two decades, New York has ranked first among states in per-pupil spending. In School Year (SY) 2023, New York spent \$30,012 per pupil, over 80 percent more than the national average of \$16,526 per pupil⁹ and approximately 14 percent higher than the second ranked State of Vermont.

The State completed the three-year phase-in for full funding of the Foundation Aid formula in SY 2024, which contributed substantially to the over \$8.3 billion (28 percent) increase in State-funded School Aid between SY 2022 and SY 2026. In addition to State aid, school districts have continued to raise revenue through local property tax increases, which when combined with State aid increases and Federal COVID-19 pandemic related assistance, have afforded many districts the ability to amass substantial reserves and surplus balances.

Adding to the historic funding increases over the past several years, the Executive Budget proposes \$39.3 billion for School Aid in SY 2027, an increase of \$1.6 billion (4.3 percent), inclusive of a \$779 million (3.0 percent) Foundation Aid increase.

⁹ Based on U.S. Census Bureau, [2023 Annual Survey of School System Finances](#).

Outyear Budget Gaps

OUTYEAR BUDGET GAPS (IN BILLIONS)



The FY 2027 Executive Budget Financial Plan results in lower General Fund outyear budget gaps compared to the levels projected in the FY 2026 Mid-Year Update to the Financial Plan¹⁰. If the FY 2028 Budget is balanced with recurring savings, the budget gaps for FY 2029 and FY 2030 would be reduced to \$3 billion in FY 2029 and \$6.8 billion in FY 2030.

The outyear budget gaps are the result of a structural imbalance between forecasted levels of growth in spending and available resources. The estimated gaps include a \$3 billion transaction risk reserve in each year. The projected budget gaps do not reflect the use of any Principal Reserves to balance operations but do include the use of prior year surpluses carried forward into future years and cautious estimates of disbursements, a practice that provides protection against potential receipts shortfalls and unanticipated costs that may materialize within a fiscal year.

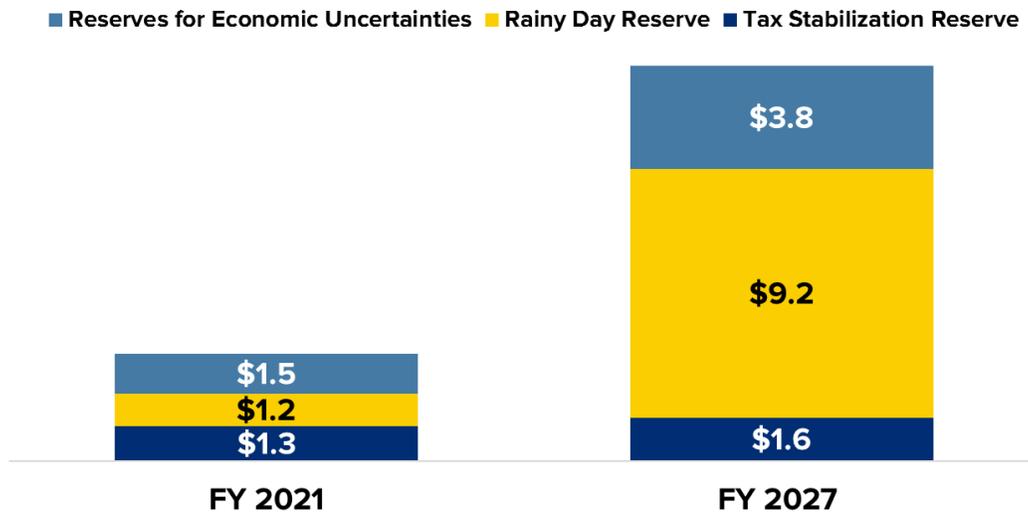
¹⁰ The FY 2030 budget gap is included for the first time in this Executive Budget Financial Plan.

Reserves and Risks

The Financial Plan faces ongoing economic risks, including slowing economic growth; continued price inflation; geopolitical uncertainties; 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 such unpredictable risks. Outside experts view robust reserves as an essential tool for mitigating service reductions and public employee layoffs during periods of slow or declining growth. During a “typical” recession, declines in receipts could be significant, 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 9/11 and during the Great Recession of 2008. This risk has been heightened by the increased tax rates and greater concentration of tax liability among high-income taxpayers relative to the last substantial economic downturn.

PRINCIPAL RESERVES = \$14.6 Billion



Over the past several years, the State has significantly increased reserves to limit adverse exposure and preserve resources to honor its commitments if facing difficult times. The FY 2027 Executive Budget preserves these critical investments and, financial conditions permitting, plans to continue to shift funds from the Reserve for Economic Uncertainties into the statutory Rainy Day Reserve to reach \$10 billion by FY 2028.



General Fund Financial Plan Summary

FY 2027 EXECUTIVE BUDGET FINANCIAL PLAN -- GENERAL FUND REVISIONS AND PROPOSALS				
SAVINGS/(COSTS)				
(millions of dollars)				
	FY 2027	FY 2028	FY 2029	FY 2030
	Projected	Projected	Projected	Projected
BASE SURPLUS/(GAP) ESTIMATE	2,476	(3,789)	(6,778)	(9,470)
Receipts	(1,599)	2,010	2,327	1,378
<u>Tax Receipts</u>	<u>1,364</u>	<u>1,591</u>	<u>1,906</u>	<u>1,312</u>
Decouple from H.R. 1 Provisions	1,400	640	560	240
Extend Corporate Franchise Tax Rate	0	1,100	1,580	1,210
Eliminate Tax on Tipped Wages	(52)	(69)	(60)	(19)
NYC Musical & Theatrical Production Tax Credit	0	0	(100)	(50)
Child and Dependent Care Credit Reform	0	(65)	(65)	(65)
All Other	16	(15)	(9)	(4)
PTET Flexibility (Financial Plan Neutral)	(4,000)	0	0	0
Debt Service	(22)	(49)	(86)	(141)
Other Receipts/Transfers	1,059	468	507	207
Disbursements	(4,877)	(4,311)	(4,573)	(4,666)
<u>Assistance and Grants</u>	<u>(3,308)</u>	<u>(3,197)</u>	<u>(3,538)</u>	<u>(3,641)</u>
Child Care Expansion	(1,684)	(2,516)	(2,711)	(2,788)
Aid to the City of New York	(858)	(510)	(510)	(510)
Voluntary Providers Targeted Inflationary Increase	(176)	(176)	(176)	(176)
Higher Education	(111)	(201)	(200)	(200)
Subway Safety	(77)	0	0	0
Medical Indemnity Fund	(75)	0	0	0
Supported Housing	(71)	(71)	(71)	(71)
Medicaid	182	228	267	267
All Other	(438)	49	(137)	(163)
<u>Agency Operations, including GSCs</u>	<u>(278)</u>	<u>(191)</u>	<u>(158)</u>	<u>(114)</u>
Executive Operations	65	90	118	156
Judiciary (incl. fringe benefits)	(283)	(283)	(283)	(283)
Other Elected Officials	(32)	(32)	(32)	(32)
Fringe Benefits/Fixed Costs	(28)	34	39	45
<u>Transfers to Other Funds</u>	<u>(1,291)</u>	<u>(923)</u>	<u>(877)</u>	<u>(911)</u>
Capital Projects	(283)	(221)	(175)	(209)
SUNY Operating	(152)	(198)	(197)	(198)
Healthcare Stability Fund	(750)	(500)	(500)	(500)
All Other	(106)	(4)	(5)	(4)
Use of/(Deposit to) Reserves	4,000	0	0	0
Timing of PTET/PIT Credits (Financial Plan Neutral)	4,000	0	0	0
EXECUTIVE BUDGET SURPLUS/(GAP) ESTIMATE	0	(6,090)	(9,024)	(12,758)

The table above summarizes the impact of the Executive proposals on General Fund operations, by financial plan category, starting with the revised base estimates. The following summaries of Executive proposals emphasize the projected fiscal impact for FY 2027.

The Executive Budget proposes the following tax law changes:

- **Decouple from H.R. 1 Provisions.** The Executive Budget proposes to decouple the State from certain Federal tax provisions enacted in H.R. 1 to address policy concerns with the Federal legislation. Decoupled provisions include the amended tax treatment of research and experimental expenditures and the newly enacted immediate expensing of certain qualified production property provisions.
- **Extend Corporate Franchise Tax (CFT) Rate.** Receipts are increased consistently with the proposed extension through tax year 2029 of the tax rates on the business income base for Article 9-A filers with business income bases over \$5 million, as well as the reinstatement of the capital base tax rate for certain taxpayers.
- **Eliminate Tax on Tipped Wages.** The proposed elimination of State income tax on up to \$25,000 per year in tipped wages, for single filers earning up to \$150,000 and joint filers earning up to \$300,000, beginning in tax year 2026 reduces tax receipts.
- **New York City Musical and Theatrical Production Credit.** The New York City Musical and Theatrical Production Credit is enhanced by increasing the aggregate amount available under the program by \$150 million for productions with initial performances on or after December 1, 2025.
- **Child and Dependent Care Credit Reform.** The Child and Dependent Care credit will be decoupled from the Federal credit and the credit computation will be simplified by implementing a single, consistent sliding scale and enhancing the overall benefit, leading to a more progressive credit structure.
- **Other Tax Actions.** Other proposals include allowing Investment Tax Credit refundability for farmers, imposing a tax on alternative nicotine products, modifying the Sales Tax Vendor Registration Program, and extending various credits and exemptions, including the Sales Tax vending machine and alternative fuels exemptions, and the Commercial Security Tax Credit.
- **PTET Flexibility.** The annual election date for PTET is moved from March 15 to September 15, allowing businesses formed after March 15 of the tax year to enroll in the PTET and better aligning New York with other states. This proposal is supported by the PTET Reserve and is General Fund cost neutral.

Other non-tax receipts and transfers from other funds reflect proposals impacting fines and fees, as well as increased levels of investment income and available resources in other funds.

Assistance and Grants. General Fund spending for assistance and grants is increased from the baseline update in the aggregate over the multi-year Financial Plan mainly due to new investments and initiatives, and increased funding for existing programs.

- **Child Care Expansion.** The Executive Budget proposes several actions to make child care more affordable. These proposals include higher assistance and grants spending to increase existing subsidies, expand universal pre-K statewide, support a 3-K expansion in the City of New York, and establish a 2-Care NYC program. In addition, child care pilot programs are created in select counties, as well as new friendly zoning initiatives to increase child care capacity.
- **Aid to City of New York.** General Fund spending is increased to reflect additional State support to NYC which will support one-time assistance totaling \$500 million in FY 2027, a new \$300 million annually for youth diversion programs, \$150 million annually related to the elimination of the interception of NYC sales tax receipts used to fund NYC distressed providers, and \$58 million annually for an increase in the State’s GPHW reimbursement rate to 36 percent, consistent with all other counties.
- **Voluntary Providers Targeted Inflationary Increase.** The Executive Budget includes a 1.7 percent Targeted Inflationary Increase for eligible programs operated by voluntary providers of services for the Office for People with Developmental Disabilities (OPWDD), Office of Mental Health (OMH), Office of Addiction Services and Supports (OASAS), Office of Children and Family Services (OCFS), Office of Temporary and Disability Assistance (OTDA), and the State Office for the Aging (SOFA). These funds provide fiscal relief to providers to address rising operating costs and enable them to offer more competitive wages to their staff.
- **Higher Education.** The Executive Budget provides additional recurring operating aid for CUNY, funds to establish the New York Career Connect Initiative, and investments in community colleges like expanding the New York State Opportunity Promise Scholarship program. These investments are partially offset by a one-time reduction in State support to CUNY related to anticipated real estate sale proceeds.
- **Subway Safety.** The Executive Budget extends funding to maintain an increased police presence in the City of New York subway system.
- **MIF.** One-time funding is included to support the financial solvency of the MIF program administered by DOH. The funding will be used to keep enrollment open to new individuals who suffered birth-related neurological injuries because of medical malpractice during delivery through FY 2027.
- **Supported Housing.** The FY 2027 Executive Budget increases rates for OMH and OASAS residential programs to help ensure that residential providers have sufficient resources to maintain housing capacity for these populations to support recovery and avoid more costly emergency room visits and inpatient care.

- **Medicaid.** General Fund assistance and grants spending is reduced to reflect several targeted savings actions intended to maximize State resources. These changes include expanding State-led negotiations with pharmaceutical manufacturers to secure additional supplemental rebates; ensuring that disputed Medicaid claims are properly adjudicated; stabilizing the rates and ensuring proper utilization of the Applied Behavior Analysis (ABA) program; ensuring certain medical screening tests are medically necessary; and standardizing administrative reimbursement for personal care services.

These savings partly offset additional funding to support health care stabilization investments for hospitals and nursing homes in the Healthcare Stability Fund (HSF) totaling \$750 million in FY 2027 and \$500 million annually thereafter, which is reflected in transfers to other funds and exempt from the Medicaid Global Cap.

- **All Other Assistance and Grants.** Additional spending will support increases for various services and programs, including those for services for aging populations, the Hunger Prevention and Nutrition Assistance Programs, the Judiciary’s Civil Legal Services Program, arts competitive grants, the Homeowner Protection Program, the Subway Co-response Outreach Teams Program, upstate transit aid, and the Bolstering Biotech initiative. Funding is also included for assistance to the City of Buffalo and other localities, as well as a new Agricultural Resiliency Against Tariffs Program which will provide direct payments to New York’s agricultural community to offset rising costs caused by tariffs.

The Executive Budget also proposes savings and certain cost shifts to partially fund these new commitments. These proposals include permanently extending the current funding structure for residential school placements of children with special needs outside the City of New York, utilizing available Mortgage Insurance Fund resources to fund rural rental assistance and housing preservation programs, and using Temporary Assistance for Needy Families (TANF) funding in FY 2028 to support increasing child care costs.

Agency Operations. Spending on operations, including wages and fringe benefits, is increased over the multi-year plan to accommodate growth in the State workforce, projected general salary increases, and expansion of services and new initiatives.

- **Executive Operations.** General Fund operational spending is increased to reflect added costs across several agencies to support staffing increases, investments in contract nursing to support the medical needs of the incarcerated population, administration of community engagement requirements for certain non-exempted Medicaid populations, additional Supplemental Nutrition Assistance Program (SNAP) administrative cost sharing increases because of H.R. 1, and continued support of various mental health programs. FY 2027 spending includes the recognition of an anticipated Federal fiscal penalty related to the SNAP quality control error rate that the State plans to pay on behalf of the local districts. Funding is also provided for the new Office of Child Care and Early Education which is charged with overseeing and reviewing quality of care with the expansion of child care. Executive Operations will be more tightly managed in FY 2027 to achieve an expected \$300 million in cost-savings that recurs in the outyears.

- **Judiciary.** The Executive Budget must include without modification the appropriations submitted annually by the Judiciary. The Financial Plan spending estimates reflect the spending levels as submitted.

The Judiciary Budget submission supports the cost of non-judicial staffing increases, four court officer academies, collective bargaining agreements, overtime costs, as well as various new investments. The Judiciary's budget includes funding for: the annualization of judgeships, statutorily required judicial pay increases, various technology initiatives, and costs associated with rent increases. New funding is also provided to support increased Attorney for Child provider funding, enhancements to Family Court services, expansion of peer advocacy and court navigator programs, the creation of Mental Health parts in the City of New York Family Court, the establishment of best practices training in youth and problem-solving courts, a new lab-based drug testing program, and the expansion of Housing Court Help Centers.

- **Other Elected Officials.** The Legislature also independently submits appropriation bills that are not subject to modification. Operating spending increases for OSC, Attorney General, and Legislature reflect staffing cost increases and rising operational costs.
- **Fringe Benefit/Fixed Costs.** The Executive Budget proposes amending the New York State Surprise Bill Law to include the Empire Plan, amend the criteria used by arbitrators in the State's independent dispute resolution process to remove usual and customary charges from consideration, and require arbitrators to select the payment offer closest to the median in-network rate, absent extraordinary circumstances. In addition, proposed legislation would provide relief for local governments and lower State taxpayer costs by lowering the interest rate charge on judgments against the State and local governments from as high as 9 percent (currently authorized) to a fair market-based interest rate. The current rate was established in 1982 when interest rates were at 12 percent, to avoid unnecessary taxpayer costs. The recommended rate is in line with the interest rate applied to judgments in Federal courts and would ensure that neither side in a lawsuit will be disadvantaged by an interest rate above or below what otherwise could be earned while cases are being adjudicated.

The Executive Budget also proposes that the State follow the Federal government's policy decision to have higher-income retirees pay a higher proportion of their health insurance costs by ceasing Income-Related Monthly Adjustment Amount (IRMAA) reimbursement. The savings achieved through this proposal will be shared between the State and eligible State retirees, who would receive a portion of the savings through an annual refund.

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

- **Capital Projects.** The Executive Budget increases transfers from the General Fund to capital projects funds to support capital initiatives, including, the safety net transformation program, Jamaica rail station design, technology infrastructure, Second Avenue subway engineering, health and safety education building projects, and law enforcement technology grants.
- **SUNY Operating Assistance.** The Financial Plan increases the State's recurring operating aid support to SUNY and supports new programmatic initiatives.
- **All Other Transfers.** The Executive Budget provides additional one-time funding for SUNY Downstate Hospital's operating costs in FY 2027 and increased funding to support health care stabilization investments in the HSF, the Environmental Protection Fund, electronic health records for incarcerated people, and various other proposals.

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

GENERAL FUND FINANCIAL PLAN

General Fund Financial Plan Overview

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

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

- Changes in debt service on State-supported revenue bonds affect General Fund tax receipts. The State utilizes bonding programs where tax receipts are deposited into dedicated Debt Service Funds (outside the General Fund) and used to make debt service payments. After satisfying debt service requirements for these bonding programs, the balance is transferred to the General Fund. As such, prepayment of future debt service impacts General Fund tax receipts.
- The STAR program is funded from PIT receipts that are deposited into a fund held outside of the General Fund. Therefore, changes in the State-supported cost of the program affect reported and estimated PIT receipts.
- Tax receipts are affected by the PTET program. However, the reserve balance held for this purpose offsets the net impact annually, making it General Fund balance neutral. The table below and following discussion isolates 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 most of the total State Operating Funds spending and are affected by the level of financing sources available in other funds, transfers of balances between funds of the State, and other factors that may change annually. For example, education and health care programs are affected by the level of financing sources (i.e., HCRA and lottery/gaming receipts) available in other funds. Projected spending also reflects DOB's conservative estimates of disbursements, a practice that provides a cushion for potential receipts shortfalls and unanticipated costs.

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



FY 2027 General Fund Financial Plan

The following table summarizes the General Fund operations for FY 2025 results, revised FY 2026 estimates, and FY 2027 projections, inclusive of proposals. The discussion that follows provides a summary, with an emphasis on the projected annual change from FY 2026 to FY 2027.

GENERAL FUND FINANCIAL PLAN (millions of dollars)							
	FY 2025 Actuals	FY 2026 Projected	Annual Change		FY 2027 Projected	Annual Change	
			\$	%		\$	%
Opening Fund Balance	46,331	56,916	10,585	22.8%	52,037	(4,879)	-8.6%
Total Receipts	119,261	121,416	2,155	1.8%	122,949	1,533	1.3%
Receipts	115,780	119,740	3,960	3.4%	126,103	6,363	5.3%
Taxes	102,689	112,026	9,337	9.1%	119,496	7,470	6.7%
Miscellaneous Receipts	5,168	4,391	(777)	-15.0%	3,773	(618)	-14.1%
Federal Receipts	3,650	0	(3,650)	-100.0%	0	0	0.0%
Non-Tax Transfers	4,273	3,323	(950)	-22.2%	2,834	(489)	-14.7%
PTET Receipts	3,481	1,676	(1,805)	-51.9%	(3,154)	(4,830)	-288.2%
PIT Credits	(14,300)	(16,794)	(2,494)	-17.4%	(17,954)	(1,160)	-6.9%
Business Taxes	17,781	18,470	689	3.9%	14,800	(3,670)	-19.9%
Total Disbursements	108,676	126,295	17,619	16.2%	127,844	1,549	1.2%
Assistance and Grants	74,833	83,382	8,549	11.4%	90,641	7,259	8.7%
Agency Operations	23,013	26,090	3,077	13.4%	27,634	1,544	5.9%
Transfers to Other Funds	10,830	16,823	5,993	55.3%	9,569	(7,254)	-43.1%
Net Change in Operations	10,585	(4,879)	(15,464)	-146.1%	(4,895)	(16)	-0.3%
Closing Fund Balance	56,916	52,037	(4,879)	-8.6%	47,142	(4,895)	-9.4%
Statutory Reserves:							
Community Projects	25	25	0		25	0	
Contingency	21	21	0		21	0	
Rainy Day Funds	8,756	9,756	1,000		10,756	1,000	
Fund Balance Reserved for:							
Debt Management	1,860	1,000	(860)		1,000	0	
Economic Uncertainties	12,847	4,847	(8,000)		3,847	(1,000)	
Extraordinary Monetary	732	392	(340)		25	(367)	
Future Operational Needs	3,099	2,499	(600)		2,499	0	
Timing of PTET/PIT Credits	17,618	19,294	1,676		16,140	(3,154)	
Timing of Resource	11,958	14,203	2,245		12,829	(1,374)	



Receipts

Growth in General Fund receipts, including transfers from other funds, is impacted by the one-time payment of \$2 billion for inflation tax refunds to qualified New York tax filers in FY 2026 and debt prepayments. Excluding these payments, General Fund tax receipts are projected to reach \$111.7 billion in FY 2026, an increase of \$11.4 billion (11.3 percent) from FY 2025. This growth is primarily driven by increases in all components of PIT and sales tax receipts, partially offset by lower collections in insurance and CFT gross receipts. Non-tax receipts are expected to decrease in FY 2026, mainly due to the exhaustion of SLFRF resources in FY 2025.

Excluding the impact of debt prepayments and one-time refund payments, total General Fund tax receipts, including transfers after the payment of debt service, are estimated to total \$115.7 billion in FY 2027, an increase of \$4 billion (3.6 percent) from FY 2026.

The following discussion of annual changes from FY 2026 to FY 2027 in tax receipts excludes the impact of debt prepayments and one-time refund payments.

- PIT receipts are estimated to total \$83 billion in FY 2027, an increase of \$2.6 billion (3.2 percent) from the prior year, reflecting projected increases in all gross receipts components and nearly flat year-over-year growth in total refunds.
- Consumption/use tax receipts are estimated to total \$19.7 billion in FY 2027, an increase of \$425 million (2.2 percent) from FY 2026 with stable taxable consumption growth expected in the sales tax base.
- Business tax receipts are estimated to increase by \$1 billion primarily reflecting an increase in CFT gross receipts due to the impact of the proposed decoupling from certain Federal tax law provisions in H.R. 1.
- Other tax receipts, including transfers after payment of debt service on Clean Water/Clean Air (CW/CA) Bonds, are expected to total \$2.7 billion in FY 2027, nearly flat compared to FY 2026. This is primarily due to the expectation that fewer super-large estate tax payments at a lower average value will be received in FY 2027, which is entirely offset by estimated growth in real estate transfer tax receipts due to growth in the average housing price, housing starts, the S&P 500, and bonuses.
- Non-tax receipts are expected to be lower in FY 2027 due largely to the non-recurring Federal Emergency Management Agency (FEMA) reimbursement of previously incurred COVID-19 costs. In addition, lower receipts are projected in FY 2027 for investment income commensurate with projected interest rate and fund balance declines.



Disbursements

Excluding extraordinary transfers totaling \$7.1 billion to the Federal Unemployment Account, General Fund disbursements, including transfers to other funds, are projected to total \$119.2 billion in FY 2026, an increase of \$10.5 billion (9.7 percent) from FY 2025. In FY 2027, General Fund spending is projected to increase by 7 percent excluding the one-time loan repayment in FY 2026. Growth in spending is mostly driven by increased funding for Foundation Aid, Medicaid, Judicial operations, continued efforts to stabilize the prison system, and rising health insurance and pension costs.

Assistance and grants supported by the General Fund is estimated to increase 11.4 percent in FY 2026 and 8.7 percent in FY 2027. The FY 2027 growth is mainly for child care, education, and health care, as well as changes in the level of financing sources (i.e., HCRA and lottery/gaming receipts) available in other funds.

- Medicaid spending is projected to grow by \$2.4 billion in FY 2027, primarily due to the increasing medical costs, benefit expansion, reimbursement rate increases, impacts of H.R. 1, and escalating NHTD growth, as well as the proposed elimination of a NYC cost sharing requirement for assistance to distressed health care providers.
- General Fund support for School Aid is estimated to increase by \$1.6 billion (5.2 percent) on a State fiscal year basis, reflecting a SY 2027 increase in Foundation Aid that includes a one percent minimum annual increase in aid to school districts and is consistent with the annual projected change in the Consumer Price Index (CPI). In addition, the annual increase in School Aid spending reflects funding for universal four-year-old prekindergarten, including the cost of increasing districts' per-pupil funding to the higher of \$10,000 or their current selected Foundation Aid per pupil. Additionally, the Budget provides increased funding to the City of New York's three-year-old prekindergarten (3-K) program.
- The FY 2027 Executive Budget includes significant investments in Child Care including additional child care subsidies, implementation of the City of New York 2-Care program, development of child care pilot programs in select counties, and creation of the Office of Child Care and Early Education.
- Other assistance and grants growth includes additional support for hunger prevention and nutrition assistance; programs for older adults; CUNY senior college operations; targeted inflationary increases for certain eligible programs; supportive housing; legal and housing counseling to homeowners; assistance to the City of Buffalo and other localities; and investments in SUNY and CUNY community colleges. The City of New York will receive continued funding for subway safety, as well as new targeted assistance and funding for youth diversion programs. These growth factors are offset by an expected decline in reimbursements to the City of New York for one-time funding of asylum seeker assistance. Proposed savings actions include permanently extending the current funding structure for residential school placements of children with special needs outside the City of New York, utilizing available Mortgage Insurance Fund resources to fund rural rental assistance and housing preservation programs and TANF funding in FY 2028 to support increasing child care costs.



Agency operations growth includes rising health insurance and pension costs for State employees, increases in workforce levels, and projected salary increases. Other drivers of growth include investments in contract nursing to support the medical needs of the incarcerated population, administration of community engagement requirements for certain non-exempted Medicaid populations, additional SNAP administrative cost sharing increases because of H.R. 1., and continued support of various mental health programs. In addition, FY 2027 spending includes an anticipated fiscal penalty assessed to the State related to the SNAP quality control error rate to be paid to the Federal government on behalf of the local districts.

In addition, General Fund spending for the Judiciary is projected to grow 8.3 percent to support the cost of non-judicial staffing increases, four court officer academies, collective bargaining agreements, overtime costs, as well as various new investments. The Judiciary's budget includes funding for: the annualization of judgeships, statutorily required judicial pay increases, various technology initiatives, and costs associated with rent increases. New funding is also provided to support increased Attorney for Child provider funding, enhancements to Family Court services, expansion of peer advocacy and court navigator programs, the creation of Mental Health parts in City of New York Family Court, the establishment of best practices training in youth and problem-solving courts, a new lab-based drug testing program, and the expansion of Housing Court Help Centers.

Excluding the one-time \$7.1 billion extraordinary transfer to the Federal Unemployment Account in FY 2026, transfers to other funds are expected to decline by approximately \$200 million in FY 2027 compared to current year levels. The decline is mainly due to the one-time transfer of PAYGO resources for the Division of Housing and Community Renewal (DHCR's) Housing Program in FY 2026, partly offset by the transfer to the HSF in FY 2027 to support targeted healthcare stabilization investments and a projected increase in the State's campaign finance support. Other transfer changes include additional general operating aid for SUNY four-year campuses and Downstate Hospital.

General Fund Closing Balance

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

The expected decline in the General Fund balance at the end of FY 2027 is comprised of the planned use of \$3.2 billion from the PTET/PIT Credit reserve to offset PTET related timing of payments and credits; \$1.4 billion to fund operational costs; and \$367 million to fund existing capital commitments and projects from extraordinary monetary settlements reserves.

Cash Flow / Liquidity

DOB expects that the General Fund will maintain sufficient liquidity in FY 2027 to make all planned payments as they become due. General Fund resources used to pay debt service on bonds secured by dedicated receipts, including PIT Revenue Bonds and Sales Tax Revenue Bonds, continue to be set aside as required by law and bond covenants.

State law currently authorizes short-term financing for liquidity purposes during the fiscal year, which serves as a cashflow management tool to respond to unanticipated financial disruptions. Specifically, the authorization allows for the issuance of up to \$3 billion of PIT revenue anticipation notes which mature no later than March 31, 2026. Borrowed amounts cannot be extended or refinanced beyond the initial maturity. The Financial Plan does not assume the use of short-term financing for liquidity purposes. DOB evaluates operating results and liquidity levels regularly and may adjust use of notes based on liquidity needs, market considerations, and other factors.

Balances held outside of the General Fund are mainly restricted or earmarked for specific purposes, either statutorily or administratively, and are generally unavailable for General Fund operations or balance. These include funds dedicated to support circumscribed operating and programmatic expenses, including, but not limited to, SUNY, public transportation, legal services, health care transformation, the Opioid Settlement Fund, the Department of Financial Services (DFS), capital projects, and certain proprietary funds.



PTET Financial Plan Impact

The U.S. Department of the Treasury (Treasury) and the Internal Revenue Service have determined that State and local income taxes imposed on and paid by a partnership or an S corporation on its income, such as the PTET, are allowable as a deduction to Federal taxable income. Legislation enacted in FY 2022 allows an optional PTET on the New York-sourced income of partnerships and S corporations. Qualifying entities that elect to participate can pay a PTET payment of up to 10.9 percent on their taxable income at the partnership or corporation level, and their individual partners, members and shareholders receive a refundable PIT credit equal to the proportionate or pro rata share of taxes paid by the electing entity. Additionally, the program includes a resident tax credit that allows for reciprocity with other states that have implemented similar taxes, which currently include Connecticut and New Jersey, 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 and is expected to continue to cover the difference between PTET collections and related PIT credits in each fiscal year making it General Fund balance neutral, as shown in the table below. In addition, the Executive Budget proposes extending the annual election deadline for businesses opting into the program from March 15 to September 15, effective tax year 2027, which is also offset by the PTET reserve.

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

FY 2027 EXECUTIVE BUDGET GENERAL FUND IMPACT OF THE PASS THROUGH ENTITY TAX SAVINGS/(COSTS) (millions of dollars)					
	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected
General Fund Impact	0	0	0	0	0
Tax Receipts ¹	1,676	(3,154)	251	285	620
PIT Credits	(16,794)	(17,954)	(18,709)	(18,965)	(19,270)
PTET Collections (Business Taxes)	18,470	14,800	18,960	19,250	19,890
Use of/(Deposit to) Reserve for PTET Refunds	(1,676)	3,154	(251)	(285)	(620)

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

SPENDING SUMMARY



Spending Summary

The table below summarizes the projected annual change in spending from FY 2026 to FY 2027, followed by a summary of changes.

SPENDING SUMMARY FY 2026 TO FY 2027 (millions of dollars)				
	FY 2026 Projected	FY 2027 Projected	Annual Change	
			\$	%
ASSISTANCE AND GRANTS	106,133	114,835	8,702	8.2%
DOH Medicaid	34,273	38,828	4,555	13.3%
School Aid (School Year Basis)	37,626	39,255	1,629	4.3%
Mental Hygiene, excl. MHSP	8,766	9,537	771	8.8%
Social Services	6,263	6,799	536	8.6%
Transportation	5,372	5,652	280	5.2%
Higher Education	3,551	3,625	74	2.1%
Other Education	3,163	3,330	167	5.3%
All Other	7,119	7,809	690	9.7%
AGENCY OPERATIONS	38,434	40,390	1,956	5.1%
State Operations	26,696	27,987	1,291	4.8%
Executive Agencies	14,464	14,916	452	3.1%
State University System	8,788	9,419	631	7.2%
Judiciary	2,644	2,806	162	6.1%
Other Elected Officials	800	846	46	5.8%
General State Charges	11,738	12,403	665	5.7%
Pension Contribution	3,059	3,356	297	9.7%
Health Insurance	6,141	6,523	382	6.2%
Other Fringe Benefits/Fixed Costs	2,538	2,524	(14)	-0.6%
DEBT SERVICE	4,246	3,675	(571)	-13.4%
TOTAL STATE OPERATING FUNDS	148,813	158,900	10,087	6.8%
Capital Projects (State and Federal Funds)	18,299	21,832	3,533	19.3%
Federal Operating Aid	91,158	81,984	(9,174)	-10.1%
TOTAL ALL GOVERNMENTAL FUNDS	258,270	262,716	4,446	1.7%

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

Assistance and Grants

State assistance and grants include payments to health care providers, MCOs, school districts, local governments, and other entities, as well as financial assistance to, or on behalf of, individuals, families, and not-for-profit organizations. Medicaid and School Aid account for most of assistance and grants spending and roughly half of total State Operating Funds spending.

Over the past several years, assistance and grants funding has increased substantially due to additional funding for health care, education, and nearly all other major program areas.

DOH Medicaid spending growth is due to medical cost increases; enrollment remaining at elevated levels; benefit expansions; increases to reimbursement rates; increasing drug prices and utilization of high-cost drugs; and continued growth in aging and high utilization populations. Other factors that continue to place upward pressure on State-share Medicaid costs include, but are not limited to, provider reimbursements to cover home health wage increases; increased costs and enrollment growth in the NHTD; and the needs of financially distressed hospitals.

Medicaid spending also includes MCO assessment related spending, which was established as part of the FY 2025 Enacted Budget. In FY 2026, five quarters of collections are expected, totaling \$3.6 billion, and in FY 2027, three quarters are expected to total nearly \$1.7 billion. The State will benefit from almost \$3.3 billion in net resources to fund prior Global Cap commitments and health care delivery investments for hospitals, nursing homes, the Safety Net Transformation Program, and targeted provider investments. In FY 2027, the Executive Budget includes a proposal to utilize \$750 million in new General Fund resources (\$500 million recurring) to support additional investments in hospitals and nursing homes from the HSF.

Higher Medicaid spending is also attributable to increased home and personal care utilization and costs, expanded access to health coverage, and other costs reported outside of the Global Cap to support home care and minimum wage for health care providers (\$4.6 billion) and financial relief to counties and the City of New York associated with the State's full coverage of the local share of spending growth (\$2.4 billion).

State aid to schools grows to \$39.3 billion (4.3 percent increase) for SY 2027 and includes a \$779 million (3.0 percent) increase in Foundation Aid. The Budget also provides additional funding for universal four-year-old prekindergarten, including increasing districts' per-pupil funding to the higher of \$10,000 or their current selected Foundation Aid per pupil. Additionally, the Budget provides increased funding to expand the City of New York's three-year-old prekindergarten (3-K) program.



Mental Hygiene spending growth supports targeted investments in services to ensure appropriate access to care for individuals with developmental disabilities, mental illness, substance use disorders, and problem gambling. FY 2027 spending levels include the continued commitment to expand mental health access and care, and a 1.7 percent targeted inflationary increase for eligible programs.

Social Services spending reflects continued investments and expansion of child care subsidies, provides new funding to establish a 2-Care NYC program, and creates child care pilot programs in select counties. The Executive Budget also includes a 1.7 percent targeted inflationary increase for eligible programs, and new youth diversion funding for NYC. These increases are partially offset by an expected decline in City of New York asylum seeker assistance.

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

Higher education spending is projected to grow due primarily to increases in operating aid for CUNY senior colleges, investments in SUNY and CUNY community colleges, and enrollment growth in Higher Education Services Corporation (HESC) Tuition Assistance Program (TAP) and scholarship programs.

All Other Education Programs growth is largely driven by the continued expansion 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); increased costs related to preschool and summer school special education programs, commensurate with growth in enrollment and tuition rates resulting from recent years' cost of living adjustments, as well as reforms that result in accelerated or increased costs; increased funding for nonpublic schools; and increased reimbursement to school districts related to charter schools.

All other assistance and grants spending will support increases for various services and programs, including services for the aging population, the Hunger Prevention and Nutrition Assistance Programs, the Judiciary's Civil Legal Services Program, arts competitive grants, the Homeowner Protection Program, the Subway Co-response Outreach Teams program, upstate transit aid, assistance to NYC, Buffalo, and other localities, and the Bolstering Biotech initiative. The Executive Budget also includes funding for a new program which will 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 related to the Medicaid Global Cap.

Agency Operations

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

Executive agencies spending growth is driven by staffing increases across various agencies, annual incremental pay increases as employees move from their starting hiring rate towards the job rate, H.R. 1 impacts associated with SNAP administrative costs sharing, and the Federal funding changes to the State's 1332 EP Waiver, as well as Medicaid community engagement requirements. In addition, estimates for FY 2027 reflect continued investments in cybersecurity, IT system modernization and demographic data collection efforts. Funding is also provided for the new Office of Child Care and Early Education, which will drive the implementation of high-quality child care in New York State.

SUNY growth reflects increasing expenses for four-year campuses and the three teaching hospitals, which include proposed increases to operating support for these campuses and for SUNY Downstate Hospital. SUNY four-year campuses are funded by a combination of tuition, fee revenue and General Fund support. Undergraduate State resident tuition at four-year campuses has remained flat since 2020, driving increased State support to offset this foregone tuition revenue growth. In FY 2027, the State will provide an estimated \$4.7 billion in support to SUNY four-year campuses inclusive of \$2.0 billion in General Fund operating transfers, \$2.1 billion for fringe benefit costs¹¹ of employees at SUNY State-operated campuses, and \$617 million for debt service costs to support a substantial share of bond-financed capital projects. SUNY Downstate Hospital will also receive \$100 million in additional State support.

Judiciary growth supports the cost of non-judicial staffing increases, four court officer academies, collective bargaining agreements, overtime costs, as well as various new investments included in the Judiciary's FY 2027 Budget. These increases include new judgeships, judicial pay increases, technology initiatives, and rent increases, as well as Attorney for Child provider funding, enhancements to Family Court services, expansion of peer advocacy and court navigator programs, the creation of Mental Health parts in the City of New York Family Court, the establishment of best practices training in youth and problem-solving courts, a new lab-based drug testing program, and the expansion of Housing Court Help Centers.

Operating costs for the offices of independently elected officials (Attorney General, Comptroller, and Legislature) are projected to collectively grow by 5.8 percent for salary and staffing level increases, and technology investments for OSC.

GSCs growth is primarily a result of an increase in pension obligations as prior year market losses and benefit enhancements increase employer contribution rates. In addition, rising health insurance costs are attributable to medical inflation and the rising costs of prescription drugs, and out-of-network services. Increases in other fringe benefits and fixed costs are attributable to higher employer payroll taxes due to the continued growth in the State workforce.

¹¹ This fringe benefits spending is excluded from SUNY operational spending and reported as General Fund fringe benefit spending.



Debt Service

The State pays annual debt service on all outstanding State-supported debt issuances, which is affected by the prepayment of future debt service costs in prior fiscal years. Adjusting for prepayments, State-related debt service is projected at \$7.5 billion in FY 2027, an increase of 12.5 percent from FY 2026.

Capital Projects

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

Spending on capital projects is projected to increase, mainly attributable to the State's direct capital contribution for the 2020-24 and 2025-29 MTA Capital Plans; 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 Executive Capital Plan¹².

Federal Operating Aid

Federal operating aid spending declines from current year levels primarily due to the 1332 EP waiver expiration in July 2026 and a substantial drop in COVID-19 pandemic response and recovery assistance provided to state and local governments, schools, hospitals, transit systems, businesses, families, and individuals.

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

¹² FY 2027 Executive Capital Program and Financing Plan - <https://www.budget.ny.gov/pubs/archive/fy27/ex/cp/fy27cp-ex.pdf>

OTHER MATTERS AFFECTING THE FINANCIAL PLAN



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

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

Federal Government Funding Risks

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

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

On October 1, 2025, the Federal government shut down for 43 days due to a failure to pass new appropriations for the 2026 fiscal year and repeated failure to pass any short-term continuing resolutions to reopen the Federal government. The shutdown halted the flow of new Federal funding for most discretionary grant programs and many mandatory programs that require annual appropriations such as Women, Infants, and Children (WIC), Special Supplemental Nutrition Program for WIC, SNAP, and Low Income Heating Assistance Program, as well as Federal employee paychecks. However, specific benefit payments like Social Security, Medicare, and Medicaid were not impacted. The Federal government reopened on November 13, 2025, after President Trump signed a continuing resolution ending the shutdown. In addition, the State continues to monitor a variety of recent Federal government actions, policies, and legislative efforts, particularly concerning immigration, artificial intelligence, the Federal workforce, environmental regulations, and various social service programs that serve low-income families, child care, and other anti-poverty programs.



On January 6, 2026, New York State received notices from the Federal Administration for Children and Families that it was placing a temporary freeze on drawdowns for Federal TANF, Child Care and Development Fund (CCDF), and Social Services Block Grant reimbursement to the State. Four other states, California, Colorado, Illinois and Minnesota, also received these notices and had their drawdowns frozen. The notices claimed that the states are “illicitly providing illegal aliens with benefits intended for American citizens and lawful permanent residents.” The State receives approximately \$3.4 billion in total funds from these grants annually and primarily uses these funds to reimburse counties and the City of New York for the cost of providing Family Assistance, child care, domestic violence services, homeless shelters and transitional housing, emergency payments for families and children, adoption services, foster care and child welfare investigations, not-for-profit social service providers, and more. Not only does this action have a significant impact on the State, but also the 57 counties and the City of New York, which are responsible for determining eligibility and paying the cost of these critical benefits in the first instance and then reimbursed using these Federal grants. On January 8, 2026, the New York Attorney General and a coalition of the four other affected states sued the Administration for Children and Families for these withholdings asserting that no legitimate justification for freezing these funds – failing to provide any evidence of these funds and ignoring the legal framework for investigating potential instances of non-compliance and imposing sanctions, if any, under these programs. On February 6, 2026, a U.S. District Judge granted a preliminary injunction preventing the implementation of this freeze.

Debt Limit. Periodically, the Federal government has increased or suspended its debt limit. Failure to increase or suspend the debt limit when needed could result in the Federal government delaying or defaulting on payments. If Federal payments are not made, particularly for a prolonged period, it could have a materially adverse effect on national and state economies, financial markets, and intergovernmental aid payments. Specific effects on the Financial Plan resulting from a potential Federal government delay in payments or default are unknown and impossible to predict. However, data from past economic downturns suggests that the State’s revenue loss could be substantial if a delay in Federal payments or default triggered an economic downturn.

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

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



OTHER MATTERS AFFECTING THE FINANCIAL PLAN

Federal Medicaid funding also supports a variety of services, including CDPAP, that permit enrollees to manage and direct providers of personal care services. In addition, the State operates the EP under a Federal waiver, which receives Federal subsidies authorized through the ACA. EP currently provides coverage for lawfully present immigrants not eligible for Federal financial participation in Medicaid due to their immigration status. H.R. 1 disqualifies these beneficiaries from receiving Federal funding for their EP benefits resulting in over half of the EP's funding being eliminated. Income eligible lawfully present immigrants may otherwise qualify for the Medicaid program. To alleviate new State costs and maintain coverage for as many individuals as possible, DOH has submitted a request to CMS to terminate its 1332 Waiver and EP expansion and reactivate its (currently suspended) Basic Health Program (BHP) (authorized under Section 1331 of the ACA). If approved by CMS, this action would shift an estimated 1.3 million current EP 1332 enrollees with incomes below 200 percent of the Federal Poverty Level (FPL) into the 1331 BHP allowing them to maintain comparable health coverage. If denied by CMS, roughly 525,000 current EP enrollees could be eligible to access coverage under Medicaid, and coverage for the remaining roughly 780,000 would cease under EP. These individuals would need to obtain employer-based insurance, enroll in a Qualified Health Plan on the ACA Marketplace or become uninsured. The Financial Plan estimates of receipts and disbursements assume the Medicaid eligible EP enrollees will transfer to Medicaid in July 2026. Additional revisions to the EP's enrollment and spending projections will be reflected in future updates to account for the status of CMS' approval.

The State is also utilizing a CMS approved three-year, \$5.8 billion demonstration waiver through March 31, 2027, to respond to the State's request to address health disparities exacerbated by the COVID-19 pandemic. This funding helps support social, physical, and behavioral health care services throughout the State and requires a total of \$1.7 billion in additional State resources, which have been assumed in the Financial Plan over the same period. Given the time limit on the Federal funding, these services are expected to be discontinued at the end of the term, absent an extension by the Federal government. Accordingly, there is no State or Federal funding included in the Financial Plan projections beyond the term period.

Human Services. Federal funding supports SNAP and the Home Energy Assistance Program (HEAP), which is administered and supported by Local Departments of Social Services (LDSS). H.R. 1 increases the State's administrative cost-sharing for SNAP from 50 percent to 75 percent effective October 1, 2026, which is reflected in the Financial Plan projections. In addition, H.R. 1 introduces a new non-Federal share of benefits in the SNAP program, ranging from zero percent to 15 percent of program costs, effective as early as October 1, 2027. The implementation of this new non-Federal share may be delayed by up to two years depending on the State's error rate in Federal Fiscal Years 2025 or 2026. Currently, Federal resources flow directly to recipients to fund the benefits of the SNAP program. Costs for this provision of H.R. 1 have not been reflected in the Financial Plan, as factors such as error rate and local cost sharing have yet to be determined, and the State does not currently make payments of this nature.

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



OTHER MATTERS AFFECTING THE FINANCIAL PLAN

Likewise, a reduction in Federal funding from CCDF would reduce the size of the State's annual child care block grant allocations to New York LDSS and result in waitlists for services. The Federal government has approved a State waiver to effectuate a delay of certain provisions of new CCDF rules for two years through August 1, 2026. The State plans to submit a waiver extension to delay certain provisions of the CCDF rules through August 1, 2028. However, there can be no assurance that the waiver request will be approved by the Federal government.

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



Financial Plan Projections

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

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

The largest component of State tax revenue comes from PIT. Beginning in tax year 2021, the State created three top new PIT rates for taxpayers earning over \$2.1 million annually, which resulted in a more progressive state income tax system. The top PIT rate is currently 10.9 percent and includes less than 0.1 percent of taxpayers. These rates are scheduled to expire at the end of tax year 2032 and revert to a single bracket with a rate of 8.82 percent.

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

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



OTHER MATTERS AFFECTING THE FINANCIAL PLAN

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

The State utilizes spending growth caps intended to limit the year-to-year growth in the State's two largest assistance and grants programs, School Aid and Medicaid. Both caps, as well as the scope of the cap for Medicaid, have been modified since initial implementation and have been impacted by administrative and other actions over the past several years.

The **School Aid** growth cap limits annual spending growth to increases in State Personal Income, as calculated in the Personal Income Growth Index (PIGI). The statutory PIGI for School Aid is based on the average annual income growth over a ten-year period. However, the authorized School Aid increases have exceeded the indexed levels almost every year since its inception. In SY 2022 through SY 2024, School Aid substantially exceeded the PIGI, due to the State's phase in of full funding of the Foundation Aid formula completed in SY 2024, driving an annual increase of 9.7 percent compared to the indexed PIGI rate of 4.2 percent. Recent School Aid increases in SY 2025 and SY 2026 also exceeded the indexed PIGI rate; however, the proposed SY 2027 increase is below the indexed PIGI rate of 4.6 percent. The Financial Plan projections for SY 2028 and beyond assume that School Aid growth will be based on estimated growth in Foundation Aid and expense-based aid and that growth will be below the PIGI rate.

Nearly three-quarters of **DOH State Funds Medicaid** spending growth is subject to the established limit for Medicaid growth under the Global Cap . The amount of State-share Medicaid spending excluded from the Global Cap continues to increase and includes supplemental hospital payments, costs for the takeover of Medicaid growth from local governments, reimbursement to providers for increased minimum wage costs, and investments made from the HSF. Prior to FY 2023, the Global Cap was calculated using the ten-year rolling average of the medical component of the CPI for all urban consumers and thus allowed for growth attributable to increasing costs, though not increasing utilization. To accommodate growth in utilization, the Global Cap was amended to be calculated using the five-year rolling average of health care spending, using projections from the CMS Actuary. The new Global Cap index added a substantial amount of allowable Medicaid growth – almost \$38 billion covering the seven-year period from FY 2023 through FY 2030. The CMS Actuary updates the projections annually and DOB incorporates the revisions into the multi-year forecast with the Executive Budget, as applicable.



OTHER MATTERS AFFECTING THE FINANCIAL PLAN

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

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

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

Public Health Insurance Programs. Medicaid spending growth is largely driven by the expanded utilization of the State's MLTC program and other programs serving seniors and individuals enrolled in both Medicaid and Medicare. These programs currently comprise roughly 60 percent of total Medicaid spending, which is expected to rise to nearly 70 percent by 2028 as the baby boomer population ages. By 2030, 21 percent of the State's population is expected to be over age 65, up from 13 percent in 2010. This is expected to place a substantial amount of pressure on health care funding needs, and as such there can be no assurance that costs will not exceed projections in the later years of the Financial Plan absent savings actions and/or rate reductions.

CHP. Since its inception in 1990, the State's CHP program has provided free or subsidized health insurance coverage to children in New York State under the age of 19 in families with incomes too high to qualify for Medicaid and is partly funded by the Federal government. In addition, the CHP program covers undocumented children at a 100 percent State cost. CHP currently covers over 550,000 enrollees, an increase of almost 104,000 from the level recorded two years ago.

Hospital Assistance. The State provides a substantial amount of supplemental funding to private and not-for-profit hospitals beyond traditional Medicaid reimbursement rates, which include payments through various programs and grants, including the Vital Access Provider Assurance Program, Vital Access Provider Program, Graduate Medical Education Incentive Program, and various other programs. Currently, 75 of 261 New York hospitals (29 percent) are deemed financially distressed – a 200 percent increase from FY 2017 through FY 2025 that has driven a concomitant 504 percent increase in Federal/State fiscal assistance to these entities.



OTHER MATTERS AFFECTING THE FINANCIAL PLAN

The State has provided substantial targeted funding to certain facilities above the longstanding baseline annual hospital assistance of \$984 million provided in aggregate to all hospitals statewide. Since FY 2023, the State has provided \$2.3 billion in supplemental State support to hospitals: \$800 million in FY 2023, of which \$100 million was added to the recurring base support; and \$500 million in annual funding through FY 2026. In addition, a five-year commitment of \$2.5 billion in supplemental funding associated with the Safety Net Transformation program to fund projects and partnerships that promote financial sustainability of provider systems.

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

CDPAP. New York's CDPAP allows Medicaid enrollees determined to be eligible for personal care services to select their own caregiver, which can include friends or family members. Utilization of CDPAP grew by 1,200 percent between 2016 and 2023, and State costs were expected to continue escalating at unsustainable levels. In response to this expansion, hundreds of for-profit private businesses, known as Fiscal Intermediaries (FIs), emerged to provide payroll functions and administrative support for an administrative fee that is paid by the Medicaid program. Nearly all other states with CDPAP programs utilize one, or only a few, FIs to limit administrative costs and prudently use taxpayer funds. The State has completed the transition to a single FI administrator, consolidating the administrative and payroll functions from hundreds of existing FIs to administer the program in a more cost-effective manner. This action has resulted in savings that have surpassed previous estimates and did not result in a change to care or services authorized and available through CDPAP.

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



OTHER MATTERS AFFECTING THE FINANCIAL PLAN

Pursuant to law, if the MIF's total estimated liabilities reach or surpass 80 percent of its total assets, then the MIF will be closed to new enrollment to maintain solvency. The FY 2027 Executive Budget includes changes to MIF reimbursement rates and provides additional one-time funding to maintain MIF solvency and allow the program to remain open to new enrollees through FY 2027. However, due to increased enrollment, escalating average medical costs per enrollee, even with the proposed reimbursement rate changes, the MIF is expected to reach the threshold for closure to new enrollees sometime in FY 2028. Absent policy changes to require hospitals and providers to provide additional funding to the MIF and/or implement program reforms, additional State funding would be needed to prevent the potential closure of the MIF to new enrollees. If closed to new enrollees, those who would have been considered qualified plaintiffs and automatically enrolled in the MIF will instead be able to seek legal recourse against hospitals and physicians for medical costs.

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

Financial Plan Risk Management. In developing the Financial Plan, DOB attempts to manage financial risks, with an emphasis on the General Fund. It does this by exercising caution when calculating total disbursements and managing the accumulation of financial resources, subject to availability, including a \$2 billion transaction risk reserve at the beginning of each fiscal year, to maintain budget flexibility. Such resources 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 better position the State to address unanticipated costs, including economic downturns, revenue deterioration, and unplanned expenses. There is no guarantee that such financial resources or cash management actions will be sufficient to address risks that may materialize in a given fiscal year.

In some cases, the ability of the State to implement cash management actions requires the approval of the Legislature and cannot be implemented solely by the Governor. The FY 2027 Executive Budget includes the continuation of a provision designed to maintain a balanced budget that authorizes the Budget Director to reduce payments subject to a plan submitted to the Legislature for review, in the event a General Fund imbalance exceeding \$2 billion is expected.

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



State Labor Costs

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

STATE UNION LABOR CONTRACTS GENERAL SALARY INCREASES							
	<u>Contract Period</u>	<u>FY 2022</u>	<u>FY 2023</u>	<u>FY 2024</u>	<u>FY 2025</u>	<u>FY 2026</u>	<u>FY 2027</u>
CSEA	FY 2022 - FY 2026	2%	2%	3%	3%	3%	TBD
PEF	FY 2024 - FY 2026	2%	2%	3%	3%	3%	TBD
NYSCOPBA	FY 2024 - FY 2026	2%	2%	3%	3%	3%	TBD
PBANYS	FY 2024 - FY 2026	2%	2%	3%	3%	3%	TBD
UUP (SUNY)	AY 2023 - AY 2026	2%	2%	3%	3%	3%	TBD
DC-37	FY 2024 - FY 2026	2%	2%	3%	3%	3%	TBD
Council 82	FY 2024 - FY 2026	2%	2%	3%	3%	3%	TBD
NYSTPBA	FY 2024 - FY 2026	2%	2%	3%	3%	3%	TBD
NYSPIA	FY 2024 - FY 2026	2%	2%	3%	3%	3%	TBD
GSEU	AY 2024 - AY 2026	2%	2%	3%	3%	3%	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. Upon meeting required age and service thresholds, a guaranteed monthly pension payment for life is provided to the retiree.

Employee Pension Benefits. The NYSLRS administers benefits to 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 Police and Fire Retirement System (PFRS). This section discusses contributions to the NYSLRS, which account for most of the State's pension expenses.¹³ All projections are based on estimated market returns and numerous actuarial assumptions which, if unrealized, could have a materially adverse effect on these projections.

¹³ The State's aggregate pension costs also include State employees in the Teachers' Retirement System (TRS) for both the SUNY and State Education Department (SED), the Optional Retirement Program (ORP) for both SUNY and SED, and the New York State Voluntary Defined Contribution Plan (VDC).



OTHER MATTERS AFFECTING THE FINANCIAL PLAN

New York State Retirement and Social Security Law Section 11 direct NYSLRS to provide regular reports on the System's experience and to propose assumptions and methods for the actuarial valuations. Employer contribution rates for NYSLRS are determined based on investment performance in the Common Retirement Fund (CRF) and actuarial assumptions recommended by the Retirement System's Actuary and approved by the State Comptroller. Pension estimates are based on the actuarial report issued in September each year. The current year report included the statutorily required quinquennial study that reviews the experience over the previous five years in relation to the current assumption made by the retirement system, and adopts new assumptions, if necessary, which are used to measure experience on a prospective basis. The Comptroller does not provide a multi-year forecast of pension liability estimates requiring DOB to forecast costs for the outyears of the State's Financial Plan. DOB's forecast assumes growth in the salary base consistent with collective bargaining agreements and a conservative rate of return that is comparable to the current 5.9 percent annual rate of return assumed by NYSLRS.

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

The increase in the ERS rate is mainly due to increases in a member's salary over the last year and the assumption salaries will continue to rise much faster than previously expected. In addition, the PFRS rate increase was primarily driven by changes to certain actuarial assumptions which include the disability assumption, as numerous bills have been enacted over the last few years to expand or improve the disability benefit, increasing the probability that disability retirement is awarded in the future. Finally, the service retirement assumption was changed due to the increase in the number of retirements being filed upon a member's initial eligibility for a service retirement.

Pension costs have escalated over the past several years due to a variety of factors including growth in the State workforce; a higher-than-expected number of service retirements; fluctuating investment performance, including prior year market losses in the CRF; and recent enhancements to the retirement benefits for Tier 6 members¹⁴ and certain groups of first responders and officers. The enhancements include a retirement benefit for firefighters employed by Division of Military and Naval Affairs (DMNA) equal to 50 percent of FAS after twenty-five years of service and a new 20-year and 25-year retirement plan for members of the Police Benevolent Association of New York State (PBANYS) which includes State Park Police, Department of Environmental Conservation (DEC) Police, DEC Forest Rangers, and SUNY Police. Further benefit enhancements could significantly increase unbudgeted pension costs borne by State and local governments.

¹⁴ In response to escalating public pension costs, Tier 6 was implemented in 2012 to save New York State and local governments billions of dollars. Tier 6 members currently comprise more than 60 percent of total members.



OTHER MATTERS AFFECTING THE FINANCIAL PLAN

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

COMMON RETIREMENT FUND INVESTMENT RETURNS EFFECT ON RATES					
	<u>CRF Return</u>	<u>Annual Change in Rate</u>		<u>Smoothing Period</u>	
		<u>ERS</u>	<u>PFRS</u>	<u>Start Date</u>	<u>End Date</u>
FY 2022	9.5%	-0.3%	-0.3%	FY 2024	FY 2031
FY 2023	-4.4%	1.1%	1.2%	FY 2025	FY 2032
FY 2024	11.6%	-0.5%	-0.6%	FY 2026	FY 2033
FY 2025	5.8%	0.0%	0.0%	FY 2027	FY 2034
FY 2026	TBD	TBD	TBD	FY 2028	FY 2035

As a result of the increases in the employer contribution rates, participants in the Contribution Stabilization Program have the option to amortize (defer paying) a portion of their FY 2027 ERS and PFRS liability over a period of ten years. The amounts eligible for amortization are determined by the System’s actuary and are reflected in the employer’s estimated bill. The State currently has no plans to amortize its pension liability.

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



OTHER MATTERS AFFECTING THE FINANCIAL PLAN

The following table reflects projected annual pension contribution exclusively for the Executive branch and Judiciary employers participating in ERS and PFRS, as well as the amortization rate eligibility. These pension rates are expected to continue to rise, placing escalating cost pressures on the State and local governments.

EMPLOYEES' RETIREMENT SYSTEM (ERS) AND POLICE AND FIRE RETIREMENT SYSTEM (PFRS) PENSION CONTRIBUTIONS (millions of dollars)							
<u>Fiscal Year</u>	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	2,705.1	350.7	3,055.8	17.6	36.5	16.1	30.4
2028	3,122.7	413.1	3,535.8	19.8	38.3	17.1	31.4
2029	3,514.2	471.6	3,985.8	22.8	40.8	18.1	32.4
2030	3,775.2	510.6	4,285.8	26.5	44.0	19.1	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) offers comprehensive health insurance coverage to over 1.2 million individuals, including State and local government employees, retirees and their eligible dependents. NYSHIP serves over 800 State and local governments, public authorities, school districts, and other public employers.

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

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

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

Over the past few years, NYSHIP has experienced an increase in employer premium delinquencies that impact costs and rates borne by other employers and employees. As of January 2026, NYSHIP outstanding premium bills greater than 60-days in arrears totaled roughly \$705 million. Four employers with a combined debt of \$670 million, or approximately 5 percent of the total estimated premium for 2026, include Nassau Health Care Corp (NUMC), SUNY Stony Brook University Hospital, SUNY Upstate Medical University, and Sullivan County Community College. While the three SUNY hospitals have taken steps in reducing their arrears by approximately \$185 million, NUMC's arrears balance is expected to grow from \$480 million to over \$580 million over the next twelve months. Currently, plan dividends are being used to cover the cost of claims from non-payor entities. Absent a definitive plan to address outstanding bills, DCS will need to factor these outstanding debts into future premium rates effectively spreading the cost of these delinquencies to other employers who are current with NYSHIP liabilities. Successful collection of these past due amounts would lower the expected premium increases in 2027 for all employers and employees.



Other Post-Employment Benefits (OPEB).

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

The State has deposited over \$1.7 billion to RHBTF, a qualified trust under Governmental Accounting Standards Board Statement (GASBS) No. 74 to reserve money for the payment of health benefits of retired employees and their dependents. The RHBTF is a Fiduciary Fund and is excluded from All Governmental Funds. Under current law, the State may annually deposit up to 1.5 percent of the total then-current unfunded actuarial accrued OPEB liability (\$58.3 billion on March 31, 2025). The Financial Plan includes deposits to the RHBTF of \$250 million in each fiscal year, that will be made dependent on fiscal conditions.



State Debt

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

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

Debt Reform Act Limit. The Debt Reform Act of 2000 ("Debt Reform Act") restricts the issuance of State-supported debt funding to capital purposes only and, with certain limited exceptions for long-lived MTA projects, generally limits the maximum term of bonds to 30 years. The Debt Reform Act limits the amount of new State-supported debt to 4 percent of State personal income, and new State-supported debt service costs to 5 percent of All Funds receipts. The restrictions apply to State-supported debt issued after April 1, 2000. DOB, as administrator of the Debt Reform Act, determined that the State complied with the statutory caps in the most recent calculation period (FY 2025).

The State enacted legislation that suspended certain provisions of the Debt Reform Act for FY 2021 and FY 2022 bond issuances as part of the State's response to the COVID-19 pandemic. Accordingly, a total of \$14 billion of State-supported debt issued in FY 2021 and FY 2022 and outstanding as of March 31, 2025, is not counted towards the statutory caps on debt outstanding and debt service.

Current projections anticipate that State-supported debt outstanding and State-supported debt service will continue to remain below the limits imposed by the Debt Reform Act. Based on the most recent personal income and debt outstanding forecasts, the available debt capacity under the debt outstanding cap is expected to decline from \$23.9 billion in FY 2026 to a low point of \$862 million 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 \$3.5 billion in FY 2027 inclusive of prior year prepayments, or roughly \$9.3 billion below the statutory debt service limit.



OTHER MATTERS AFFECTING THE FINANCIAL PLAN

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	\$1,780,787	4.00%	71,231	47,296	23,935	2.66%	1.34%	14,325	61,621
FY 2027	\$1,856,482	4.00%	74,259	57,768	16,491	3.11%	0.89%	14,055	71,823
FY 2028	\$1,926,162	4.00%	77,046	66,880	10,166	3.47%	0.53%	13,942	80,822
FY 2029	\$2,002,901	4.00%	80,116	75,780	4,336	3.78%	0.22%	13,706	89,486
FY 2030	\$2,082,305	4.00%	83,292	81,482	1,810	3.91%	0.09%	13,126	94,608
FY 2031	\$2,165,516	4.00%	86,621	85,759	862	3.96%	0.04%	12,535	98,294

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	\$262,261	5.00%	13,113	2,916	10,197	1.11%	3.89%	3,740	6,656
FY 2027	\$254,746	5.00%	12,737	3,464	9,273	1.36%	3.64%	4,021	7,485
FY 2028	\$251,788	5.00%	12,589	4,791	7,798	1.90%	3.10%	3,162	7,953
FY 2029	\$255,870	5.00%	12,794	5,319	7,475	2.08%	2.92%	3,235	8,554
FY 2030	\$263,811	5.00%	13,191	7,721	5,470	2.93%	2.07%	866	8,587
FY 2031	\$267,859	5.00%	13,393	8,372	5,021	3.13%	1.87%	924	9,296

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

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

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 Executive Budget Financial Plan reflects higher personal income estimates and lower bond issuances over the Financial Plan period. 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.



OTHER MATTERS AFFECTING THE FINANCIAL PLAN

As part of the FY 2027 Executive Budget, legislation was introduced that would amend the Debt Reform Act to include refunding bonds. Currently, refunding bonds are excluded under the Debt Reform Act, and the prior refunded bonds are treated as though they are still outstanding. This has created a disconnect between the State’s outstanding debt and the State’s debt used to calculate capacity under the Debt Reform Act. If enacted, the amendment would decrease debt capacity in FY 2026 through FY 2028 and would increase debt capacity in FY 2029 and FY 2030, as detailed in the chart below.

DEBT OUTSTANDING SUBJECT TO CAP ¹					
REMAINING CAPACITY SUMMARY					
(millions of dollars)					
	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
	Projected	Projected	Projected	Projected	Projected
Mid-Year Update	22,195	14,615	8,157	2,290	268
Personal Income Forecast Update	276	1,055	1,171	1,270	1,352
Bond Sales & Other Adjustments	1,161	951	524	269	268
Capital Re-estimates	303	314	1,064	1,923	2,085
Capital Adds	0	(444)	(750)	(1,416)	(2,163)
<u>Executive Budget as Amended</u>	<u>23,935</u>	<u>16,491</u>	<u>10,166</u>	<u>4,336</u>	<u>1,810</u>
Technical Amendment to Debt Reform Act ²	(291)	(71)	(18)	44	66
<u>Executive Budget with Proposed Amendment</u>	<u>23,644</u>	<u>16,420</u>	<u>10,148</u>	<u>4,380</u>	<u>1,876</u>

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.

² Legislation included as part of the FY 2027 Executive Budget would amend the Debt Reform Act to include refunding bonds.



Localities and Authorities

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

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

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

MTA Capital Plans. The FY 2027 Executive Budget continues to provide funding for the MTA's 2025-2029 Capital Plan. The State is directly contributing \$4.2 billion, of which \$3 billion was newly appropriated for the 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 expected to generate an estimated \$25 billion in financing for the MTA's 2020-2024 Capital Plan, including \$15 billion from congestion pricing revenues.



OTHER MATTERS AFFECTING THE FINANCIAL PLAN

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

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

Other State Actions. MTA ridership has yet to return to pre-pandemic levels. In 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 the City of New York, a one-time State subsidy of \$300 million, an increase in the City of New York's contribution to the MTA for the costs of paratransit services and directing a portion of future casino revenues to the MTA. To date, the MTA has received \$1.5 billion in casino license fee revenue.

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; and a plan to fully transition its electricity sector to zero emissions by 2040. Several factors may impact the ability to achieve these goals and directives, and, therefore, no assurances can be made that such objectives will be met.

The CLCPA created the Climate Action Council (CAC), which was tasked with developing a Scoping Plan with recommendations to reduce greenhouse gas emissions, increase renewable energy usage, and promote climate justice. The CAC approved and adopted the final Scoping Plan in December 2022. In response, New York is working to develop an affordable and effective cap-and-invest program that will drive emissions reductions across all regions of the State, while maintaining the competitiveness of New York businesses and industries. Pursuant to the CLCPA, DEC is required to promulgate rules and regulations to ensure the State meets the CLCPA's statewide greenhouse gas emission limits. DEC has already adopted a variety of regulations to help meet this objective, which will play a key role in New York's overall policies aimed at reducing greenhouse gas emissions across the State.

New York's electricity system is already part of a regional cap-and-invest program: the Regional Greenhouse Gas Initiative (RGGI). Since RGGI began operation in 2008, the program has helped reduce greenhouse gases from power plants by more than half and raised over \$2.7 billion to support cleaner energy solutions in New York and over \$9.0 billion collectively among participating states.



OTHER MATTERS AFFECTING THE FINANCIAL PLAN

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

- Making a \$1 billion capital investment in the FY 2026 Enacted Budget to lower building emissions, advance clean transportation and build renewable energy projects.
- Authorizing the New York Power Authority to plan, design, develop, finance, construct, own, operate, maintain, and improve renewable energy generating projects.
- 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, 2027 deadline, with full fleet conversion and operation of zero-emission school buses required by July 1, 2035.
- Signing the Climate Change Superfund Act in December 2024, which will require companies that have contributed significantly to the buildup of climate-warming greenhouse gases in the atmosphere to pay for critical infrastructure investments to adapt to climate change.

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

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



OTHER MATTERS AFFECTING THE FINANCIAL PLAN

To mitigate the risk of business operations impact and 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, the City of New York, 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 Executive Budget continues to invest in New York's Shared Services Program, which helps county and local governments and other regional partners acquire and deploy high quality cybersecurity services to bolster their cyber defenses.

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.

ECONOMIC OUTLOOK

Economic Outlook¹⁵

The U.S. economy navigated a complex year in 2025. A surge in high-tech investment and a subsequent stock market rally helped fuel consumer spending. This offset the negative impacts of frequently shifting trade policy, re-accelerating inflation, the longest Federal government shutdown in history, and a labor market that began to lose momentum.

The 30-day economic update incorporates newly available data released after the Executive Budget forecast was finalized. Several key data points would have been included in DOB's forecast but were delayed due to the government shutdown last fall. Revisions to the economic forecast reflect an upward adjustment to the U.S. outlook. The U.S. economic outlook now includes a slight acceleration of growth in 2026, a slightly lower inflation forecast, a marginally softer U.S. employment estimate, and a higher stock price projection that reflects better equity performance. The changes to projections of New York State economic variables include upward revisions of employment, wages, and personal income in SFY 2026 to reflect more accurate recent data. The updated forecasts better align with the tax receipts collected over the first 10 months of the State fiscal year.

While growth has been resilient in 2025, the U.S. economy still faces ongoing headwinds and uncertainties in 2026. DOB forecasts U.S. real Gross Domestic Product (GDP) growth to moderate from an average pace of 2.8 percent in 2024 to 2.2 percent in 2025 and 2.4 percent in 2026. The U.S. unemployment rate is anticipated to peak at 4.6 percent in early 2026. Meanwhile, consumer price inflation is projected to rise above the Federal Reserve's 2.0 percent target due to tariff-related price hikes. Consequently, the Federal Reserve is likely to hold off on interest rate reductions until mid-2026 to first assess inflation and labor market conditions. In addition, the stronger-than-expected growth momentum in the second half of 2025 and potential fiscal stimulus from Federal tax refunds for many Americans in the first half of 2026 could further increase domestic demand and maintain upward pressure on inflation. As a result, the Federal Reserve could remain wary of easing too soon.

Consistent with the national slowdown in job growth, New York State's labor market expansion is expected to remain subdued over the next two years. In 2025, State employment is estimated to have grown by 0.8 percent, slightly higher than the national growth rate of 0.5 percent. Weak employment momentum throughout 2025 and uneven employment growth among sectors continue to weigh on the State's employment outlook for 2026. New York State employment is expected to grow by 0.2 percent in 2026, compared with national growth of 0.3 percent.

¹⁵ DOB's U.S. economic forecast incorporates the third estimate of 2025 third-quarter GDP, the personal income and outlays estimate for November 2025, the CPI report for December 2025, and the initial estimate of employment for December 2025. DOB's New York State forecast incorporates the third quarter of 2025 personal income by state data and Quarterly Census of Employment and Wages (QCEW) data. U.S. economic forecasts are reported on a calendar year basis (CY) and New York State economic forecasts are reported on a State Fiscal Year (FY) basis. The New York State fiscal year starts April 1 and ends March 31.

State wage level estimates are expected to grow at a rate of 5.8 percent in FY 2026. Another year of strong growth in finance and insurance sector bonuses will drive wage growth higher than the national rate of 3.9 percent. Personal income growth in the State is also projected to exceed the national pace, increasing by 5.2 percent in FY 2026 compared with national growth of 4.3 percent.

Looking ahead to FY 2027, State employment growth is expected to remain modest, rising by 0.3 percent and converging toward the national rate of 0.4 percent. Bonus growth is expected to moderate, leading to slower wage and personal income growth. State and national personal income are both projected to grow by 3.5 percent.

MAJOR ECONOMIC INDICATORS			
	Calendar Year Growth (%)		
	CY 2024	CY 2025	CY 2026
	Actual	Estimated**	Forecast**
Real U.S. Gross Domestic Product (GDP)	2.8	2.2	2.4
Nonfarm Employment			
U.S.	1.2	0.5	0.3
New York State	2.5	0.8	0.2
U.S. Wages	5.6	4.4	3.5
U.S. Personal Income	5.6	4.7	3.6
U.S. Consumer Price Index (CPI)	3.0	2.7	3.0
Civilian Unemployment Rate			
U.S.	4.0	4.3	4.5
New York State	4.3	4.2	4.4
	State Fiscal Year Growth (%)		
	FY 2025	FY 2026	FY 2027
	Actual	Estimated**	Forecast**
Personal Income			
U.S.	5.4	4.3	3.5
New York State*	5.3	5.2	3.5
Wages			
U.S.	5.4	3.9	3.5
New York State	7.3	5.8	3.6
Nonfarm Employment			
U.S.	1.0	0.7	0.4
New York State	2.3	0.4	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 February 6, 2026.			
Source: Haver Analytics; Moody's Analytics; New York State Department of Labor; DOB staff estimates.			

Real Output Growth

Real GDP growth rebounded at an annualized rate of 3.8 percent in the second quarter of 2025, following a contraction in the first quarter. This large swing was primarily driven by a response to tariffs. Retailers rushed to fill up their shelves and firms stockpiled industrial inputs ahead of tariff hikes. The import surge in the first quarter was a significant subtraction from GDP. Falling imports in the second quarter reversed the tariff impact and boosted GDP growth. While the effects of tariffs on inventories and imports waned in the third quarter of 2025, robust consumer spending and business investment fueled real GDP growth to 4.4 percent, surpassing the second-quarter performance.

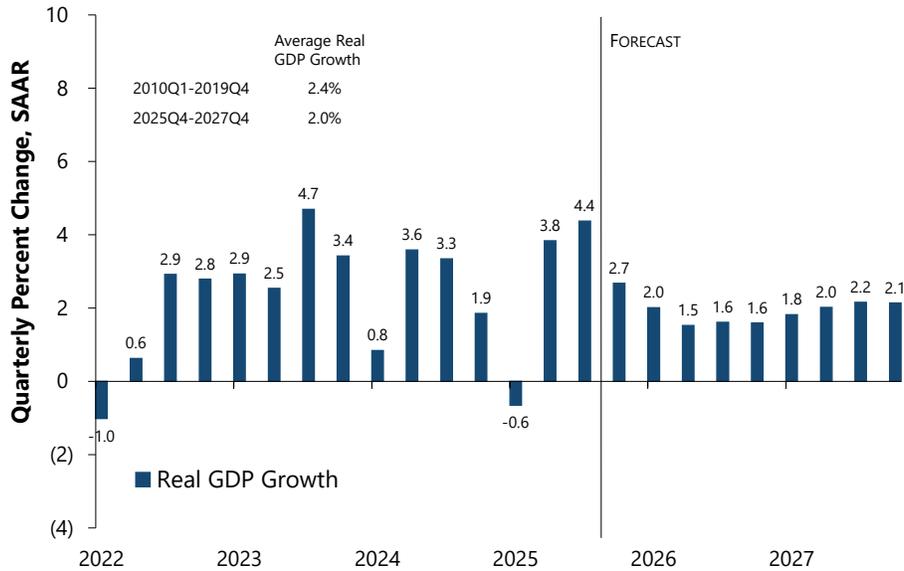
Resilience in consumer spending may have come from continued strength in wage earnings and non-wage personal incomes, especially among high-income households. These households have also benefited from recent equity price appreciation. Economic research finds that the top 20 percent earners now account for roughly two-thirds of all consumer spending.¹⁶ A shock that hurts the confidence of high-income households, such as a stock market correction or job losses in high-paying sectors, could trigger a broader slowdown in consumer spending.

Resilience in business investment has been closely tied to high-tech investments, which include spending on computer and peripheral equipment, software, and data centers. These investments contributed close to one percentage point to real GDP growth in the first three quarters of 2025, accounting for one-third of the average growth. High-tech investments are expected to continue to support overall GDP growth in 2026; however, the headwind from elevated capital costs, shifts in trade policy, and other policy uncertainties is likely to pull back business investment beyond this year.

DOB estimates real GDP growth to decelerate to 2.2 percent in 2025, followed by projected growth of 2.4 percent in 2026. An upside risk to this forecast stems from the potential for productivity gains fueled by high-tech investment, which could foster innovation and efficiency beyond current expectations. DOB's forecast also reflects recent developments in trade and fiscal policy. Uncertainties and risks around these policy changes make the long-run forecasts highly variable and harder to predict.

¹⁶ Benjamin Hoham and Fang Yang, "Consumption Concentration May be Up, Adding Slightly to Economic Fragility," Federal Reserve Bank of Dallas, November 25, 2025. Available at <https://www.dallasfed.org/research/economics/2025/1125-yang-consume>. Last Accessed: February 18, 2026.

Near-term Economic Growth is Holding Up Amid Federal Policy Changes



Source: Haver Analytics/BEA; DOB staff estimates.

Inflation Pressures

The disinflationary trend stalled in early 2025 after services inflation stopped falling and new tariffs reignited inflation for goods, albeit at a more moderate pace than expected. The year-over-year growth of CPI inflation resumed rising, going up from 2.3 percent in April 2025 to 2.7 percent as of December 2025. Prices have risen quickly among food products that are commonly imported, whereas price increases of other imported goods, such as cars, were relatively muted through December. As the full impact of tariffs materializes and persistent wage growth continues to keep the cost of services elevated, price inflation is expected to continue climbing in the coming months, moving further away from the Federal Reserve’s 2.0 percent target.

DOB projects CPI inflation to rise further to 3.0 percent in 2026, following 2.7 percent growth in 2025. The impact of tariffs on consumer prices is expected to be delayed because it takes time for firms to exhaust their stockpiled inventories, adjust supply chains and production, or reduce their profit margins. Moreover, even if firms shift their sourcing to domestic producers or other countries in an effort to find the lowest relative costs, their inputs will still be more expensive than before tariffs were implemented. Since tariff policies are still evolving, firms are likely to delay major decisions until policy uncertainties are settled. After 2026, DOB expects consumer price inflation to gradually moderate towards the 2.0 percent target if long-term inflation expectations remain anchored.

Labor Markets

The U.S. labor market has notably softened since April 2025. Recent employment reports, delayed by shutdowns, reveal average monthly nonfarm payroll gains of only 1,500 jobs between May and December, substantially lower than the 42,300 jobs per month between January and April. The unemployment rate climbed from 4.0 percent in January to 4.5 percent in November and eased slightly to 4.4 percent in December. While private sector employment growth decelerated, government sector employment experienced a significant contraction following the Trump administration's initiatives to reduce the Federal workforce. The Federal government shed 289,000 jobs in 2025, close to 10 percent of the Federal workforce, with the majority of this reduction reflected in the October payroll employment figures. Layoffs among employers that are dependent on Federal contracts and grants also rose due to Federal funding freezes and grant reductions.

DOB expects national job gains to average 65,000 per month in 2026. This is similar in magnitude to the estimate of the number of individuals entering the labor force. Labor force entry estimates have been revised downward to reflect lower population growth projections. This balance of new entrants and new jobs is often referred to as the breakeven rate. DOB projects the labor market will be in a state of breakeven employment where job creation is balanced with the number of new people entering the labor force. As a result, the unemployment rate will remain steady without upward or downward pressure on wages. Total nonfarm employment is projected to grow by 0.3 percent in 2026, following the 0.5 percent growth in 2025. The unemployment rate is projected to average at 4.5 percent in 2026, following the 4.3 percent average rate in 2025.

In line with the national trend of moderating job growth, New York State's labor market has decelerated. Based on Current Employment Statistics (CES)¹⁷ data, average monthly job gains slowed from 14,400 in 2024 to 6,200 in 2025. Health care and social assistance, leisure and hospitality, retail trade, and professional and technical services are the State's four largest employment sectors, together accounting for 49.0 percent of total employment in 2025. According to QCEW¹⁸ data, three of these four sectors in the State experienced year-over-year job losses in the second and third quarters of 2025, while health care and social assistance had gains. Although the employment level in the State's health care and social assistance sector continued to expand, growth slowed in the first three quarters of 2025 relative to 2024. The deceleration exceeded the national pace, with growth easing in the sector from 5.9 percent to 3.9 percent in the State, compared with a moderation from 4.6 percent to 3.6 percent nationally. Reflecting weak employment momentum, broader labor market trends, and the anticipated effects of Federal funding reductions, New York State employment is projected to grow by 0.8 percent in 2025 and 0.2 percent in 2026, slower than the national rate.

¹⁷ CES is a monthly survey of employers conducted by the U.S. Bureau of Labor Statistics that provides timely estimates of nonfarm payroll employment by industry.

¹⁸ QCEW is a near-census of employment and wages based on unemployment insurance tax records, providing detailed industry employment counts. QCEW data are released with a significant lag but offer more comprehensive coverage than survey-based measures.

Consistent with national trends, New York State's unemployment rate is projected to increase modestly from 4.2 percent in 2025 to 4.4 percent in 2026, remaining slightly below the national rate. During 2025, the State unemployment rate declined from 4.4 percent at the start of the year to a low of 4.0 percent in August, before turning upward in September due to larger employment contractions in that month. Despite weakening job growth, New York's unemployment rate remained below the national rate between May 2025 and September 2025. This divergence reflects, in part, slower labor force growth, as fewer new entrants have joined the labor force. Looking ahead, continued moderation in labor demand due to cautious business hiring amid slower economic growth, combined with constrained labor force growth, is expected to result in a gradual increase in the unemployment rate in the coming year.

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. During the first eleven months of 2025, U.S. personal income expanded at an annualized rate of 4.7 percent, a continued slowdown from the 5.6 percent rate in the same period of 2024. All income components experienced weaker growth, except for transfer income which expanded as more Americans claimed Social Security. With job gains and hourly earnings growth expected to cool further, U.S. wage growth is projected to decelerate from annual growth of 5.6 percent in 2024 to 4.4 percent in 2025 and 3.5 percent in 2026. Meanwhile, growth in the non-wage components of U.S. personal income is also expected to moderate in the coming quarters; in particular, anticipated financial market turbulence and weakening corporate profits will become a drag on interest income and dividend income. As a result, DOB expects U.S. personal income growth to moderate to 3.6 percent in 2026, following an estimated 4.7 percent growth in 2025.

Although income growth continued to outpace inflation, the personal savings rate has trended lower and household debt balances have climbed. In the fourth quarter of 2025, student loan delinquencies exceeding 90 days hit an all-time high of 16.2 percent. As mentioned earlier, recent strength in consumer spending was largely attributed to high-income households. Therefore, DOB expects the deteriorating personal income and household wealth conditions to weigh on the resilience of consumer spending in 2026.

New York State is projected to see personal income growth of 5.2 percent in FY 2026, above the national rate. Wage growth in the State is expected to be 5.8 percent over FY 2026, outpacing national growth. Earnings in the State have been bolstered by another strong bonus season. Slower employment growth in New York presents a challenge for wage and income growth. The State's employment growth is projected to be 0.4 percent in FY 2026, 0.3 percentage points below the national rate. National employment growth in high-wage sectors such as information and professional and technical services is expected to outpace the State and narrow the gap in wage growth between the State and the nation in FY2027.

Interest Rates, Stock Prices, and Financial Sector Bonuses

The Federal Reserve resumed lowering interest rates in September 2025 as downside risks to the labor market appeared more pressing than inflation concerns. The Federal Reserve faced challenges at the end of 2025 when the suspension of Federal data releases impeded its ability to make data-dependent decisions. Still, the Federal Open Market Committee (FOMC) decided to reduce the Federal Funds rate at both its October and December meetings. After these three rate cuts, the FOMC paused its easing cycle in January 2026. DOB anticipates that the Federal Reserve will continue to assess the impact of tariffs on inflation through mid-2026 before taking further action. Two additional 25-basis-point cuts are projected for the latter half of 2026 to support maximum employment when inflation pressures decelerate sufficiently by then, bringing the target rate down to 3.00 – 3.25 percent.

Short-term interest rates are expected to fall in 2026, following the Federal Funds rate cuts. However, long-term interest rates, including Treasury bond yields, mortgage rates, and corporate bond yields, are predicted to remain elevated, mainly due to prospects for larger Federal budget deficits. Elevated long-term rates will likely become a significant drag on durable goods consumption, residential construction, and business investment throughout 2026.

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

Given the current economic outlook and interest rate environment, bonuses in New York's finance and insurance sector are projected to increase by 25.0 percent in FY 2026 supported by strong deal-making activity and record profits. Debt underwriting has risen by 15.0 percent in 2025 due to steady corporate refinancing and new issuances. A late-year surge lifted total IPO issuance for 2025 to 50.1 percent growth. This elevated activity is likely to be due to pent-up demand, and is not expected to be sustained, as rising market volatility, remaining uncertainty over the Federal Reserve's policy path, and a limited pipeline of new issuances are expected to temper deal flow going forward.

Total revenues of the New York Stock Exchange (NYSE) member firms grew by 6.7 percent in the first three quarters of 2025, while net revenues - which exclude interest expenses - increased by 16.5 percent, reflecting lower costs after the Federal Reserve resumed monetary policy easing, along with strong equity market performance.

Looking ahead, finance and insurance sector bonuses are projected to moderate to 5.8 percent in FY 2027, reflecting lessened investment appetite amid increased risk aversion.

Risks to the Economic Outlook

Overall, the U.S. economic outlook for 2025-2026 is characterized by continued real GDP growth amid elevated uncertainty. Policy-driven changes to tariffs, and regulation, together with ongoing geopolitical conflicts, heighten the risks of renewed supply disruptions, increased costs, and more volatile financial conditions. These risks are particularly concerning given elevated equity valuations and rising Federal debt. While firms have partially absorbed initial tariff impacts by reducing profit margins, managing inventories, and adjusting supply chains, this buffer is not indefinite. Recent geopolitical tensions, including those between the U.S. and Venezuela, the ongoing Ukraine-Russia disputes, and social unrest in Iran, increase the likelihood of disruptions to oil, natural gas, and electricity markets, potentially driving up production and transportation costs. Pending legal decisions related to trade authority introduce additional uncertainty, with the potential to either amplify or mitigate these cost pressures. If these downside risks materialize, investment and consumption could weaken and drive real GDP growth lower. CPI inflation would face renewed upward pressure from higher tariffs and energy costs, even as labor market conditions soften. Conversely, a more stable policy and geopolitical environment would foster stronger demand, gradually lower inflation, and lead to a more resilient labor market than projected in DOB's baseline forecast. This chapter reviews major risks to the economic outlook and discusses their implications for economic forecasts.

Monetary Policy

Monetary policy risks center on how quickly inflation can return to its target in the presence of tariff-related price increases, possible energy shocks, and lingering supply constraints. Such an environment, coupled with uncertainty around the Federal Reserve leadership and its independence, could also increase the risk of a policy mistake. If inflation proves more persistent than expected, the Federal Reserve might need to keep policy rates restrictive for longer or resume tightening. Higher rates would further restrain housing activity, business investment, and consumption, pushing real GDP growth below potential and gradually raising unemployment. Conversely, if inflation falls more quickly, a faster or larger rate-cutting cycle could boost near-term GDP and employment growth, but at the risk of renewed inflation pressures or asset price bubbles.

Equity Market Volatility

Elevated equity and real estate valuations, in combination with deregulation in financial markets, heighten the risk that an adverse shock or policy misstep could trigger a correction. Such a correction would widen credit spreads and tighten financial conditions, and weigh on GDP growth and employment while temporarily increasing inflation volatility. The Federal Reserve's November 2025 Financial Stability Report notes that asset valuations are elevated, with equity prices near the high end of their historical relationship to earnings.¹⁹ The report also highlights a sharp fall in asset prices as a risk to financial stability. Recent analyses of 2025 U.S. equity returns note that a small group of large digital technology and AI-related firms now accounts for a sizable share of market

¹⁹ Board of Governors of the Federal Reserve System, "Asset Valuations," November 2025. Available at: <https://www.Federalreserve.gov/publications/november-2025-financial-stability-report-asset-valuations.htm>. Last Accessed: February 18, 2026.

capitalization, making overall stock market performance more sensitive to news about this sector and putting pressure on bond prices while raising questions about how sustainable current valuations are if profits underperform.²⁰ A market correction would likely operate through a “wealth effect,” as households cut back spending, or through higher financial stress as lenders become more cautious, making it harder and more expensive for firms to borrow, invest, and hire. In contrast, if earnings and productivity—especially around new technologies and innovation—uphold current valuations, equity market performance could remain a tailwind, supporting GDP growth and employment while allowing inflation to ease gradually over time.

Fiscal Policy

H.R. 1 has reshaped the trajectory of Federal taxes and spending in the coming years. The law extended major tax cuts for individuals and businesses. To offset the revenue losses, Federal support for health care and nutrition programs was reduced resulting in more costs of social services shifting to states. The projected result is an expansion of the Federal debt.²¹ Actions taken in 2025—such as cost-cutting measures under the Department of Government Efficiency (DOGE), the use of rescissions to cancel previously approved funds, and the longest Federal government shutdown in U.S. history—have disrupted Federal services, delayed payments, and put additional strains on the finances of households and businesses.

If investors become more worried about long term fiscal health of the U.S., they may demand higher interest rates to hold U.S. Treasury securities. Elevated interest rates push up borrowing costs on mortgages, business loans, and state and local debt. Higher interest costs and less room in the Federal budget for programs to support infrastructure, education, and health would likely slow overall economic growth and employment. Shutdown-related episodes or brinkmanship around the debt limit could weigh on confidence, delay public and private investment decisions, and temporarily disrupt Federal operations, leading to lower output and employment even if longer-term inflation is little changed. In contrast, a steadier budget path that avoids shutdowns, slows the rise in Federal debt, and maintains support of key social programs and productive investments would reduce these risks and support a more stable growth and employment.

Labor Market

Labor market risks are closely tied to the trajectory of demographic trends, and firms’ hiring behavior. Demographic trends feature an aging population and lower birth rates. In the near term, a smaller workforce would reduce real GDP growth and slow job creation, while pushing up wages and prices in sectors facing labor shortages and adding upward pressure to CPI inflation. At the same time, businesses face uncertainty related to tariffs, costs, and demand, and many responded with more cautious hiring and cost-cutting. For most of 2025, the job market resembled a “no hire,

²⁰ RBC Wealth Management, “U.S. equity returns in 2025: Record-breaking resilience,” January 2026. Available at: <https://www.rbcwealthmanagement.com/en-asia/insights/us-equity-returns-in-2025-record-breaking-resilience>. Last Accessed: February 18, 2026.

²¹ Committee for a Responsible Federal Budget, “Analysis of the 2025 Medicare Trustees’ Report,” December 31, 2025. Available at <https://www.crfb.org/papers/analysis-2025-medicare-trustees-report>. Last Accessed: February 18, 2026.

no fire” freeze with many firms slowing or pausing hiring, according to the Bureau of Labor Statistics Job Openings and Labor Turnover Survey (JOLTS) report. Additionally, U.S. employers announced 35,553 job cuts in December 2025, with companies frequently citing store and department closures, market and economic conditions, and restructuring as key reasons for reductions.²² Workforce reduction in the government sector, including cuts associated with DOGE-related restructuring, adds to these headwinds by lowering Federal employment. Together, lower population growth, slower hiring, technology advancements, and Federal job cuts raise the risk that employment and real GDP will grow more slowly than in the baseline.

Global Trade Disruptions

Risks to international trade stem from the prospect of additional U.S. and foreign tariffs, tighter export controls, and heightened geopolitical tensions that disrupt supply chains and weigh on cross-border trade. Additional tariffs or retaliatory measures would raise input costs for manufacturers and import-sensitive sectors, reduce exports, and disrupt production networks, putting downward pressure on real GDP and employment in trade-sensitive industries. Policy uncertainty is amplified by the pending court decisions on tariff authority and by the frequent changes in tariff announcements and exemptions, making it harder for firms to plan investment and trade. Even if the courts limit the current legal basis for some tariffs, the administration could keep tariffs high by using other methods, but doing so would likely involve more complex procedures and create additional disruption as rules and timelines shift. The growing use of exemptions and selective tariff rates can also favor inefficient industries instead of those that are more productive, thus weakening the normal gains from open trade. Over time, some firms may redirect supply chains toward domestic suppliers, but this adjustment could be costly and uneven across sectors. The direct effects of higher tariffs and trade frictions would add pressure to CPI inflation through higher prices for imported consumer goods and inputs. Nevertheless, should CPI inflation prove more contained in response to tariffs than initially expected, the resulting reduction in price pressure poses a modest upside risk to the current economic outlook. Analysis from the Penn Wharton Budget Model suggests that the current tariff package, if sustained, would leave the U.S. economy smaller and wages lower over the long run, underscoring the cost of relying heavily on tariffs.²³ The net impact on the labor market would likely be negative, with slower job gains and higher unemployment in export-oriented and globally integrated sectors, although some reshoring or substitution effects could support employment in specific sectors.

²² Challenger, Gray & Christmas, “2025 Year-End Challenger Report: Highest Q4 Layoffs Since 2008; Lowest YTD Hiring Since 2010,” January 2026. Available at: <https://www.challengergray.com/blog/2025-year-end-challenger-report-highest-q4-layoffs-since-2008-lowest-ytd-hiring-since-2010/>. Last Accessed: February 18, 2026.

²³ Penn Wharton Budget Model, “The Economic Effects of President Trump’s Tariffs,” April 2025. Available at: <https://budgetmodel.wharton.upenn.edu/issues/2025/4/10/economic-effects-of-president-trumps-tariffs>. Last Accessed: February 18, 2026.

Global Energy Shocks

Potential supply shocks, stemming from geopolitical tensions, production decisions by major oil exporters, or damage to energy infrastructure, could further increase risks to energy supply and demand. The recent U.S. intervention in Venezuela, a nation with large oil reserves but a diminished global output share, has heightened geopolitical uncertainty. However, analysts expect only limited near-term effects on global oil supply because of years of underinvestment and degraded infrastructure.²⁴ Furthermore, escalating conflicts in key producing regions or shipping lanes, together with unexpected developments, could trigger sharp increases in oil and natural gas prices, raising transportation, heating, and production costs throughout the economy. In addition, U.S. tariffs on Canadian energy exports and reciprocal discussions in Canada have added uncertainty to global energy trade, particularly impacting regions reliant on Canadian electricity.²⁵ At the same time, rising electricity demand from energy-intensive data centers is also expected to take a growing share of U.S. power use, which could put extra pressure on the grid and make electricity prices more sensitive to supply disruptions.²⁶ Higher energy prices would put immediate upward pressure on headline CPI inflation and erode household income, leading to weaker consumer spending and lower real GDP growth. Elevated energy costs would also weigh on business profitability and hiring, particularly in energy-intensive industries.

Taken together, these risks are mutually reinforcing. For example, adverse trade or energy shocks could sustain higher inflation, prompting a tighter or more volatile monetary policy path, while abrupt fiscal consolidation could weaken potential growth and raise the economy's sensitivity to financial and geopolitical shocks. Conversely, progress on any one front—such as improved fiscal sustainability, de-escalation of trade tensions—would help reduce vulnerabilities elsewhere, improving the resilience of real GDP, CPI inflation, and employment outcomes over the forecast horizon.

²⁴ Neil Shearing, “The US Intervenes in Venezuela: Economic and Geopolitical Implications,” *Capital Economics*, January 2026. Available at: <https://www.capitaleconomics.com/blog/us-intervenes-venezuela-economic-and-geopolitical-implications>. Last Accessed: February 18, 2026.

²⁵ Sean Hill, “Last year’s U.S.-Canada energy trade was valued around \$150 billion,” *U.S. Energy Information Administration (EIA)*, July 2025. Available at: <https://www.eia.gov/todayinenergy/detail.php?id=65825>. Last Accessed: February 18, 2026.

²⁶ Nicole Turner Lee and Darrell M. West, “The future of data centers,” *Brookings Research*, November 2025. Available at: <https://www.brookings.edu/articles/the-future-of-data-centers/>. Last Accessed: February 18, 2026.

New York State Economic Outlook Faces Unique Risks

The forecast for New York’s economy shares many of the same risks as the national outlook but also faces additional challenges due to the State’s unique economic structure. As the financial capital of the world, New York is particularly vulnerable to shifts in monetary policy and fluctuations in financial markets. A period of weaker market performance or tighter financial conditions would weigh on Wall Street profits, bonuses, and related tax collections, with spillovers to supporting industries such as legal, accounting, consulting, and local consumer services. Conversely, if financial markets remain steady and demand for financial and professional services stays strong, these sectors will continue to be a major source of growth and support for the broader New York economy.

Commercial real estate and the permanent shift in office use are another important risk channel for the State. Office leasing and occupancy have improved from their weakest post-pandemic levels, but vacancy rates in Manhattan remain well above pre-2020 norms and asking rents have been broadly flat in recent years, limiting income growth for building owners even as operating costs and interest rates have risen. For the City of New York, where office buildings, retail space, and hotels support many jobs in construction, maintenance, and local services, prolonged weakness in these markets could slow hiring, reduce investment, and increase challenges in the financial system, even if the broader office market has stabilized.

There are also potential upside risks specific to New York. The faster-than-expected pace of office-to-residential conversions may help reduce excess inventory and sustain stable commercial property price growth. In addition, recent State policy initiatives aimed at expanding housing supply, as well as investments in next-generation semiconductor research and production, biotechnology, and sectors using artificial intelligence, could have a lasting positive impact on the State’s economy.

STATE FINANCIAL PLAN MULTI-YEAR PROJECTIONS



Introduction

This section presents multi-year projections for receipts and disbursements, with an emphasis on FY 2027 projections.

The budget development and quarterly updates process includes a comprehensive evaluation of the State's multi-year operating forecast; however, estimates and projections in the later years of the Financial Plan are typically subject to more substantial revision than those in the current year and first "outyear." Accordingly, in terms of outyear projections, the first "outyear," FY 2028, is the most relevant from a planning perspective.

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

Receipts

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

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

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

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



STATE FINANCIAL PLAN MULTI-YEAR PROJECTIONS

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

Disbursements

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

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

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



STATE FINANCIAL PLAN MULTI-YEAR PROJECTIONS

STATE OPERATING FUNDS PROJECTIONS					
(millions of dollars)					
	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
	<u>Projected</u>	<u>Projected</u>	<u>Projected</u>	<u>Projected</u>	<u>Projected</u>
RECEIPTS					
Taxes	123,752	126,209	132,089	136,320	142,363
Miscellaneous Receipts/Federal Receipts	29,627	26,448	23,504	24,102	25,106
Total Receipts	<u>153,379</u>	<u>152,657</u>	<u>155,593</u>	<u>160,422</u>	<u>167,469</u>
DISBURSEMENTS					
Assistance and Grants	106,133	114,835	118,854	123,574	129,175
State Operations	26,696	27,987	28,594	28,770	29,769
Personal Service	18,750	19,574	20,157	20,176	20,704
Non-Personal Service	7,946	8,413	8,437	8,594	9,065
General State Charges	11,738	12,403	13,410	14,490	15,635
Pension Contribution	3,059	3,356	3,845	4,304	4,613
Health Insurance	6,141	6,523	6,926	7,429	8,148
All Other	2,538	2,524	2,639	2,757	2,874
Debt Service	4,246	3,675	5,453	6,054	6,587
Total Disbursements	<u>148,813</u>	<u>158,900</u>	<u>166,311</u>	<u>172,888</u>	<u>181,166</u>
Net Other Financing Sources/(Uses)	(8,802)	(1,280)	(1,714)	(1,810)	(2,296)
RECONCILIATION TO GENERAL FUND GAP					
Designated Fund Balances:	4,236	7,523	6,342	5,252	3,235
General Fund	4,879	4,895	4,487	4,168	3,043
Special Revenue Funds	(617)	2,650	1,878	1,107	216
Debt Service Funds	(26)	(22)	(23)	(23)	(24)
GENERAL FUND BUDGET SURPLUS/(GAP)	<u>0</u>	<u>0</u>	<u>(6,090)</u>	<u>(9,024)</u>	<u>(12,758)</u>



Receipts Summary

All Funds receipts are projected to total \$262.6 billion in FY 2026, a 7.0 percent (\$17.1 billion) increase from FY 2025 results. FY 2026 State tax receipts, excluding one-time tax refund payments, are projected to increase \$11.5 billion (10.1 percent) from FY 2025 actuals.²⁷ FY 2027 State tax receipts are projected to total \$130.8 billion, a 4.2 percent increase from FY 2026. A summary of the annual changes of each tax category is provided below with the narrative that follows focused on State/All Funds receipts.

ALL FUNDS RECEIPTS (millions of dollars)											
	FY 2025 Actuals	FY 2026 Projected	Change	FY 2027 Projected	Change	FY 2028 Projected	Change	FY 2029 Projected	Change	FY 2030 Projected	Change
Personal Income Tax	61,201	67,900	10.9%	71,927	5.9%	73,223	1.8%	75,932	3.7%	80,142	5.5%
Consumption/Use Taxes	22,352	23,561	5.4%	24,242	2.9%	24,913	2.8%	25,530	2.5%	26,155	2.4%
Business Taxes	31,373	30,738	-2.0%	28,463	-7.4%	32,187	13.1%	32,943	2.3%	33,989	3.2%
Other Taxes	2,586	3,007	16.3%	3,011	0.1%	3,170	5.3%	3,312	4.5%	3,468	4.7%
Total State Taxes	117,512	125,206	6.5%	127,643	1.9%	133,493	4.6%	137,717	3.2%	143,754	4.4%
Net PTET/PIT Receipts ^{1,2}	(3,481)	(1,676)	51.9%	3,154	288.2%	(251)	-108.0%	(285)	-13.5%	(620)	-117.5%
Inflation Refund Payment ³		2,035									
Total State Taxes (Adjusted)	114,031	125,565	10.1%	130,797	4.2%	133,242	1.9%	137,432	3.1%	143,134	4.1%
Miscellaneous Receipts	34,761	39,982	15.0%	39,368	-1.5%	36,842	-6.4%	36,824	0.0%	36,455	-1.0%
Federal Receipts	96,713	97,072	0.4%	87,735	-9.6%	81,453	-7.2%	81,330	-0.2%	83,602	2.8%
Total All Funds Receipts	248,986	262,260	5.3%	254,746	-2.9%	251,788	-1.2%	255,871	1.6%	263,811	3.1%
Total All Funds Receipts (Adjusted)^{1,3}	245,505	262,619	7.0%	257,900	-1.8%	251,537	-2.5%	255,586	1.6%	263,191	3.0%

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

² FY 2025 PTET/PIT credits have been restated to reflect the reevaluation of Tax Year 2024 PTET credits that increases the amount of PTET related PIT credits recognized. This restatement is Financial Plan neutral and does not impact total tax receipts.

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

²⁷ FY 2025 PTET/PIT credits have been restated to reflect the reevaluation of Tax Year 2024 PTET credits that increases the amount of PTET related PIT credits recognized. This restatement is Financial Plan neutral and does not impact total tax receipts.



STATE FINANCIAL PLAN MULTI-YEAR PROJECTIONS

PIT

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

PERSONAL INCOME TAX (millions of dollars)											
	FY 2025 Actuals	FY 2026 Projected	Change	FY 2027 Projected	Change	FY 2028 Projected	Change	FY 2029 Projected	Change	FY 2030 Projected	Change
STATE/ALL FUNDS (Excl. PTET)¹	75,501	84,694	12.2%	89,881	6.1%	91,932	2.3%	94,897	3.2%	99,412	4.8%
PTET/PIT Credits	14,300	16,794	17.4%	17,954	6.9%	18,709	4.2%	18,965	1.4%	19,270	1.6%
STATE/ALL FUNDS	61,201	67,900	10.9%	71,927	5.9%	73,223	1.8%	75,932	3.7%	80,142	5.5%
Gross Collections	77,736	86,960	11.9%	91,070	4.7%	94,443	3.7%	98,258	4.0%	103,381	5.2%
Refunds (Incl. State/City Offset)	(16,535)	(19,060)	-15.3%	(19,143)	-0.4%	(21,220)	-10.8%	(22,326)	-5.2%	(23,239)	-4.1%
GENERAL FUND²	29,152	32,599	11.8%	34,669	6.3%	35,390	2.1%	36,811	4.0%	38,961	5.8%
Gross Collections	77,736	86,960	11.9%	91,070	4.7%	94,443	3.7%	98,258	4.0%	103,381	5.2%
Refunds (Incl. State/City Offset)	(16,535)	(19,060)	-15.3%	(19,143)	-0.4%	(21,220)	-10.8%	(22,326)	-5.2%	(23,239)	-4.1%
STAR	(1,448)	(1,352)	6.6%	(1,295)	4.2%	(1,222)	5.6%	(1,155)	5.5%	(1,110)	3.9%
RBTF	(30,601)	(33,949)	-10.9%	(35,963)	-5.9%	(36,611)	-1.8%	(37,966)	-3.7%	(40,071)	-5.5%

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

²Excludes Transfers.



STATE FINANCIAL PLAN MULTI-YEAR PROJECTIONS

The following table summarizes, by component, actual PIT receipts for FY 2025 and forecast amounts through FY 2030.

ALL FUNDS PERSONAL INCOME TAX FISCAL YEAR COLLECTION COMPONENTS						
(millions of dollars)						
	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
	Actuals	Projected	Projected	Projected	Projected	Projected
Receipts						
Withholding	59,827	65,171	67,395	70,300	73,187	76,508
Estimated Payments	12,299	15,049	16,646	16,783	17,405	18,885
Current Year	7,444	9,192	9,635	9,725	10,229	10,880
Prior Year ¹	4,855	5,857	7,011	7,058	7,176	8,005
Final Returns	3,661	4,621	4,857	5,102	5,352	5,604
Current Year	492	509	529	549	574	594
Prior Year ¹	3,169	4,112	4,328	4,553	4,778	5,010
Delinquent	1,949	2,119	2,172	2,258	2,314	2,384
Gross Receipts	<u>77,736</u>	<u>86,960</u>	<u>91,070</u>	<u>94,443</u>	<u>98,258</u>	<u>103,381</u>
Refunds						
Prior Year ¹	9,705	11,637	11,431	13,077	13,651	14,031
Previous Year	1,263	1,495	1,400	1,495	1,605	1,725
Current Year ¹	3,394	3,500	3,500	3,500	3,500	3,500
Advanced Credit Payment	803	877	1,073	1,187	1,359	1,474
State/City Offset ^{1,2}	<u>1,370</u>	<u>1,551</u>	<u>1,739</u>	<u>1,961</u>	<u>2,211</u>	<u>2,509</u>
Total Refunds	16,535	19,060	19,143	21,220	22,326	23,239
Net Receipts³	61,201	67,900	71,927	73,223	75,932	80,142
PTET/PIT Credits	14,300	16,794	17,954	18,709	18,965	19,270
Net Receipts, Excluding PTET⁴	75,501	84,694	89,881	91,932	94,897	99,412
¹ These components, collectively, are known as the "settlement" on the prior year's tax liability. ² The State/City offset corrects the distribution of tax payments between the State, City of New York, Yonkers, and the MCTMT. ³ Net Receipts represents actual (unadjusted) PIT receipts. ⁴ Net Receipts, Excluding PTET, represents PIT receipts increased by the estimated cost of PTET credit realization.						



STATE FINANCIAL PLAN MULTI-YEAR PROJECTIONS

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

Total refunds in FY 2026 are projected to increase significantly, driven primarily by inflation refund checks that were remitted to eligible New Yorkers in the fall of 2025. The increase in prior year refunds for tax year 2024, which impact FY 2026 refunds, includes more PTET-related refunds compared to tax year 2023. State/City offsets and refunds for tax years before 2024 are also expected to increase.

FY 2027 PIT receipts are projected to increase from FY 2026 due to growth in all gross receipts components coupled with nearly flat year-over-year growth in total refunds. Withholding is projected to grow modestly and will be suppressed by the influence of the Middle-class Tax Cut and the FY 2027 Executive Budget's proposed elimination of income tax on certain tipped wages. Growth in non-wage income in tax years 2025 and 2026 is expected to cause total estimated payments to increase. Total refunds are expected to remain relatively flat due to increases in advanced credit payments and the State/City offset counterbalanced by decreases in prior refunds for tax year 2025 and refunds for tax years before 2025. Prior refunds are projected to decrease due to one-time inflation refund payments in FY 2026.

FY 2028 PIT receipts are expected to increase from FY 2027 due to growth in all gross receipts components. Total estimated payments are expected to increase modestly, partially offset by increased PTET-related credits in both current estimated payments for tax year 2027 and extension payments for tax year 2026. Final returns and delinquent collections are also expected to increase. Total refunds are projected to increase, partially driven by the scheduled enhancement of the Empire State Child Credit for children over three years old – first effective tax year 2026 - and the reform of the Child and Dependent Care Credit proposed in the FY 2027 Executive Budget.

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 increase due to increases in all gross receipts components partially offset by an increase in total refunds. Total refunds growth is driven by increases in prior refunds for tax year 2028, refunds prior to tax year 2028, advanced credit payments, and State/City offsets. Projected growth in refunds for tax year 2028 is suppressed by the expiration of the three-year Empire State Child Credit enhancement, effectuated by the FY 2026 Enacted Budget.



STATE FINANCIAL PLAN MULTI-YEAR PROJECTIONS

Consumption/Use Taxes

CONSUMPTION/USE TAXES (millions of dollars)											
	FY 2025 Actuals	FY 2026 Projected	Change	FY 2027 Projected	Change	FY 2028 Projected	Change	FY 2029 Projected	Change	FY 2030 Projected	Change
STATE/ALL FUNDS	22,352	23,561	5.4%	24,242	2.9%	24,913	2.8%	25,530	2.5%	26,155	2.4%
Sales Tax	20,350	21,547	5.9%	22,155	2.8%	22,769	2.8%	23,397	2.8%	24,036	2.7%
Cigarette and Tobacco Taxes	798	737	-7.6%	717	-2.7%	711	-0.8%	687	-3.4%	661	-3.8%
Vapor Excise Tax	21	19	-9.5%	19	0.0%	19	0.0%	19	0.0%	19	0.0%
Motor Fuel Tax	487	486	-0.2%	487	0.2%	479	-1.6%	472	-1.5%	468	-0.8%
Highway Use Tax	138	135	-2.2%	136	0.7%	138	1.5%	138	0.0%	139	0.7%
Alcoholic Beverage Taxes	269	268	-0.4%	267	-0.4%	267	0.0%	266	-0.4%	265	-0.4%
Opioid Excise Tax	21	23	9.5%	20	-13.0%	20	0.0%	20	0.0%	20	0.0%
Medical Cannabis Excise Tax	4	3	-25.0%	3	0.0%	3	0.0%	1	-66.7%	0	-100.0%
Adult Use Cannabis Tax	125	194	55.2%	284	46.4%	349	22.9%	368	5.4%	379	3.0%
Auto Rental Tax ¹	137	148	8.0%	153	3.4%	157	2.6%	161	2.5%	167	3.7%
Peer to Peer Car Sharing Tax	2	1	-50.0%	1	0.0%	1	0.0%	1	0.0%	1	0.0%
GENERAL FUND²	10,057	10,595	5.3%	10,887	2.8%	11,144	2.4%	11,437	2.6%	11,732	2.6%
Sales Tax	9,520	10,075	5.8%	10,360	2.8%	10,646	2.8%	10,939	2.8%	11,237	2.7%
Cigarette and Tobacco Taxes	245	228	-6.9%	239	4.8%	210	-12.1%	211	0.5%	209	-0.9%
Alcoholic Beverage Taxes	269	268	-0.4%	267	-0.4%	267	0.0%	266	-0.4%	265	-0.4%
Opioid Excise Tax	21	23	9.5%	20	-13.0%	20	0.0%	20	0.0%	20	0.0%
Peer to Peer Car Sharing Tax	2	1	-50.0%	1	0.0%	1	0.0%	1	0.0%	1	0.0%

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

All Funds consumption/use tax receipts for FY 2026 are estimated to increase from FY 2025 results. Sales tax receipts are estimated to increase due to growth in taxable consumption. Cigarette and tobacco tax receipts are estimated to decrease, reflecting a continuing trend of declining taxable consumption. Opioid excise tax receipts are estimated grow due to a one-time bump in taxable consumption. Vapor excise tax receipts are expected to marginally decline, reflecting a continuing decline in taxable consumption likely due in part to consumers seeking illegal flavored vapor products and/or substitutes such as alternative nicotine products. Highway use tax and medical cannabis excise tax receipts are both estimated to moderately decline. The highway use tax receipts decline is mostly due to declines to both fuel use tax and registration receipts, while the medical cannabis receipts decline is largely attributable to the full year impact of the reduced excise tax rate (from 7 percent to 3.15 percent) that went into effect June 1, 2024. Adult-use cannabis taxes are projected to significantly increase as the State’s cannabis market expands during the third full year of receipts. Auto rental tax receipts are estimated to increase, reflecting moderately higher taxable consumption stemming from business and leisure travel. Peer-to-peer car sharing receipts are estimated to marginally decline as consumer demand appears to wane while the industry works toward stabilizing and increasing utilization in this market.

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



STATE FINANCIAL PLAN MULTI-YEAR PROJECTIONS

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

Consumption/use tax receipts for FY 2028, FY 2029, and FY 2030 are projected to increase, largely reflecting a projected increase in sales tax receipts and the continued maturation of the adult-use cannabis market, partially offset by a continued decline in taxable cigarette consumption and a moderate decline in motor fuel tax receipts due to a projected decline in overall fuel consumption.

Business Taxes

BUSINESS TAXES (millions of dollars)											
	FY 2025 Actuals	FY 2026 Projected	Change	FY 2027 Projected	Change	FY 2028 Projected	Change	FY 2029 Projected	Change	FY 2030 Projected	Change
STATE/ALL FUNDS (Excl. PTET)¹	13,592	12,268	-9.7%	13,663	11.4%	13,227	-3.2%	13,693	3.5%	14,099	3.0%
Pass-Through-Entity Tax	(17,781)	(18,470)	-3.9%	(14,800)	19.9%	(18,960)	-28.1%	(19,250)	-1.5%	(19,890)	-3.3%
STATE/ALL FUNDS	31,373	30,738	-2.0%	28,463	-7.4%	32,187	13.1%	32,943	2.3%	33,989	3.2%
Corporate Franchise Tax	8,676	7,837	-9.7%	9,141	16.6%	8,624	-5.7%	8,961	3.9%	9,237	3.1%
Corporation and Utilities Tax	516	503	-2.5%	534	6.2%	535	0.2%	539	0.7%	542	0.6%
Insurance Tax	3,006	2,835	-5.7%	3,026	6.7%	3,156	4.3%	3,292	4.3%	3,433	4.3%
Bank Tax	333	84	-74.8%	0	-100.0%	0	0.0%	0	0.0%	0	0.0%
Pass-Through-Entity Tax	17,781	18,470	3.9%	14,800	-19.9%	18,960	28.1%	19,250	1.5%	19,890	3.3%
Petroleum Business Tax	1,061	1,009	-4.9%	962	-4.7%	912	-5.2%	901	-1.2%	887	-1.6%
GENERAL FUND²	19,059	18,435	-3.3%	17,646	-4.3%	19,342	9.6%	19,842	2.6%	20,506	3.3%
Corporate Franchise Tax	6,788	6,158	-9.3%	7,101	15.3%	6,600	-7.1%	6,833	3.5%	7,046	3.1%
Corporation and Utilities Tax	406	389	-4.2%	421	8.2%	423	0.5%	425	0.5%	428	0.7%
Insurance Tax	2,697	2,581	-4.3%	2,724	5.5%	2,839	4.2%	2,959	4.2%	3,087	4.3%
Bank Tax	277	72	-74.0%	0	-100.0%	0	0.0%	0	0.0%	0	0.0%
Pass-Through-Entity Tax	8,891	9,235	3.9%	7,400	-19.9%	9,480	28.1%	9,625	1.5%	9,945	3.3%
Petroleum Business Tax	0	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%

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

CFT receipts are estimated to decrease in FY 2026, reflecting decreases in gross receipts largely due to the Federal tax law changes in H.R. 1, notably the provisions regarding immediate expensing of research costs and first-year expensing of qualified properties that the State remains coupled to.



STATE FINANCIAL PLAN MULTI-YEAR PROJECTIONS

Corporation and Utilities Tax (CUT) receipts are estimated to decrease in FY 2026, largely due to decreased gross receipts from the telecommunications sector. This decrease is partially offset by an increase in gross receipts for utilities.

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

PTET collections are estimated to increase in FY 2026 due to a projected increase in estimated payments, partially offset by increased refunds and distribution offset. As noted, DOB expects PTET will be revenue-neutral for the State; however, PTET will not be revenue-neutral within each fiscal year as PTET payments are generally received in the fiscal year prior to PIT credit claims.

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

Business tax receipts for FY 2027 are projected to decrease due to the one-time impact of the FY 2027 Executive Budget's proposed election deadline amendment to PTET. The negative Financial Plan impact of this proposal is supported by the PTET Reserve, ultimately rendering it cost neutral. PBT receipts are projected to decline, largely due to the net impact of a 5 percent decline in the PBT rate index effective January 1, 2026, coupled with an estimated 5 percent decline effective January 1, 2027. This decrease is partially offset by projected increases in CFT, CUT, and insurance tax receipts. These increases are largely driven by the impact of the FY 2027 Executive Budget's proposed decoupling from certain Federal tax law provisions in H.R. 1 and projected increased gross receipts for both CUT and insurance. Bank tax receipts are projected to fall to zero in FY 2027.

Business tax receipts for FY 2028 are projected to increase due to increases in PTET, CUT, and insurance tax receipts. PTET is projected to show the largest increase due to the significant decrease in FY 2027 receipts as a result of the Executive Budget proposal described above. This increase is partially offset by projected decreased gross receipts and increased refunds in CFT. The decrease in CFT receipts is partially offset by the FY 2027 Executive Budget's proposed extension of the temporary tax rates through tax year 2029. PBT receipts are also projected to decline.

Business tax receipts for both 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.



STATE FINANCIAL PLAN MULTI-YEAR PROJECTIONS

Other Taxes

OTHER TAXES (millions of dollars)											
	FY 2025 Actuals	FY 2026 Projected	Change	FY 2027 Projected	Change	FY 2028 Projected	Change	FY 2029 Projected	Change	FY 2030 Projected	Change
STATE/ALL FUNDS	2,586	3,007	16.3%	3,011	0.1%	3,170	5.3%	3,312	4.5%	3,468	4.7%
Estate Tax	1,301	1,588	22.1%	1,484	-6.5%	1,529	3.0%	1,590	4.0%	1,660	4.4%
Real Estate Transfer Tax	1,257	1,387	10.3%	1,495	7.8%	1,607	7.5%	1,687	5.0%	1,771	5.0%
Employer Compensation Expense Program	15	18	20.0%	19	5.6%	21	10.5%	22	4.8%	24	9.1%
Pari-Mutuel Taxes	11	13	18.2%	12	-7.7%	12	0.0%	12	0.0%	12	0.0%
All Other Taxes	2	1	-50.0%	1	0.0%	1	0.0%	1	0.0%	1	0.0%
GENERAL FUND¹	1,322	1,611	21.9%	1,506	-6.5%	1,552	3.1%	1,614	4.0%	1,685	4.4%
Estate Tax	1,301	1,588	22.1%	1,484	-6.5%	1,529	3.0%	1,590	4.0%	1,660	4.4%
Employer Compensation Expense Program	8	9	12.5%	9	0.0%	10	11.1%	11	10.0%	12	9.1%
Pari-Mutuel Taxes	11	13	18.2%	12	-7.7%	12	0.0%	12	0.0%	12	0.0%
All Other Taxes	2	1	-50.0%	1	0.0%	1	0.0%	1	0.0%	1	0.0%

¹Excludes Transfers.

FY 2026 other tax receipts are estimated to increase from FY 2025 results, primarily due to increases in both estate tax and real estate transfer tax receipts. Estimated estate tax receipts largely reflect a greater number of super-large payments at a higher average payment value compared to the prior year. Estimated real estate transfer tax receipts largely reflect estimated moderate to strong growth in the average housing price, bonuses, and the S&P 500, partially offset by a minor decline in housing starts.

Other tax receipts in FY 2027 are projected to remain roughly flat, largely due to an increase in real estate transfer tax receipts, reflecting projected annual growth in housing starts, the average housing price, the S&P 500, and bonuses while being almost entirely offset by an expected return to a more-typical amount of super-large estate tax payments at a lower average payment value.

Other tax receipts in FY 2028 and the outyears are projected to increase, largely due to increases in both estate tax and real estate transfer tax receipts, reflecting projected annual growth in household net worth, the Wilshire 5000, housing starts, the average housing price, the S&P 500, and bonuses.



STATE FINANCIAL PLAN MULTI-YEAR PROJECTIONS

Miscellaneous Receipts

MISCELLANEOUS RECEIPTS											
(millions of dollars)											
	FY 2025	FY 2026		FY 2027		FY 2028		FY 2029		FY 2030	
	Actuals	Projected	Change	Projected	Change	Projected	Change	Projected	Change	Projected	Change
ALL FUNDS	34,761	39,982	15.0%	39,368	-1.5%	36,842	-6.4%	36,824	0.0%	36,455	-1.0%
General Fund	5,168	4,391	-15.0%	3,773	-14.1%	2,792	-26.0%	2,673	-4.3%	2,632	-1.5%
Special Revenue Funds	23,804	25,745	8.2%	22,754	-11.6%	20,782	-8.7%	21,508	3.5%	22,553	4.9%
Capital Projects Funds	5,283	9,309	76.2%	12,391	33.1%	12,802	3.3%	12,179	-4.9%	10,806	-11.3%
Debt Service Funds	506	537	6.1%	450	-16.2%	466	3.6%	464	-0.4%	464	0.0%

All Funds miscellaneous receipts decline in FY 2027 from FY 2026 levels due to projected drops in Managed Care Organization assessments, investment income, and abandoned property. The decline is partly offset by growth in bond proceeds receipts associated with additional FY 2027 bond-eligible capital spending.

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.



STATE FINANCIAL PLAN MULTI-YEAR PROJECTIONS

Federal Receipts

FEDERAL RECEIPTS (millions of dollars)											
	FY 2025 Actuals	FY 2026 Projected	Change	FY 2027 Projected	Change	FY 2028 Projected	Change	FY 2029 Projected	Change	FY 2030 Projected	Change
ALL FUNDS	96,713	97,072	0.4%	87,735	-9.6%	81,453	-7.2%	81,330	-0.2%	83,602	2.8%
General Fund	3,650	0	-100.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%
Special Revenue Funds	90,233	94,216	4.4%	84,154	-10.7%	77,853	-7.5%	77,703	-0.2%	79,964	2.9%
Capital Projects Funds	2,785	2,798	0.5%	3,528	26.1%	3,555	0.8%	3,590	1.0%	3,601	0.3%
Debt Service Funds	45	58	28.9%	53	-8.6%	45	-15.1%	37	-17.8%	37	0.0%

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 to Medicaid, Public Health, and Transportation, partially offset by the termination of the 1332 State Innovation Waiver and the wind-down of pandemic assistance to aid states in their response to and recovery from COVID-19. In addition, Federal receipts in the General Fund reflect the final use of Federal ARP funds in FY 2025, consistent with Treasury rules.



STATE FINANCIAL PLAN MULTI-YEAR PROJECTIONS

Assistance and Grants

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

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

FORECAST FOR SELECTED PROGRAM MEASURES AFFECTING OPERATING ACTIVITIES (millions of dollars)					
	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected
HEALTH CARE					
Medicaid - Individuals Covered ¹	6,791,381	6,806,567	6,830,703	6,857,067	6,884,158
Essential Plan - Individuals Covered					
Current 1332 Waiver	1,763,897	0	0	0	0
Medicaid and 1331 BHP Eligible ²	N/A	583,481	594,663	635,940	662,338
1331 BHP Eligible Pending CMS Approval ²	N/A	825,328	841,072	899,530	936,870
Total Eligible Shift to 1331 BHP if Approved by CMS ²	N/A	1,408,809	1,435,735	1,535,470	1,599,208
Child Health Plus - Individuals Covered	561,299	557,448	566,326	577,652	589,204
State Takeover of County/NYC Costs	\$8,322	\$9,167	\$9,962	\$11,178	\$12,094
CY 2005 Local Medicaid Cap	\$6,126	\$6,789	\$7,401	\$8,435	\$9,168
FY 2013 Local Takeover Costs	\$2,196	\$2,378	\$2,561	\$2,743	\$2,926
EDUCATION					
School Aid (School Year-Basis Funding)	\$37,626	\$39,255	\$40,897	\$42,494	\$43,818
HIGHER EDUCATION					
Public Higher Education Enrollment (FTEs)	526,097	TBD	TBD	TBD	TBD
Tuition Assistance Program (FTEs)	245,000	TBD	TBD	TBD	TBD
PUBLIC ASSISTANCE					
Family Assistance Program (Families)	208,640	207,446	206,737	205,574	203,935
Safety Net Program (Families)	142,955	142,316	142,081	141,473	140,477
Safety Net Program (Singles)	361,914	372,251	382,792	393,726	405,031
MENTAL HYGIENE					
OMH Community Beds	51,619	52,412	53,394	54,085	55,585
OPWDD Community Beds	44,165	44,681	45,281	45,972	46,574
OASAS Community Beds	13,295	13,388	13,480	13,505	13,581
Total	109,079	110,481	112,155	113,562	115,740
¹ Excludes Federal policy changes to the Essential Plan contained in H.R.1. ² Beginning in FY 2027, the Financial Plan includes the shift of approximately 525,000 individuals to Medicaid. If CMS approves reactivating the State's 1331 BHP, these individuals will not be shifted to Medicaid but instead remain on the BHP. These values also include approximately 60,000 individuals who would move from Medicaid to the BHP in FY 2027, if approved.					



Education

School Aid

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

School Year (July 1 – June 30)

The Executive Budget provides \$39.3 billion in total School Aid for SY 2027, representing an annual increase of \$1.6 billion (4.3 percent). This includes a \$779 million (3.0 percent) increase in Foundation Aid, which incorporates a one percent minimum increase in aid for all districts. The Budget also provides additional funding for universal four-year-old prekindergarten, including increasing districts' per-pupil funding to the higher of \$10,000 or their current selected Foundation Aid per pupil. Additionally, the Budget provides increased funding to the City of New York's three-year-old prekindergarten (3-K) program to support universal access. In total, Universal Prekindergarten Aid in SY 2027 is estimated to increase by \$561 million (52.5 percent) over SY 2026 levels, including anticipated additional aid to school districts expanding their programs to serve more four-year-olds.

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

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	37,626	39,255	1,629 4.3%	40,897	1,642 4.2%	42,494	1,597 3.9%	43,818	1,324 3.1%

State Fiscal Year School Aid

State School Aid is funded from the General Fund, commercial gaming receipts, cannabis sales, mobile sports wagering receipts, and lottery receipts, including revenues from Video Lottery Terminals (VLTs). Commercial gaming, lottery, and mobile sports wagering receipts are accounted for and disbursed from dedicated accounts. Revenue from the fantasy sports education and the cannabis education accounts are transferred to the Lottery Fund for disbursement. The amount of School Aid spending financed by lottery and VLT receipts is expected to decrease in FY 2027 due to a decrease in anticipated revenue collections in FY 2026. The amount of School Aid spending financed by the State's other dedicated gaming revenue accounts is expected to remain largely unchanged from FY 2026 levels.



STATE FINANCIAL PLAN MULTI-YEAR PROJECTIONS

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

SCHOOL AID - STATE FISCAL YEAR BASIS									
(millions of dollars)									
	FY 2026 Projected	FY 2027 Projected	Change	FY 2028 Projected	Change	FY 2029 Projected	Change	FY 2030 Projected	Change
TOTAL STATE OPERATING FUNDS	37,184	38,693	4.1%	40,278	4.1%	41,890	4.0%	43,338	3.5%
General Fund Assistance and Grants	31,730	33,375	5.2%	35,056	5.0%	36,630	4.5%	38,038	3.8%
Medicaid	140	140	0.0%	140	0.0%	140	0.0%	140	0.0%
Lottery Aid ¹	2,591	2,478	-4.4%	2,460	-0.7%	2,455	-0.2%	2,455	0.0%
VLT Lottery Aid	1,131	1,106	-2.2%	1,094	-1.1%	1,094	0.0%	1,094	0.0%
Commercial Gaming	135	138	2.2%	134	-2.9%	134	0.0%	134	0.0%
Mobile Sports Wagering	1,457	1,456	-0.1%	1,394	-4.3%	1,437	3.1%	1,477	2.8%

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

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



Other Education Funding

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

OTHER EDUCATION FUNDING (millions of dollars)									
	FY 2026 Projected	FY 2027 Projected	Change	FY 2028 Projected	Change	FY 2029 Projected	Change	FY 2030 Projected	Change
TOTAL STATE OPERATING FUNDS	3,163	3,330	5.3%	3,493	4.9%	3,648	4.4%	3,817	4.6%
Special Education	1,700	1,797	5.7%	1,898	5.6%	1,999	5.3%	2,107	5.4%
All Other Education	1,463	1,533	4.8%	1,595	4.0%	1,649	3.4%	1,710	3.7%

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

Special Education costs in FY 2027 are currently projected to increase from the prior fiscal year, due primarily to increased spending on preschool and summer school programs, commensurate with growth in enrollment and tuition rates resulting from recent years’ 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.

Spending for All Other Education Programs in FY 2027 is expected to increase from the prior year as a result of the continued expansion 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 in FY 2027 is driven by increased funding for nonpublic schools and increased reimbursements to school districts related to charter schools. These increases are partially offset by the discontinuation of certain one-time aid and grant programs funded in the FY 2026 Enacted Budget. Outyear spending growth is largely attributable to increased reimbursement for school meals, nonpublic schools, and charter schools.



STAR Program

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

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

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

SCHOOL TAX RELIEF (STAR)									
(millions of dollars)									
	FY 2026 Projected	FY 2027 Projected	Change	FY 2028 Projected	Change	FY 2029 Projected	Change	FY 2030 Projected	Change
TOTAL STAR PROGRAM	1,352	1,295	-4.2%	1,222	-5.6%	1,155	-5.5%	1,110	-3.9%
Gross Program Costs	3,015	3,146	4.3%	3,227	2.6%	3,320	2.9%	3,429	3.3%
Personal Income Tax Credit	(1,663)	(1,851)	-11.3%	(2,005)	-8.3%	(2,165)	-8.0%	(2,319)	-7.1%
Basic Exemption	580	533	-8.1%	464	-12.9%	401	-13.6%	358	-10.7%
Gross Program Costs	1,202	1,309	8.9%	1,325	1.2%	1,361	2.7%	1,412	3.7%
Personal Income Tax Credit	(622)	(776)	-24.8%	(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%

All homeowners with incomes above \$250,000 were transitioned from the basic exemption benefit program to the advance credit program in FY 2020. Additionally, a zero percent growth cap on the STAR exemption benefit remains in effect. The decline in reported disbursements on STAR exemptions in FY 2026 through FY 2030 can be attributed to these actions. By moving taxpayers to the credit program, the State can more efficiently administer the program while strengthening its ability to prevent abuse. The move from the basic exemption to the credit program does not reduce the value of the benefit received by homeowners.



Higher Education

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

HIGHER EDUCATION (millions of dollars)									
	FY 2026 Projected	FY 2027 Projected	Change	FY 2028 Projected	Change	FY 2029 Projected	Change	FY 2030 Projected	Change
TOTAL STATE OPERATING FUNDS	3,551	3,625	2.1%	3,714	2.5%	3,750	1.0%	3,761	0.3%
City University	2,291	2,342	2.2%	2,414	3.1%	2,438	1.0%	2,463	1.0%
Senior Colleges	2,024	2,068	2.2%	2,139	3.4%	2,164	1.2%	2,188	1.1%
Community College	267	274	2.6%	275	0.4%	274	-0.4%	275	0.4%
Higher Education Services	653	689	5.5%	709	2.9%	721	1.7%	720	-0.1%
Tuition Assistance Program	581	603	3.8%	619	2.7%	636	2.7%	636	0.0%
Scholarships/Awards	72	86	19.4%	90	4.7%	85	-5.6%	84	-1.2%
State University	607	594	-2.1%	591	-0.5%	591	0.0%	578	-2.2%
Community College	493	498	1.0%	498	0.0%	498	0.0%	498	0.0%
Other/Cornell	114	96	-15.8%	93	-3.1%	93	0.0%	80	-14.0%

As of Fall 2025 enrollment data, SUNY and CUNY operate 48 four-year colleges and graduate schools with a total enrollment of roughly 387,000 full- and part-time students. SUNY and CUNY also operate 37 community colleges, serving approximately 247,000 students.

State funds support a significant portion of SUNY and CUNY operations. In addition to the spending reflected in the above table, the State provides nearly \$2.1 billion in annual support for the fringe benefit costs of all employees at SUNY State-operated campuses and approximately \$1.6 billion for SUNY four-year campus operations via an annual General Fund transfer, and an estimated \$908 million for debt service payments on bond-financed capital projects at SUNY and CUNY in FY 2027. Additionally, an estimated \$330 million in student financial aid support will continue to be transferred from HESC to SUNY in FY 2027. This is the result of an accounting change first implemented in FY 2020 to reflect certain financial aid payments made from HESC to SUNY as transfers instead of disbursements.

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

Higher education assistance and grants spending is projected to increase by \$74 million, or 2.1 percent, from FY 2026 to FY 2027. This spending includes an increase in CUNY operating aid, funding for the establishment of the New York Career Connect Initiative, and support for the expansion of the New York State Opportunity Promise Scholarship. In addition, increased spending at HESC is driven by assumed growth in TAP and Scholarship programs commensurate with projected enrollment growth.



Health Care

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

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

Medicaid

Medicaid is a means-tested program that finances health care services for low-income individuals and long-term care services for the elderly and disabled, primarily through monthly premium payments to managed care plans that enroll Medicaid eligible individuals and direct payments to health care providers for services rendered to Medicaid enrollees. According to the most recent CMS Data, New York is the second largest program in terms of spending, behind California, which spends roughly 37 percent more in gross expenditures and covers more than 13 million people. Medicaid services include inpatient hospital care, outpatient hospital services, clinics, nursing homes, managed care, prescription drugs, home care, and services provided in a variety of community-based settings (including personal care, mental health, substance use disorder treatment, developmental disabilities services, school-based services, and foster care services).

The Medicaid program is financed by the Federal government, the State, and counties, as well as the City of New York. DOB estimates that spending from all sources, including spending by local governments that is not part of the State's All Funds activity, will total over \$124 billion in FY 2027. The following table shows the estimated disbursements and share of costs by level of government.

MEDICAID SPENDING (millions of dollars)									
	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected
Federal	53,592 60.0%	59,441 60.3%	66,754 60.1%	65,835 58.3%	72,919 57.9%	66,293 53.3%	60,277 49.7%	60,333 48.8%	62,628 48.6%
State	27,693 31.0%	31,296 31.7%	35,861 32.3%	38,437 34.0%	44,052 35.0%	49,116 39.5%	51,884 42.8%	54,284 43.9%	57,152 44.4%
Counties/NYC	8,017 9.0%	7,865 8.0%	8,505 7.6%	8,638 7.7%	9,051 7.1%	9,051 7.2%	9,051 7.5%	9,051 7.3%	9,051 7.0%
Total	89,302	98,602	111,120	112,910	126,022	124,460	121,212	123,668	128,831



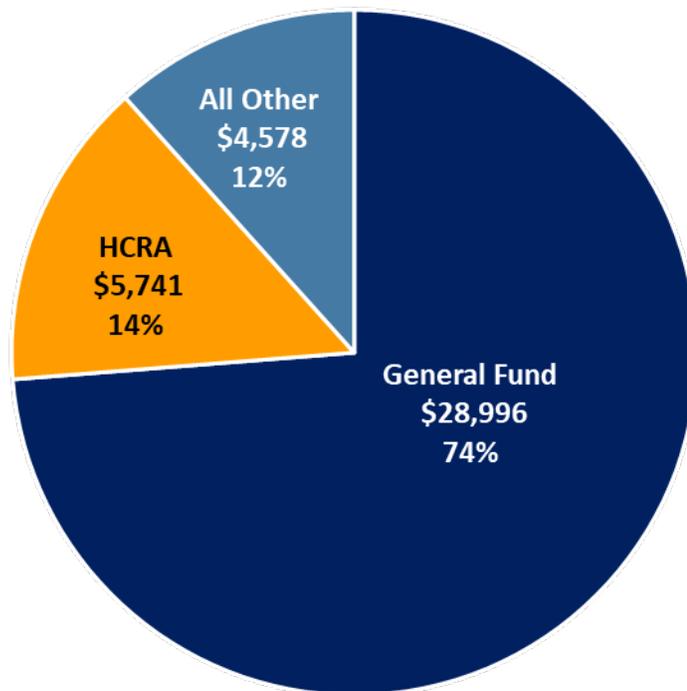
STATE FINANCIAL PLAN MULTI-YEAR PROJECTIONS

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

Enrollment and Cost Drivers

Medicaid eligibility and enrollment fluctuate with economic cycles and unemployment levels. Total Medicaid costs are expected to grow annually, due in large part to an increase in high utilization and aging populations and increases to reimbursement rates. Other factors that continue to place upward pressure on State-share Medicaid costs include but are not limited to provider reimbursements to cover minimum wage increases; higher drug costs; increased costs and enrollment growth in personal care, which includes the NHTD Waiver; and payments to financially distressed hospitals.

**State-Share Medicaid Financing Sources
FY 2027
(millions of dollars)**





STATE FINANCIAL PLAN MULTI-YEAR PROJECTIONS

The following table summarizes State-share Medicaid spending by agency and the interplay of the Mental Hygiene Stabilization Fund (MHSF) mechanism between DOH and OPWDD.

TOTAL STATE-SHARE MEDICAID DISBURSEMENTS					
(millions of dollars)					
	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected
Department of Health Medicaid	34,678	39,315	42,777	44,997	47,728
Assistance and Grants	34,273	38,828	42,245	44,477	47,190
State Operations	405	487	532	520	538
Other State Agency Medicaid Spending	9,374	9,801	9,107	9,287	9,424
Mental Hygiene ¹	9,111	9,583	9,688	9,844	9,916
MHSF	0	(47)	(847)	(825)	(760)
Foster Care	118	120	121	123	123
Education	140	140	140	140	140
Corrections	5	5	5	5	5
Total State-Share Medicaid (All Agencies)	44,052	49,116	51,884	54,284	57,152
Annual \$ Change	5,625	5,064	2,768	2,400	2,868
Annual % Change	14.6%	11.5%	5.6%	4.6%	5.3%

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



STATE FINANCIAL PLAN MULTI-YEAR PROJECTIONS

Global Cap

The Medicaid Global Cap is a statutory spending limit that applies to a subset of State-share funded Medicaid spending. Since the implementation of the Medicaid Global Cap through FY 2022, the subset of Medicaid spending to which it applied was limited to no greater than the ten-year rolling average of medical price inflation. The FY 2023 Enacted Budget implemented a new Global Cap index based on the five-year rolling average of CMS annual projections of health care spending to better account for enrollment changes, including specific populations, such as the aging and disabled populations, which are significant drivers of costs. Medicaid spending is projected to exceed the cap by nearly \$3 billion beginning in FY 2028 due mainly to projected utilization and costs trends.

MEDICAID GLOBAL CAP INDEX (millions of dollars)						
	FY 2026 Projected	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 Cap¹	3,502	4,965	6,481	8,280	9,854	33,082
New CMS Index	26,459	28,577	30,707	32,839	35,051	153,633
FY 2027 Executive Budget	26,459	28,577	33,616	35,762	38,015	162,429
Executive Budget Over/(Under) Allowance²	0	0	2,909	2,923	2,964	8,796
FY 2027 Executive Budget	26,459	28,577	33,616	35,762	38,015	162,429
Annual \$ Change	1,529	2,118	5,039	2,146	2,253	13,085
Annual % Change	6.1%	8.0%	17.6%	6.4%	6.3%	

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

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.

Roughly 25 percent of DOH Medicaid spending is not subject to the Global Cap including administrative costs, such as the takeover of local administrative responsibilities, costs related to a portion of the takeover of local government expenses, health care investments made from the HSF, and costs related to State-mandated increases in the minimum wage and other wage enhancements.



STATE FINANCIAL PLAN MULTI-YEAR PROJECTIONS

TOTAL DOH MEDICAID SPENDING					
(millions of dollars)					
	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected
Medicaid Global Cap	26,459	28,577	30,707	32,839	35,051
Annual \$ Change	1,529	2,118	2,130	2,132	2,212
Annual % Change	6.1%	8.0%	7.5%	6.9%	6.7%
Spending Above Cap Allowance¹	0	0	2,909	2,923	2,964
Other Medicaid Not Subject to Global Cap	6,661	7,241	7,875	8,530	9,213
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	(298)	(281)	(265)	(250)	(236)
All Other	527	528	527	529	528
Total Spending²	33,120	35,818	41,491	44,292	47,228
Annual \$ Change	1,494	2,698	5,673	2,801	2,936
Annual % Change	4.7%	8.1%	15.8%	6.8%	6.6%
Healthcare Stability Fund³	1,558	3,497	1,286	705	500
Total with HSF³	34,678	39,315	42,777	44,997	47,728
Annual \$ Change	3,052	4,637	3,462	2,220	2,731
Annual % Change	9.7%	13.4%	8.8%	5.2%	6.1%
<p>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.</p> <p>² Medicaid State Operating Funds spending, exclusive of Other State Agencies (OSA) costs.</p> <p>³ Revenues to the Healthcare Stability Fund (HSF) will be reinvested into the healthcare delivery system as well as provide Global Cap relief.</p>					



Minimum Wage and Home Care Wages

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

The minimum wage increases in the health care sector are projected to cost the State \$2.5 billion in FY 2027. Home health care workers in the City of New York and certain counties receive supplemental benefits in addition to their base wage. These benefits include paid leave, differential wages, premiums for certain shifts, education, and fringe benefits. The required supplemental benefits typically can be satisfied by increasing the base cash wage for home health care workers by a corresponding amount. As a result, wages for home health care workers in these regions exceed minimum wage levels by \$2.54 for the City of New York and \$1.67 for Westchester, Nassau, and Suffolk counties. However, State statute exempts the supplemental wages portion of total compensation from the minimum wage calculation to ensure home health care workers in these counties receive incremental growth in wage compensation commensurate with the new minimum wage schedule.

The State authorized annual wage increases for home health and personal care workers beginning in January 2024, with the goal of reaching \$15 per hour, effective January 2026. In addition, the State will also automatically increase the health care employee minimum wage to keep pace with inflation going forward. Effective January 1, 2027, each region's minimum wage will increase consistent with the year-over-year CPI for Urban Wage Earners and Clerical Workers for the Northeast Region. The estimated State cost is over \$800 million in FY 2027 and is projected to grow to nearly \$1.9 billion in FY 2030.

State Takeover of County/NYC Medicaid Cap/Growth

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

The State takeover, which capped local districts' Medicaid costs at calendar year 2015 levels, is projected to save local districts a total of approximately \$9.2 billion in FY 2027 -- roughly \$4 billion for counties outside the City of New York and \$5.1 billion for the City of New York. The following table provides the multi-year savings to local districts.



STATE FINANCIAL PLAN MULTI-YEAR PROJECTIONS

LOCAL GOVERNMENT SAVINGS					
STATE TAKEOVER OF LOCAL MEDICAID COSTS (2005 CAP AND GROWTH TAKEOVER)					
FY 2026 to FY 2030					
Region	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
Rest of State	3,705,333	4,021,266	4,318,164	4,772,414	5,114,681
City of New York	4,616,246	5,145,942	5,643,726	6,405,329	6,979,178
Statewide	8,321,579	9,167,208	9,961,890	11,177,743	12,093,859

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

HSF

Health care costs in New York rose sharply in the aftermath of the COVID-19 pandemic and continue to increase, creating pressure on the government funded Medicaid program and safety-net providers. To expand resources to fund these growing costs, the State created the HSF and pursued Federal approval of an assessment on MCOs like those imposed by many other states including New Jersey, Louisiana, Michigan, Illinois, and California. Effective January 1, 2025, CMS granted approval for a per member per month assessment on Medicaid and Non-Medicaid insurers based on the number of member months the plan carries. The State began collecting MCO assessments in July 2025 and is estimated to collect aggregate resources totaling \$3.6 billion by the end of the current year.

In May 2025, CMS released a draft rule which alters how MCO assessments like New York’s are determined as compliant with Federal regulations. Similarly, H.R. 1 mirrors this regulation by adding new conditions for determining what assessments are eligible for certain waivers from CMS. Implementation of the draft rule or the requirement contained in H.R. 1 is anticipated to disallow New York’s assessment despite having obtained approval from CMS in full compliance with state and Federal laws and regulations.



STATE FINANCIAL PLAN MULTI-YEAR PROJECTIONS

In January 2026, CMS issued a final rule for impacted states which will enable New York to collect additional MCO assessment receipts through the end of Calendar Year 2026. DOB previously expected the collections would cease after April 1, 2026, resulting in five quarters of collections. The final rule enables the State to collect a total of eight quarters of collections, increasing spending related to the State share assessments and provides nearly \$1 billion in additional resources to continue health care investments in FY 2027 and FY 2028.

This results in the State collecting five quarters of assessment receipts in FY 2026 and 3 quarters in FY 2027; therefore, the FY 2027 Executive Budget does not assume new collections from the MCO assessment beginning in FY 2028. Despite the future repeal, the Financial Plan will benefit from \$1 billion in aggregate resources for prior Global Cap commitments and will also provide \$2.3 billion for health care delivery investments for hospitals, nursing homes, the Safety Net Transformation Program and other targeted investments. Additionally, the FY 2027 Executive Budget includes \$750 million in new General Fund resources (\$500 million recurring) to support hospital and nursing home investments in the HSF.

HEALTHCARE STABILITY FUND					
(millions of dollars)					
	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
	<u>Projected</u>	<u>Projected</u>	<u>Projected</u>	<u>Projected</u>	<u>Projected</u>
Opening Balance	201	2,086	991	205	0
Receipts	3,603	2,402	500	500	500
Managed Care Assessments	3,603	1,652	0	0	0
General Fund Transfer	0	750	500	500	500
Disbursements	1,718	3,497	1,286	705	500
Targeted Healthcare Investments	0	750	500	500	500
Global Cap Offset	500	500	0	0	0
Hospitals	196	155	155	0	0
Nursing Homes	223	193	193	0	0
Safety Net Transformation	0	330	300	205	0
Quality Pools	50	50	50	0	0
Physician Fee Schedule	0	50	50	0	0
Clinics	0	30	30	0	0
VBP Incentive Payments	0	15	0	0	0
Assisted Living Programs	8	8	8	0	0
Transfer to HCRA (MIF)	159	0	0	0	0
State Share Assessment Offsets	582	1,416	0	0	0
Closing Balance	2,086	991	205	0	0



STATE FINANCIAL PLAN MULTI-YEAR PROJECTIONS

Health Care Transformation Fund (HCTF)

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

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

HEALTH CARE TRANSFORMATION FUND					
(millions of dollars)					
	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
	<u>Projected</u>	<u>Projected</u>	<u>Projected</u>	<u>Projected</u>	<u>Projected</u>
Opening Balance	270	270	0	0	0
Receipts	265	15	0	0	0
General Fund Transfer	250	0	0	0	0
STIP Interest	15	15	0	0	0
Planned Uses	265	285	0	0	0
Home Care Wages	250	250	0	0	0
Housing Rental Subsidies	15	35	0	0	0
Closing Balance	270	0	0	0	0



Public Health/Aging Programs

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

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

PUBLIC HEALTH AND AGING (millions of dollars)									
	FY 2026 Projected	FY 2027 Projected	Change	FY 2028 Projected	Change	FY 2029 Projected	Change	FY 2030 Projected	Change
TOTAL STATE OPERATING FUNDS	3,294	3,000	-8.9%	2,831	-5.6%	2,853	0.8%	2,896	1.5%
Public Health	3,062	2,765	-9.7%	2,639	-4.6%	2,661	0.8%	2,704	1.6%
Child Health Plus	1,535	1,399	-8.9%	1,417	1.3%	1,459	3.0%	1,503	3.0%
General Public Health Work	186	244	31.2%	246	0.8%	246	0.0%	246	0.0%
EPIC	42	44	4.8%	48	9.1%	48	0.0%	48	0.0%
<u>Early Intervention</u>	<u>75</u>	<u>71</u>	<u>-5.3%</u>	<u>71</u>	<u>0.0%</u>	<u>71</u>	<u>0.0%</u>	<u>71</u>	<u>0.0%</u>
Unadjusted	172	168	-2.3%	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%
<u>Workforce Initiatives¹</u>	<u>51</u>	<u>94</u>	<u>84.3%</u>	<u>94</u>	<u>0.0%</u>	<u>94</u>	<u>0.0%</u>	<u>94</u>	<u>0.0%</u>
General Fund Assistance and Grants	33	76	130.3%	76	0.0%	76	0.0%	76	0.0%
HCRA Program	18	18	0.0%	18	0.0%	18	0.0%	18	0.0%
HCRA Program	591	329	-44.3%	293	-10.9%	273	-6.8%	273	0.0%
Nourish NY	63	70	11.1%	50	-28.6%	50	0.0%	50	0.0%
All Other	519	514	-1.0%	420	-18.3%	420	0.0%	419	-0.2%
Aging	232	235	1.3%	192	-18.3%	192	0.0%	192	0.0%

¹ This item represents the local portion workforce Initiatives supported by the General Fund and HCRA Program; an additional \$10 million is supported under HCRA State Operations.



STATE FINANCIAL PLAN MULTI-YEAR PROJECTIONS

Public Health spending is projected to decrease by 8.9 percent in FY 2027 primarily due to a one-time additional investment in FY 2026 to 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. In addition, CHP spending is projected to decrease from FY 2026 to FY 2027 as the program is expected to experience lower enrollment, utilization, and credit collections charged against the program. Costs revert in the outyears as the cost of services is projected to increase and enrollment is anticipated to recover. Spending decreases are further offset by increased State spending for Hunger Prevention and Nutrition Assistance programs.

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

The Financial Plan supports SOFA programs to address locally identified capacity needs, including retention of the elderly in their communities; support for family and friends in their caregiving roles; establishment of quality reporting and accreditation for assisted living residences; and implementation of quality improvement initiatives in nursing homes to promote transparency. Additionally, the FY 2027 Executive Budget provides a Targeted Inflationary Increase for programs related to the aging population, including Community Services for the Elderly (CSE), Expanded In-home Services for the Elderly (EISEP), and Wellness in Nutrition (WIN).



STATE FINANCIAL PLAN MULTI-YEAR PROJECTIONS

HCRA Financial Plan

HCRA was established in 1996 to help fund a portion of State health care activities and is currently authorized through FY 2026. The Executive Budget includes reauthorization of HCRA through March 2029. HCRA resources include surcharges and assessments on hospital revenues, a “covered lives” assessment paid by insurance carriers, and a portion of cigarette tax revenues. These resources are used to fund roughly 15 percent of State-share Medicaid costs, and other programs and health care industry investments, including: CHP; EPIC; Physician Excess Medical Malpractice Insurance; Indigent Care payments to hospitals serving a disproportionate share of individuals without health insurance; Worker Recruitment and Retention; Doctors Across New York; Nurses Across New York; and the Statewide Health Information Network for New York (SHIN-NY)/All-Payer Claims Database (APCD).

HCRA FINANCIAL PLAN (millions of dollars)									
	FY 2026 Projected	FY 2027 Projected	Change	FY 2028 Projected	Change	FY 2029 Projected	Change	FY 2030 Projected	Change
OPENING BALANCE	14	0		0		0		0	
TOTAL RECEIPTS	7,916	7,770	-1.8%	8,114	4.4%	8,354	3.0%	8,420	0.8%
Surcharges	5,455	5,487	0.6%	5,835	6.3%	6,118	4.9%	6,226	1.8%
Covered Lives Assessment	1,150	1,150	0.0%	1,150	0.0%	1,150	0.0%	1,150	0.0%
Cigarette Tax Revenue	509	478	-6.1%	501	4.8%	476	-5.0%	452	-5.0%
Hospital Assessments	557	560	0.5%	513	-8.4%	495	-3.5%	477	-3.6%
Excise Tax on Vapor Products	19	19	0.0%	19	0.0%	19	0.0%	19	0.0%
NYC Cigarette Tax Transfer	13	13	0.0%	13	0.0%	13	0.0%	13	0.0%
EPIC Receipts/ICR Audit Fees/Interest	63	63	0.0%	83	31.7%	83	0.0%	83	0.0%
Distressed Provider Assistance ¹	150	0	-100.0%	0	0.0%	0	0.0%	0	0.0%
TOTAL DISBURSEMENTS AND TRANSFERS	7,930	7,770	-2.0%	8,114	4.4%	8,354	3.0%	8,420	0.8%
<u>Medicaid Assistance Account</u>	<u>4,890</u>	<u>5,110</u>	<u>4.5%</u>	<u>5,455</u>	<u>6.8%</u>	<u>5,664</u>	<u>3.8%</u>	<u>5,672</u>	<u>0.1%</u>
Medicaid Costs	4,565	4,935	8.1%	5,280	7.0%	5,489	4.0%	5,497	0.1%
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	631	631	0.0%	631	0.0%	631	0.0%	631	0.0%
HCRA Program Account	629	365	-42.0%	328	-10.1%	309	-5.8%	309	0.0%
Child Health Plus	1,560	1,428	-8.5%	1,451	1.6%	1,497	3.2%	1,547	3.3%
Elderly Pharmaceutical Insurance Coverage	54	56	3.7%	60	7.1%	60	0.0%	60	0.0%
Qualified Health Plan Administration	30	40	33.3%	46	15.0%	49	6.5%	57	16.3%
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	40	45	12.5%	48	6.7%	49	2.1%	49	0.0%
ANNUAL OPERATING SURPLUS/(DEFICIT)	(14)	0		0		0		0	
CLOSING BALANCE	0	0		0		0		0	

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



STATE FINANCIAL PLAN MULTI-YEAR PROJECTIONS

Total HCRA receipts are anticipated to grow over the course of the multi-year plan while cigarette tax revenues are projected to decline reflecting a continuing trend of declining taxable cigarette consumption. Effective FY 2027, the \$150 million interception of NYC sales tax receipts used to fund NYC distressed providers will be eliminated and will be backfilled by the General Fund.

Pursuant to the FY 2027 Executive Budget, HCRA receipts will benefit from the State's proposal to tax alternative nicotine products and mandate an annual deposit of \$50 million in tax revenues to HCRA beginning in FY 2028. Additionally, the Executive Budget proposes to strengthen enforcement of vapor products taxation and the flavor ban through the addition of a distributor level per-unit tax, combined with the use of a Vapor Products registry, where only vapor products identified and listed may be legally sold in New York.

HCRA spending over the same plan period reflects approximately \$5 billion in continued support for Medicaid spending, including approximately \$1.5 billion for the CHP program. CHP spending is projected to decrease from FY 2026 to FY 2027 as the program is expected to experience lower enrollment, utilization, and credit collections charged against the program. Costs revert in the outyears as the cost of services is projected to increase and enrollment is anticipated to recover. Additionally, the FY 2027 Executive Budget includes \$75 million to maintain MIF solvency, allowing the program to remain open to new enrollees through FY 2027. However, due to increased enrollment, escalating average medical costs per enrollee, and legislatively mandated average commercial reimbursement requirements, which are in place until June 1, 2026, reforms to the MIF are needed to accompany this investment to avoid reaching the threshold for closure to new enrollees sometime in FY 2028, if not sooner. If closed to new enrollees, those who would have been considered qualified plaintiffs and automatically enrolled in the MIF will instead be able to seek legal recourse against hospitals and physicians for medical costs.

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



STATE FINANCIAL PLAN MULTI-YEAR PROJECTIONS

Mental Hygiene

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

MENTAL HYGIENE (millions of dollars)									
	FY 2026 Projected	FY 2027 Projected	Change	FY 2028 Projected	Change	FY 2029 Projected	Change	FY 2030 Projected	Change
TOTAL STATE OPERATING FUNDS	8,766	9,490	8.3%	8,810	-7.2%	9,114	3.5%	9,274	1.8%
People with Developmental Disabilities	5,473	5,809	6.1%	5,900	1.6%	6,009	1.8%	6,035	0.4%
Residential Services	2,793	2,962	6.1%	3,008	1.6%	3,063	1.8%	3,075	0.4%
Day Programs	1,411	1,497	6.1%	1,520	1.5%	1,548	1.8%	1,555	0.5%
Clinic	36	38	5.6%	39	2.6%	39	0.0%	40	2.6%
All Other Services (Net of Offsets)	1,233	1,312	6.4%	1,333	1.6%	1,359	2.0%	1,365	0.4%
Mental Health	2,619	3,051	16.5%	3,081	1.0%	3,268	6.1%	3,320	1.6%
Adult Local Services	2,321	2,720	17.2%	2,771	1.9%	2,941	6.1%	2,988	1.6%
Children Local Services	272	305	12.1%	308	1.0%	327	6.2%	332	1.5%
MLR/BHET Reinvestment ¹	26	26	0.0%	2	-92.3%	0	-100.0%	0	0.0%
Addiction Services and Supports	673	676	0.4%	675	-0.1%	661	-2.1%	678	2.6%
Residential	146	156	6.8%	161	3.2%	169	5.0%	174	3.0%
Other Treatment	265	282	6.4%	300	6.4%	306	2.0%	314	2.6%
Prevention	69	73	5.8%	78	6.8%	79	1.3%	81	2.5%
Recovery	57	60	5.3%	65	8.3%	65	0.0%	67	3.1%
Opioid Settlement Fund ²	82	63	-23.2%	48	-23.8%	38	-20.8%	38	0.0%
Opioid Stewardship Fund ³	34	38	11.8%	19	-50.0%	0	-100.0%	0	0.0%
MLR/BHET Reinvestment ¹	20	4	-80.0%	4	0.0%	4	0.0%	4	0.0%
Justice Center	1	1	0.0%	1	0.0%	1	0.0%	1	0.0%
DOH Medicaid Global Cap Adjustments	0	(47)	0.0%	(847)	-1702.1%	(825)	2.6%	(760)	7.9%
TOTAL MENTAL HYGIENE SPENDING	8,766	9,537	8.8%	9,657	1.3%	9,939	2.9%	10,034	1.0%

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

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

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



STATE FINANCIAL PLAN MULTI-YEAR PROJECTIONS

The FY 2027 Executive Budget maintains 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.

The Executive Budget also supports 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 more inpatient capacity at community-based hospitals and State-operated psychiatric centers, and expanding youth services, such as the teen Mental Health First Aid program.

Funding for OASAS programs reflect the on-going support to not-for-profit providers for addiction prevention, treatment, harm reduction, and recovery programs. The multi-year Financial Plan includes approximately \$350 million in resources from the Opioid Stewardship Tax and litigation settlements with pharmaceutical manufacturers and distributors that will be targeted at the overdose epidemic through investments in substance use disorder programs.

The Financial Plan also continues funding for provider reimbursements associated with scheduled increases to the minimum wage index and to establish and operate 3,500 new residential units for New Yorkers with mental illness; expand outpatient mental health services; enhance mental health services in schools; and increase funding for specialized programs for youth. The Executive Budget also includes a 1.7 percent targeted inflationary increase for eligible programs run by voluntary providers.

The level of Mental Hygiene spending reported under the DOH Medicaid Global Cap 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

OTDA

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

TEMPORARY AND DISABILITY ASSISTANCE (millions of dollars)									
	FY 2026 Projected	FY 2027 Projected	Change	FY 2028 Projected	Change	FY 2029 Projected	Change	FY 2030 Projected	Change
TOTAL STATE OPERATING FUNDS	3,197	2,037	-36.3%	2,051	0.7%	2,149	4.8%	2,267	5.5%
SSI	530	530	0.0%	530	0.0%	530	0.0%	530	0.0%
Public Assistance Benefits	807	824	2.1%	841	2.1%	858	2.0%	876	2.1%
Public Assistance Initiatives	72	10	-86.1%	10	0.0%	10	0.0%	27	170.0%
Homeless Housing and Services	245	391	59.6%	544	39.1%	625	14.9%	709	13.4%
Rental Assistance	184	115	-37.5%	115	0.0%	115	0.0%	115	0.0%
Asylum Seeker Assistance	1,343	156	-88.4%	0	-100.0%	0	0.0%	0	0.0%
All Other	16	11	-31.3%	11	0.0%	11	0.0%	10	-9.1%

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

FY 2027 growth in Public Assistance Benefits is attributable to slight increases in Safety Net Assistance spending driven by an increase in caseload, particularly in the City of New York. Public Assistance Initiatives spending declines year over year consistent with one-time funding provided in FY 2026.

Rental Assistance is expected to decline as the pandemic-related Emergency Rental Assistance and Landlord Assistance programs wind down. Homeless Housing and Services program growth in FY 2027 and the out-years reflects the continued transition from State settlement funds to the General Fund for Empire State Supportive Housing Initiative (ESSHI). ESSHI funds supportive housing constructed for vulnerable homeless populations under the Governor’s Affordable Housing and Homelessness Plan and reflects the full estimated costs that are shared by multiple agencies. The decline in Asylum Seeker Assistance reflects one-time funding provided to the City of New York.



STATE FINANCIAL PLAN MULTI-YEAR PROJECTIONS

OCFS

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

CHILDREN AND FAMILY SERVICES									
(millions of dollars)									
	FY 2026 Projected	FY 2027 Projected	Change	FY 2028 Projected	Change	FY 2029 Projected	Change	FY 2030 Projected	Change
TOTAL STATE OPERATING FUNDS	3,066	4,762	55.3%	5,109	7.3%	5,384	5.4%	5,425	0.8%
Child Welfare Service	806	806	0.0%	806	0.0%	806	0.0%	806	0.0%
Foster Care Block Grant	410	418	2.0%	411	-1.7%	410	-0.2%	410	0.0%
Child Care	1,077	2,640	145.1%	2,838	7.5%	3,109	9.5%	3,150	1.3%
Adoption	165	168	1.8%	165	-1.8%	167	1.2%	167	0.0%
Youth Programs	195	360	84.6%	510	41.7%	510	0.0%	510	0.0%
Medicaid	118	120	1.7%	121	0.8%	123	1.7%	123	0.0%
Adult Protective/Domestic Violence	54	54	0.0%	54	0.0%	54	0.0%	54	0.0%
All Other	241	196	-18.7%	204	4.1%	205	0.5%	205	0.0%

The Financial Plan significantly increases the State’s investment in child care subsidies for eligible families up to 85 percent of the State income threshold. Funding is also provided for the launch of 2-Care, a program that will offer free child care to all two-year-olds in the City of New York. The 2-Care program is expected to begin as a pilot program and scale up to cover all two-year-olds by FY 2030. Investments will also be made in innovative child care pilots to expand capacity in select counties in New York State and support voluntary, local zoning changes to increase child care capacity.

In addition, spending growth reflects assistance to NYC for youth diversion programs, a 1.7 percent targeted inflationary increase in FY 2027 for eligible programs, minimum wage support for eligible programs, and investments in local detention capital projects. Lastly, the budget maintains the current financing structure for residential school placements of children with special needs.



Transportation

The Department of Transportation (DOT) maintains approximately 44,475 State highway lane miles and 7,700 state highway bridges. DOT also partially funds regional and local transit systems, including the MTA; local government highway and bridge construction; and rail, airport, and port programs.

In FY 2027, the State plans to provide \$9.6 billion in operating aid to mass transit systems. The MTA, the nation’s largest transit and commuter rail system, is scheduled to receive \$8.6 billion (approximately 90 percent) of the State’s mass transit aid, including \$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 Projected	FY 2027 Projected	Change	FY 2028 Projected	Change	FY 2029 Projected	Change	FY 2030 Projected	Change
STATE OPERATING FUNDS SUPPORT	5,372	5,652	5.2%	5,577	-1.3%	5,578	0.0%	5,580	0.0%
Mass Transit Operating Aid:	4,098	3,143	-23.3%	3,092	-1.6%	3,060	-1.0%	3,028	-1.0%
Metro Mass Transit Aid	3,935	2,975	-24.4%	2,924	-1.7%	2,892	-1.1%	2,860	-1.1%
Public Transit Aid	119	124	4.2%	124	0.0%	124	0.0%	124	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%	1,867	0.1%	1,898	1.7%	1,931	1.7%
AMTAP	198	213	7.6%	213	0.0%	213	0.0%	213	0.0%
Innovative Mobility	8	0	-100.0%	0	0.0%	0	0.0%	0	0.0%
All Other	34	27	-20.6%	0	-100.0%	0	0.0%	0	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 \$247 million to the MTA, \$43 million for other downstate transit systems, and \$20 million for upstate systems.

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



Extraordinary State Funding for Asylum Seeker Assistance

The FY 2027 Executive Budget does not include any new funding for asylum seeker assistance but reflects the remaining spending of existing resources that assisted the City of New York with the humanitarian crisis that brought thousands of asylum seekers to the City of New York.

State management and coordination of the funding and assistance spanned multiple agencies. Reimbursement for short-term shelter services for migrant individuals and families and Safety Net Assistance for asylum seekers who are eligible was administered by the OTDA. Infectious disease testing and vaccination activities, and the provision of coverage to eligible individuals through the State’s public health insurance programs was supported by the DOH. Other agencies of the State, including the Division of Homeland Security and Emergency Services (DHSES), the Department of State and the Office of General Services assisted nonprofit organizations, provided reimbursement for shelter sites, and supported case management and legal services.

The State fully covered the cost of the Humanitarian Emergency Response and Relief Center for 5,000 beds at three sites, made multiple State-owned sites available for use as shelters, and provided extraordinary State funding for asylum seeker assistance. The table below provides a summary of the State Funding disbursed for asylum seeker assistance through FY 2025 and the timing of final spending through the multi-year Financial Plan period. The reduction in spending from prior Financial Plan reflects the final costs for the three sites and the National Guard deployment being lower than initially projected.

ASYLUM SEEKER ASSISTANCE STATE OPERATING FUNDS (in millions)						
	Actuals			Projected		TOTAL
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	
Total State Funding	27	895	1,179	1,593	248	3,942
Direct Funding for NYC	0	556	826	1,565	223	3,170
<i>Original NYC Support</i>	0	500	500	0	0	1,000
<i>Additional NYC Support</i>	0	0	250	750	156	1,156
<i>Additional Aid for Randall's Island, Creedmoor, and Floyd Bennett</i>	0	0	0	586	0	586
<i>Safety Net Assistance¹</i>	0	26	67	67	67	227
<i>Case Management/Legal Services/Vaccines/Disease Testing/All Other NYC</i>	0	30	9	162	0	201
National Guard Deployment	27	163	153	0	0	343
Health Care/Vaccines/Disease Testing ¹	0	137	137	0	0	274
Floyd Bennett Rent/Resettlement/Case Management/Legal Services/All Other	0	39	63	28	25	155

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

Over 90 percent of the State workforce is unionized. The largest unions include: Public Employees Federation (PEF), which represents professional and technical personnel (attorneys, nurses, accountants, engineers, social workers, and institution teachers); Civil Service Employees Association (CSEA), which represents office support staff, administrative personnel, machine operators, skilled trade workers, and therapeutic and custodial care staff; United University Professionals (UUP), which represents faculty and nonteaching professional staff within the SUNY system; and New York State Correction Officers and Police Benevolent Association (NYSCOPBA), which represents security personnel (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 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected
State Workforce ¹	124,728	125,124	TBD	TBD	TBD
ERS Contribution Rate ²	17.1%	18.7%	20.9%	23.9%	27.6%
PFRS Contribution Rate ²	33.7%	36.5%	38.3%	40.8%	44.0%
Employee/Retiree Health Insurance Growth Rates ³	8.7%	8.0%	8.0%	8.0%	8.0%

¹ Reflects workforce that is subject to direct Executive control.

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

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



STATE FINANCIAL PLAN MULTI-YEAR PROJECTIONS

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

STATE OPERATING FUNDS - PERSONAL SERVICE/NON-PERSONAL SERVICE COSTS					
(millions of dollars)					
	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected
SUBJECT TO DIRECT EXECUTIVE CONTROL	14,464	14,916	15,210	15,008	15,612
Corrections and Community Supervision	3,145	3,095	3,149	3,149	3,149
Office of Mental Health	2,170	2,230	2,255	2,289	2,322
Office for People with Developmental Disabilities	1,843	1,835	1,858	1,881	1,905
Department of Health	940	1,062	1,107	1,104	1,130
State Police	1,063	966	985	984	983
Information Technology Services	764	788	788	790	790
Transportation	374	385	396	408	420
Tax and Finance	351	356	357	357	357
Children and Family Services	269	286	316	316	316
Environmental Conservation	297	296	299	302	303
Office of Parks, Recreation and Historic Preservation	260	267	265	266	266
Department of Financial Services	218	251	247	245	245
Education	208	205	207	207	207
Office of Temporary and Disability Assistance	152	227	199	185	185
Labor	70	82	73	73	73
All Other	2,340	2,585	2,709	2,452	2,961
UNIVERSITY SYSTEMS	8,788	9,419	9,724	10,102	10,497
State University	8,788	9,419	9,724	10,102	10,497
INDEPENDENT AGENCIES	497	533	541	541	541
Law	290	307	311	311	311
Audit & Control (OSC)	207	226	230	230	230
TOTAL, EXCLUDING JUDICIARY AND LEGISLATURE	23,749	24,868	25,475	25,651	26,650
Judiciary	2,644	2,806	2,806	2,806	2,806
Legislature	303	313	313	313	313
Statewide Total	26,696	27,987	28,594	28,770	29,769
Personal Service	18,750	19,574	20,157	20,176	20,704
Non-Personal Service	7,946	8,413	8,437	8,594	9,065



STATE FINANCIAL PLAN MULTI-YEAR PROJECTIONS

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:

- **Department of Corrections and Community Supervision (DOCCS)** decreased spending in FY 2027 is attributed to the payment of the temporary enhanced overtime rate for corrections staff in FY 2026. Spending in FY 2027 and beyond reflects the continuation of significant investments to ensure the safety and security of the correctional system. New initiatives include funding to support the implementation of an electronic health records system, expansion of the correction officer recruitment office, creation of a dedicated body-worn camera Freedom of Information Law processing unit, and additional support for health services to support the medical needs of the incarcerated population.
- **OMH** spending growth reflects continued support of various mental health programs, including new inpatient bed growth, the implementation of the new electronic health record system, and enhanced staffing at forensic psychiatric centers to improve patient outcomes.
- **DOH** spending growth is reflective of H.R. 1 impacts associated with the elimination of Federal funding for the State's 1332 EP Waiver and the Federal government requirement for states to establish Medicaid community engagement requirements for certain non-exempted populations. These requirements include at least 80 hours per month of work, education, and/or community service to be eligible for Medicaid benefits.

In addition to H.R. 1, growth is driven by additional funding to complete the transition of the Medicaid Enterprise Client Management (MECM) system to take over various functions currently handled by LDSS staff, including eligibility determinations, enrollment, and consumer assistance.

Additional funding to improve program operations in relation to requests for vital records, strengthen cardiac emergency readiness statewide, expanding the use of AI in healthcare safely and equitably, and to stabilize the healthcare workforce by reducing reliance on temporary healthcare workers within New York State. This includes both staffing and contractual services resources for programs. Finally, additional funding has been added to for programs created and strengthened by legislative bills.

- **State Police** funding decreases due to the payment of retroactive costs associated with collective bargaining paid to employees in FY 2026, partially offset by new initiatives to develop a comprehensive plan for drone use and combat auto insurance theft.
- **ITS** spending growth reflects continued investments in resources dedicated to cybersecurity and the IT workforce as well as system modernization and demographic data collection efforts.



STATE FINANCIAL PLAN MULTI-YEAR PROJECTIONS

- **OCFS** spending in FY 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. Costs will be shifted to other agencies where costs are incurred in a later Financial Plan update. Funding is also provided for the new Office of Child Care and Early Education, which will drive the implementation of high-quality child care in New York State.
- **OTDA** spending in FY 2027 reflects projected costs for the anticipated fiscal penalty assessed to the State related to the SNAP quality control error rate to be paid to the Federal government on behalf of the local districts, as well as additional administrative costs sharing increases because of H.R. 1.
- **All Other Executive Agencies** spending increases in FY 2027 largely reflect costs related to the deployment of National Guard members assigned to correctional facilities to supplement existing staffing levels.
- **State University** spending growth reflects escalating staffing levels, additional State operating support at four-year campuses and for SUNY Downstate Hospital, and targeted Executive adds, including the New York Career Connect Initiative.
- **Judiciary** growth supports the cost of non-judicial staffing increases, four court officer academies, collective bargaining agreements, overtime costs, as well as various new investments. The Judiciary's Budget includes funding for: the annualization of judgeships, statutorily required judicial pay increases, various technology initiatives, and costs associated with rent increases. New funding is also provided to support increased Attorney for Child provider funding, enhancements to Family Court services, expansion of peer advocacy and court navigator programs, the creation of Mental Health parts in the City of New York Family Court, the establishment of best practices training in youth and problem-solving courts, a new lab-based drug testing program, and the expansion of Housing Court Help Centers.



STATE FINANCIAL PLAN MULTI-YEAR PROJECTIONS

Workforce

In FY 2027, nearly \$20 billion of the State Operating Funds budget is dedicated to supporting Full-Time Equivalent (FTE) employees under direct Executive control; individuals employed by SUNY and Independent Agencies; employees paid on a nonannual salaried basis; and overtime pay. Roughly 60 percent of the Executive agency workforce is in the Mental Hygiene agencies and DOCCS.

STATE OPERATING FUNDS		
FY 2027 FTEs ¹ AND PERSONAL SERVICE SPENDING BY AGENCY (millions of dollars)		
	Dollars	FTEs
SUBJECT TO DIRECT EXECUTIVE CONTROL	10,783	101,996
Corrections and Community Supervision	2,510	23,633
Office for People with Developmental Disabilities	1,593	18,740
Office of Mental Health	1,643	15,154
State Police	854	6,443
Department of Health	407	4,513
Information Technology Services	396	4,108
Tax and Finance	278	3,898
Transportation	196	2,590
Environmental Conservation	246	2,533
Children and Family Services	184	2,385
Office of Parks, Recreation and Historic Preservation	210	1,878
Education	126	1,501
Department of Financial Services	183	1,493
Office of Temporary and Disability Assistance	88	1,133
Workers' Compensation Board	98	1,112
All Other	1,771	10,882
UNIVERSITY SYSTEMS	5,850	50,958
State University	5,850	50,958
INDEPENDENT AGENCIES	2,941	21,250
Law	226	1,983
Audit & Control (OSC)	180	1,672
Judiciary	2,296	17,592
Legislature ²	239	3
Statewide Total	19,574	174,204

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

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



STATE FINANCIAL PLAN MULTI-YEAR PROJECTIONS

GSCs

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

GENERAL STATE CHARGES (millions of dollars)									
	FY 2026 Projected	FY 2027 Projected	Change	FY 2028 Projected	Change	FY 2029 Projected	Change	FY 2030 Projected	Change
TOTAL STATE OPERATING FUNDS	11,738	12,403	5.7%	13,410	8.1%	14,490	8.1%	15,635	7.9%
Fringe Benefits	11,245	11,898	5.8%	12,895	8.4%	13,965	8.3%	15,100	8.1%
Health Insurance	5,891	6,273	6.5%	6,676	6.4%	7,179	7.5%	7,898	10.0%
Retiree Health Benefit Trust Fund	250	250	0.0%	250	0.0%	250	0.0%	250	0.0%
Pensions	3,059	3,356	9.7%	3,845	14.6%	4,304	11.9%	4,613	7.2%
Social Security	1,358	1,410	3.8%	1,454	3.1%	1,500	3.2%	1,547	3.1%
Workers' Compensation	606	643	6.1%	681	5.9%	722	6.0%	765	6.0%
Employee Benefits	111	112	0.9%	114	1.8%	117	2.6%	117	0.0%
Dental Insurance	74	77	4.1%	79	2.6%	81	2.5%	84	3.7%
Unemployment Insurance	15	15	0.0%	15	0.0%	15	0.0%	15	0.0%
All Other/(Escrow Receipt)	(119)	(238)	-100.0%	(219)	8.0%	(203)	7.3%	(189)	6.9%
Fixed Costs	493	505	2.4%	515	2.0%	525	1.9%	535	1.9%
Public Land Taxes/PILOTS	324	333	2.8%	343	3.0%	353	2.9%	363	2.8%
Litigation	169	172	1.8%	172	0.0%	172	0.0%	172	0.0%

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



STATE FINANCIAL PLAN MULTI-YEAR PROJECTIONS

Programmatically, the State has and continues to fund employee and retiree health care expenses as they become due, on a PAYGO basis. To help limit the State's liability exposure to post-employment health benefits of retired employees and their dependents, the State has made aggregate deposits to the RHBTF totaling \$1.74 billion through FY 2025. The Financial Plan assumes \$250 million in annual deposits will continue if fiscal conditions permit. Under current law, the State may deposit into the RHBTF, in any given fiscal year, up to 1.5 percent of the total then-current unfunded actuarial accrued OPEB liability.

Social Security 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.



STATE FINANCIAL PLAN MULTI-YEAR PROJECTIONS

Debt Service

The State pays debt service on all outstanding State-supported bonds. These include General Obligation Bonds for which the State is constitutionally obligated to pay debt service, as well as certain bonds issued by State public authorities, such as Empire State Development, 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 Projected	FY 2027 Projected	Change	FY 2028 Projected	Change	FY 2029 Projected	Change	FY 2030 Projected	Change
General Fund	301	324	7.6%	332	2.5%	569	71.4%	336	-40.9%
Other State Support	3,945	3,351	-15.1%	5,121	52.8%	5,485	7.1%	6,251	14.0%
Total State Operating Funds	4,246	3,675	-13.4%	5,453	48.4%	6,054	11.0%	6,587	8.8%

State Operating Funds debt service is projected to be \$3.7 billion in FY 2027, of which \$324 million is paid from the General Fund and \$3.4 billion is paid from other State funds supported by dedicated tax receipts. The General Fund finances debt service payments on General Obligation Bonds and service contract bonds, including expected service contract payments to the Gateway Development Commission relating to the Hudson Tunnel Project. Debt service for other State-supported bonds is paid directly from other dedicated State funds, subject to appropriation, including PIT and Sales Tax Revenue bonds.

Debt service spending levels are impacted by prepayments. The Financial Plan reflects prepayments that totaled \$2.8 billion in FY 2025 and a new prepayment of \$2.8 billion in FY 2026. As shown in the table below, the net impact of these prepayments and prior year prepayments decreases debt service costs in FY 2026 through FY 2031.

STATE DEBT SERVICE (millions of dollars)						
	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected	FY 2031 Projected
Base Debt Service	6,656	7,485	7,953	8,554	8,587	9,296
Total Prepayment Adjustment	(2,410)	(3,810)	(2,500)	(2,500)	(2,000)	0
Prior Prepayments	(2,880)	(3,060)	(2,500)	(2,000)	0	0
FY 2025 Prepayment	(2,280)	0	0	(500)	0	0
FY 2026 Prepayment	2,750	(750)	0	0	(2,000)	0
Executive Budget Debt Service	4,246	3,675	5,453	6,054	6,587	9,296



STATE FINANCIAL PLAN MULTI-YEAR PROJECTIONS

The FY 2027 Executive Budget includes liquidity financing in the form of up to \$3 billion of PIT notes as a tool to manage unanticipated financial disruptions. The Financial Plan does not assume any PIT note issuances. DOB evaluates cash results regularly and may adjust the use of notes based on liquidity needs, market considerations, and other factors.

The Financial Plan estimates for debt service spending reflect bond sale results, including refundings, projections of future refunding savings, and the adjustment of debt issuances to align with projected bond-financed capital spending. Debt service projections were reduced to reflect the contribution of \$17.8 billion of PAYGO capital resources that were added since FY 2023.

FEDERAL AID

The Federal government influences the economy and budget of New York State through policy and regulations, including Federal tax policy, cost sharing for various programs and various grants, as well as direct spending on its own programs such as Medicare and Social Security. The State’s income tax system interacts closely with the Federal system and changes to the Federal tax code have significant flow-through effects on State tax burdens and concomitantly on State tax receipts. Federal resources provided to the State support vital services such as health care, education, and transportation, as well as severe weather and emergency response and recovery, and climate resiliency and clean energy programs. Federal policymakers may place conditions on grants, mandate certain state actions, preempt state laws, alter taxpayer behavior through tax policies, such as placing limits on SALT deductions, and influence industries through regulatory action. Any changes to Federal policy or reductions in funding levels could have a materially adverse impact on the Financial Plan.

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

FEDERAL FUNDS DISBURSEMENTS					
OPERATING AND CAPITAL					
(millions of dollars)					
	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
	Projected	Projected	Projected	Projected	Projected
DISBURSEMENTS	90,795	85,470	79,451	79,391	81,701
Medicaid	58,355	62,558	59,887	59,943	62,238
Essential Plan ¹	14,564	3,735	390	390	390
Health	3,561	3,638	3,465	3,520	3,581
Social Welfare	5,670	5,400	5,379	5,190	5,131
Education	4,387	4,387	4,387	4,387	4,387
Public Protection	1,337	1,303	1,301	1,302	1,302
Transportation	2,229	2,912	2,924	2,961	2,972
All Other	692	1,537	1,718	1,698	1,700
PANDEMIC ASSISTANCE	2,993	93	24	24	24
Education ARP Funds	144	0	0	0	0
FEMA Local Pass-Through Funding	2,492	0	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	190	0	0	0	0
TOTAL FEDERAL FUNDS	93,788	85,563	79,475	79,415	81,725

¹ Reflects H.R.1 policy changes to the Essential Plan. Projections do not assume the transition to the BHP under Section 1331 of the ACA that is pending CMS approval.

In FY 2027, Federal resources are expected to fund \$85.6 billion in spending, a decrease of \$8.2 billion from FY 2026 levels. The decline is mainly due to reductions in EP spending as described below and pandemic assistance spending, mainly pass-through funding that reimburses local entities for their Federal share of COVID-19 claims submitted to FEMA. Federal Funds spending supports the following program areas.

- **Medicaid/Health.** The Federal government helps support health care costs for over nine million New Yorkers, including more than two and a half million children. Medicaid is the single largest category of Federal funding. The Federal government also provides support for several health programs administered by DOH, including the EP.

In July 2025, H.R. 1 established the Rural Health Transformation Program which is intended to transform the healthcare delivery system and improve healthcare access, quality, and outcomes in rural communities throughout the country. New York was awarded over \$200 million for the first year of the program. Funding will be used to address workforce shortages and invest in technology innovation and cybersecurity in rural hospitals as well as establish regional networks linking hospitals, Federally Qualified Health Centers, and behavioral health providers. The program will require annual budgeting and progress reporting, where future budget allocations are dependent on the successful funding of previous awards.

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

Essential Plan

The EP is a health insurance program which receives Federal subsidies authorized through the ACA and provides coverage for 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.

Over 1.7 million New Yorkers are currently enrolled in the EP; however, in H.R. 1, a provision was included that disqualifies most of the lawfully present immigrant population from receiving Federal funding for their EP benefits. By January 1, 2027, implementation of this provision would result in over half of the program’s Federal funding being eliminated, jeopardizing the program’s continued operation. These lawfully present immigrants may otherwise qualify for the Medicaid program with State-only dollars, which would generate additional State costs. To alleviate new State costs and maintain coverage for as many individuals as possible despite reduced Federal funding, DOH is seeking to terminate its 1332 State Innovation Waiver and EP expansion to reactivate its (currently suspended) BHP, which is authorized under Section 1331 of the ACA. This transition is subject to CMS approval. If approved, this action would allow enrollees with incomes below 200 percent of the FPL to maintain the same level of health coverage as under the 1332 Waiver. If approved, this transition would be expected to take effect by July 2026.

ESSENTIAL PLAN (millions of dollars)					
	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected
Receipts	15,062	3,731	390	390	390
Federal Grants	14,183	3,341	0	0	0
Miscellaneous Receipts	879	390	390	390	390
Disbursements	14,564	3,735	390	390	390
Assistance and Grants	14,039	3,195	0	0	0
State Operations	525	540	390	390	390

The Financial Plan estimates reflect the impacts of H.R. 1 and do not assume the transition to the BHP under Section 1331 of the ACA that is pending CMS approval. Additional revisions to the Federal EP spending will be reflected in future updates if CMS approves the request.

Under the original EP, Federal funding was advanced pursuant to a formula that deposited 95 percent of the calculation of what EP enrollees would have received had they enrolled in a Qualified Health Plan. These funds were earmarked exclusively for eligible expenses under the Section 1331 Waiver, which was limited to reducing premiums and cost sharing, as well as providing additional benefits for eligible EP enrollees. Due to restrictions on eligible expenses, receipts have exceeded disbursements, resulting in a surplus fund balance. With approval of the 1332 Waiver, effective April 1, 2024, this accumulated balance was suspended for the life of the Waiver, previously expected through December 31, 2029. Pending CMS approval, these funds will be utilized once the EP has transitioned back to the original BHP.

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



FY 2026 YEAR-TO-DATE OPERATING RESULTS

Operating results for the first nine months of FY 2026 (April 2025 through December 2025) are compared to: (1) the projections set forth in the FY 2026 Enacted Budget Financial Plan ("initial estimates"); (2) revised FY 2026 Mid-Year Update to the Financial Plan projections ("revised estimates"); and (3) prior fiscal year results for the same period (April 2024 through December 2024).

Summary of General Fund Operating Results

The General Fund ended December 2025 with a positive variance against initial estimates driven in large part by higher than projected tax receipts, including \$2.2 billion in PTET collections, which are Financial Plan neutral at year-end via the reserve set aside to fund credits and refunds in subsequent years, and lower than anticipated transfers to capital projects funds. In light of the operating results to date, DOB revised the Financial Plan projections for receipts and spending in the Mid-Year Update and again in this third quarter update.

GENERAL FUND OPERATING RESULTS							
FY 2026 April to December							
(millions of dollars)							
	Initial Estimate	Revised Estimate	Actuals	Variance Above/ (Below)			
				Initial Estimate		Revised Estimate	
				\$	%	\$	%
OPENING BALANCE	56,916	56,916	56,916	0	0.0%	0	0.0%
Total Receipts	81,438	84,379	86,934	5,496	6.7%	2,555	3.0%
Taxes:	76,545	78,470	80,848	4,303	5.6%	2,378	3.0%
Personal Income Tax ¹	42,214	43,301	44,778	2,564	6.1%	1,477	3.4%
Consumption / Use Taxes ¹	15,091	15,244	15,577	486	3.2%	333	2.2%
Business Taxes	7,261	6,413	6,090	(1,171)	-16.1%	(323)	-5.0%
Pass Through Entity Tax	10,067	11,530	12,280	2,213	22.0%	750	6.5%
Other Taxes ¹	1,912	1,982	2,123	211	11.0%	141	7.1%
Miscellaneous and Federal Receipts	2,987	3,289	3,431	444	14.9%	142	4.3%
Transfers From Other Funds	1,906	2,620	2,655	749	39.3%	35	1.3%
Total Spending	91,622	89,740	89,903	(1,719)	-1.9%	163	0.2%
Assistance and Grants	57,177	56,203	57,314	137	0.2%	1,111	2.0%
Agency Operations (including GSCs)	17,433	17,656	17,321	(112)	-0.6%	(335)	-1.9%
Transfers to Other Funds	17,012	15,881	15,268	(1,744)	-10.3%	(613)	-3.9%
Debt Service Transfer	73	66	60	(13)	-17.8%	(6)	-9.1%
Capital Projects Transfer	7,888	6,965	6,432	(1,456)	-18.5%	(533)	-7.7%
SUNY Operations Transfer	1,698	1,660	1,636	(62)	-3.7%	(24)	-1.4%
All Other Transfers	7,353	7,190	7,140	(213)	-2.9%	(50)	-0.7%
Change in Operations	(10,184)	(5,361)	(2,969)	7,215	70.8%	2,392	44.6%
CLOSING BALANCE	46,732	51,555	53,947	7,215	15.4%	2,392	4.6%

¹ Includes transfers from other funds after debt service.

Receipts, including transfers from other funds and excluding PTET receipts, exceeded the initial estimate by \$3.3 billion (4.6 percent). Higher PIT collections were driven by stronger than anticipated withholding, current estimated payments, final returns, and assessments, partially offset by greater than expected current year refunds. Lower business tax collections were primarily driven by CFT and gross insurance tax receipts.



FY 2026 YEAR-TO-DATE OPERATING RESULTS

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

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

Spending, including transfers to other funds, was \$1.7 billion (1.9 percent) below the initial estimate, primarily due to a combination of underspending and routine timing-related delays across all categories. Except for timing-related spending delays, the baseline forecast for spending has been updated in FY 2026, as well as subsequent years, to reflect the operating experience to date.

Although assistance and grants spending exhibited modest overall growth, large variances from initial estimates were observed in the following areas:

- Medicaid (\$977 million higher) due to pending offsets associated with the reconciliation of MCO assessment revenues in the HSF that have yet to be processed as well as higher administrative spending because of disbursements related to Designated State Health Programs (DSHPs) being charged to State funds in the first instance, which will be credited later in the fiscal year.
- Mental Hygiene (\$208 million higher) mainly driven by the OMH Adult Residential and Non-Residential programs.
- Temporary and Disability Assistance (\$104 million higher) reflecting the timing of payments for Asylum Seeker Assistance to the City of New York and higher than projected Public Assistance Benefits payments, partially offset by program underspending within the ERAP and ESSHI.
- School Aid (\$794 million lower) driven by lower than anticipated spending for General Aid, Universal Prekindergarten, Excess Cost Aid, and categorical programs.
- All Other Education (\$261 million lower) driven by the timing of preschool special education claims and payments for aid to non-public schools.
- Children and Family Services (\$178 million lower) reflects lower than projected State spending for Day Care, partially offset by higher than projected spending in Child Welfare Services, Youth Programs, and Foster Care.

Agency operations spending variances were minimal. Transfers to Other Funds were lower than projected due mainly to slower than anticipated spending for capital transportation and environmental projects.



FY 2026 YEAR-TO-DATE OPERATING RESULTS

Summary of All Governmental Funds Operating Results

ALL GOVERNMENTAL FUNDS COMPARED TO PLAN							
FY 2026 April to December							
(millions of dollars)							
	Initial Estimate	Revised Estimate	Actuals	Variance Above/ (Below)			
				Initial Estimate		Revised Estimate	
				\$	%	\$	%
OPENING BALANCE	73,696	73,696	73,696	0	0.0%	0	0.0%
ALL FUNDS RECEIPTS:	179,123	184,247	187,889	8,766	4.9%	3,642	2.0%
Total Taxes	81,951	83,469	85,789	3,838	4.7%	2,320	2.8%
Personal Income Tax	42,553	43,450	44,919	2,366	5.6%	1,469	3.4%
Consumption / Use Tax	17,459	17,557	17,941	482	2.8%	384	2.2%
Business Taxes	9,749	8,742	8,314	(1,435)	-14.7%	(428)	-4.9%
Pass Through Entity Tax	10,067	11,530	12,280	2,213	22.0%	750	6.5%
Other Taxes	2,123	2,190	2,335	212	10.0%	145	6.6%
Miscellaneous Receipts	26,466	26,676	26,963	497	1.9%	287	1.1%
Federal Receipts	70,706	74,102	75,137	4,431	6.3%	1,035	1.4%
ALL FUNDS DISBURSEMENTS:	183,040	182,159	183,403	363	0.2%	1,244	0.7%
STATE OPERATING FUNDS	101,357	99,685	100,086	(1,271)	-1.3%	401	0.4%
Assistance and Grants	74,679	72,746	73,381	(1,298)	-1.7%	635	0.9%
School Aid	23,043	22,479	22,249	(794)	-3.4%	(230)	-1.0%
DOH Medicaid	28,508	27,243	27,838	(670)	-2.4%	595	2.2%
Higher Education	2,067	2,145	2,155	88	4.3%	10	0.5%
Transportation	5,094	5,101	5,047	(47)	-0.9%	(54)	-1.1%
Social Services	4,157	3,393	4,089	(68)	-1.6%	696	20.5%
Mental Hygiene	5,185	5,542	5,448	263	5.1%	(94)	-1.7%
All Other	6,625	6,843	6,555	(70)	-1.1%	(288)	-4.2%
Agency Operations	26,154	26,638	26,402	248	0.9%	(236)	-0.9%
State Operations	19,425	19,775	19,564	139	0.7%	(211)	-1.1%
Executive Agencies	10,607	10,766	10,607	0	0.0%	(159)	-1.5%
University Systems	6,214	6,437	6,433	219	3.5%	(4)	-0.1%
Elected Officials	2,604	2,572	2,524	(80)	-3.1%	(48)	-1.9%
Fringe Benefits/Fixed Costs	6,729	6,863	6,838	109	1.6%	(25)	-0.4%
Pension Contribution	646	645	599	(47)	-7.3%	(46)	-7.1%
Health Insurance	4,376	4,377	4,370	(6)	-0.1%	(7)	-0.2%
Other Fringe Benefits/Fixed Costs	1,707	1,841	1,869	162	9.5%	28	1.5%
Debt Service	524	301	303	(221)	-42.2%	2	0.7%
CAPITAL PROJECTS (State and Federal Funds)	15,906	14,047	13,547	(2,359)	-14.8%	(500)	-3.6%
FEDERAL OPERATING AID	65,777	68,427	69,770	3,993	6.1%	1,343	2.0%
NET OTHER FINANCING SOURCES	(6,258)	(6,130)	(6,125)	133	2.1%	5	0.1%
CHANGE IN OPERATIONS	(10,175)	(4,042)	(1,639)	8,536	83.9%	2,403	59.5%
CLOSING BALANCE	63,521	69,654	72,057	8,536	13.4%	2,403	3.4%

Higher All Funds receipts were mainly driven by Federal receipts and tax collections. The timing of Federal operating aid spending, that is principally reimbursement-based, drives Federal receipts variances. The tax variance is consistent with the General Fund variances described above.



FY 2026 YEAR-TO-DATE OPERATING RESULTS

All Funds disbursements were above the initial estimate mainly due to higher than projected Federal operating aid spending, partially offset by lower assistance and grants driven by the timing of MCO assessment reconciliations in the HSF, but otherwise consistent with the variances described in the General Fund section above. Lower Capital Projects spending is due to delays in transportation and environmental construction projects. Higher than projected Federal operating aid spending was driven by multiple programs, with the most significant variances occurring in the following areas:

- Medicaid (including administration) (\$1.9 billion higher) driven by Managed and Long Term Care claims due to higher premiums stemming from the assessment on MCO's, and Pharmacy claims driven by higher prescription drug prices, as well as increased costs in personal care, primarily related to the NHTD program. The cap on the NHTD program was recently approved by CMS and is in the process of being implemented.
- Homeland Security and Emergency Services (\$749 million higher) related to FEMA funding that flows through the Financial Plan to reimburse local entities for COVID-19 expenses.
- Children and Family Services (\$528 million higher) due to higher than anticipated Child Care and Child Welfare payments.
- School Aid (\$572 million lower) due primarily to lower-than-expected spending from COVID-19 related grants and Elementary and Secondary Education Title Act grants.



FY 2026 YEAR-TO-DATE OPERATING RESULTS

All Governmental Funds Results Compared to Prior Year

ALL GOVERNMENTAL FUNDS - RESULTS COMPARED TO PRIOR YEAR				
FY 2026 April to December				
(millions of dollars)				
	Actuals		Increase/(Decrease)	
	FY 2025	FY 2026	\$	%
OPENING BALANCE	65,913	73,696	7,783	11.8%
ALL FUNDS RECEIPTS:	178,527	187,889	9,362	5.2%
Total Taxes	79,890	85,789	5,899	7.4%
Personal Income Tax	40,724	44,919	4,195	10.3%
Pass Through Entity Tax	10,972	12,280	1,308	11.9%
All Other Taxes	28,194	28,590	396	1.4%
Miscellaneous Receipts	24,824	26,963	2,139	8.6%
Federal Receipts	73,813	75,137	1,324	1.8%
ALL FUNDS DISBURSEMENTS:	172,286	183,403	11,117	6.5%
STATE OPERATING FUNDS	91,002	100,086	9,084	10.0%
Assistance and Grants	66,927	73,381	6,454	9.6%
School Aid	21,330	22,249	919	4.3%
DOH Medicaid	26,325	27,838	1,513	5.7%
All Other	19,272	23,294	4,022	20.9%
Agency Operations	23,722	26,402	2,680	11.3%
State Operations	17,592	19,564	1,972	11.2%
Executive Agencies	9,235	10,607	1,372	14.9%
University Systems	6,040	6,433	393	6.5%
Elected Officials	2,317	2,524	207	8.9%
Fringe Benefits/Fixed Costs	6,130	6,838	708	11.5%
Pension Contribution	548	599	51	9.3%
Health Insurance	4,127	4,370	243	5.9%
Other Fringe Benefits/Fixed Costs	1,455	1,869	414	28.5%
Debt Service	353	303	(50)	-14.2%
CAPITAL PROJECTS (State and Federal Funds)	12,790	13,547	757	5.9%
FEDERAL OPERATING AID	68,494	69,770	1,276	1.9%
NET OTHER FINANCING SOURCES	(76)	(6,125)	(6,049)	-7959.2%
CHANGE IN OPERATIONS	6,165	(1,639)	(7,804)	-126.6%
CLOSING BALANCE	72,078	72,057	(21)	0.0%



FY 2026 YEAR-TO-DATE OPERATING RESULTS

Compared to FY 2025 results through December, receipts and disbursements were \$9.4 billion and \$11.1 billion higher in FY 2026, respectively.

Excluding PTET collections, tax receipts grew by \$4.6 billion (6.7 percent) reflective of anticipated growth across most tax categories, including substantial growth in PIT receipts experienced in the April 2025 settlement. Growth in Federal receipts typically mirrors the timing of Federal grant spending.

State Operating Funds spending through December increased 10.0 percent compared to the prior year and is largely consistent with the estimated annual growth. This spending growth reflects planned funding increases for nearly all areas, particularly for Mental Hygiene, Medicaid, School Aid (inclusive of increased General Aid spending), and Higher Education. Medicaid growth is largely attributable to increased Managed Care claims, the timing of 1115 Waiver payments for the Medicaid Hospital Global Budget Initiative and the reclassification of DSHPs. Other notable growth includes increased annual funding to the City of New York for Asylum Seeker Assistance, CUNY Senior Colleges, preschool special education payments, MTA operating assistance, and TAP awards.

Executive agency operations spending growth is also in line with expectations and largely driven by staffing shortages at prisons throughout the State due to the correction officer strike, resulting in assignment of National Guard members to correctional facilities and the temporary enhanced overtime rate for correctional staff. In addition, certain non-recurring payments were made in accordance with settled labor contracts with New York State Troopers Police Benevolent Association (NYSTPBA) and New York State Police Investigators Association (NYSPIA).

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

Higher annual spending for fringe benefits was driven by health insurance, Social Security, and pension benefits, as well as litigation costs related to opioid manufacturer and distributor settlements and increased hiring at SUNY, increasing employer payroll tax and other salary sensitive fringe benefits.

Increased Federal operating spending is largely due to increased Medicaid managed care, personal care and pharmacy benefit spending, and enrollment growth in the EP associated with the 1332 Waiver. These increases are partially offset by decreased spending for COVID-19 related education and Elementary and Secondary Education Title Act grants and the timing of FEMA reimbursements for costs incurred for COVID-19 pandemic response and recovery efforts passed through to local entities.

FISCAL IMPACT ON LOCAL GOVERNMENTS



FISCAL IMPACT ON LOCAL GOVERNMENTS

The Executive Budget Five-Year Financial Plan included a summary of the estimated fiscal impact on municipalities supplemented with detailed tables. The tables are again included in this Financial Plan. There are several new proposals in the Executive Amendments with local impacts:

- Provide Additional Funding for the Financial Restructuring Board for Local Governments (\$20 million one-time).
- Extend and Increase Temporary Municipal Assistance (\$100.0 million more one-time, in addition to the \$50 million one-time in the Executive Budget).
- Provide Miscellaneous Financial Assistance to the City of Buffalo (\$30 million one-time).
- Provide Miscellaneous Financial Assistance to the City of New York (\$500 million one-time).
- Modify the NYC Reimbursement Rate for General Public Health Work (\$58.4 million recurring).
- Provide NYC Youth Prevention, Diversion, and Youth Services Programming (\$300 million recurring).
- Repeal the Distressed Provider Sales Tax Intercept (\$150 million to City of New York recurring).

There is also one correction due to a calculation error in an appropriation amount on which the published charts were based:

- The College in High School Opportunity Fund total is corrected. Correspondingly, the Other Education Total SFY 2027 Major Local Aid Programs row is also corrected. There is no underlying policy change.

The total impact of the Executive Budget on Local Fiscal Year (LFY) 2027 is now over \$4.2 billion in the positive across all classes of local governments, with nearly \$65 billion in annual major local aid program spending.

**FINANCIAL PLAN
ACCOMPANYING
NOTES**



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

Note 1 – Basis of Accounting

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

Note 2 – Fund Types and Perspectives

The State records its transactions in the following fund types:

Governmental Funds

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

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

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



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

State Operating Funds

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

Proprietary Funds

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

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

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

Fiduciary Funds

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

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

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



Note 3 – Disbursement Descriptions

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

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

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

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

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

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

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

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

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

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

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



Note 4 — Reservations of General Fund Balance

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

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

Community Projects Fund was created to finance discretionary, usually local, projects ("member items") sponsored by individual legislators and the Governor. In previous years, the Budget included lump sum appropriations for the Governor, Senate, and the Assembly, to be designated for various grants, awards, and contracts with local governments, not-for-profit organizations, and community groups. The FY 2027 Executive Budget includes no new appropriations.

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

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

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

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



Current discretionary designations include the following:

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

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

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

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

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

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

Note 5 — Off-Budget Transactions

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

Note 6 — Statewide Cash Flow Administration

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

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



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

Note 7 – Transfer Eliminations

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

Note 8 – Extraordinary Monetary Settlements Received and Uses

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

Through FY 2025, the State identified \$13.6 billion in extraordinary settlements that have been dedicated for specific purposes. Effective FY 2026, DOB no longer separately tracks settlement payments. However, individual settlement receipts above \$100 million will be set aside in the General Fund Reserve for Economic Uncertainties and smaller receipts will be utilized annually for general operations consistent with past practice prior to the extraordinary levels that began in FY 2015.

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



FINANCIAL PLAN ACCOMPANYING NOTES

GENERAL FUND SUMMARY OF RECEIPTS AND USE/TRANSFER OF FUNDS FROM EXTRAORDINARY MONETARY SETTLEMENTS BETWEEN REGULATORS AND FINANCIAL INSTITUTIONS (millions of dollars)					
	FYs 2015 - 2025	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	Total
Opening Settlement Balance in General Fund	0	732	392	25	0
Receipt of Extraordinary Monetary Settlements	13,645	0	0	0	13,645
Use/Transfer of Funds	12,913	340	367	25	13,645
Capital Purposes:	7,358	340	270	22	7,990
Dedicated Infrastructure Investment Fund (DIIF)	5,855	215	220	20	6,310
Environmental Protection Fund	120	0	0	0	120
Mass Transit	81	4	0	0	85
Healthcare	218	1	4	2	225
Clean Water Grants	84	120	46	0	250
Javits Center Expansion	1,000	0	0	0	1,000
Other Purposes:	3,131	0	97	3	3,231
Audit Disallowance - Federal Settlement	850	0	0	0	850
CSX Litigation Payment	76	0	0	0	76
Financial Plan - General Fund Operating Purposes	1,807	0	97	3	1,907
Mass Transit Operating	10	0	0	0	10
MTA Operating Aid	194	0	0	0	194
Department of Law - Litigation Services Operations	189	0	0	0	189
OASAS Chemical Dependence Program	5	0	0	0	5
Reservation of Funds:	2,424	0	0	0	2,424
Rainy Day Reserves	488	0	0	0	488
Reserve for Economic Uncertainties	1,781	0	0	0	1,781
Reserve for Retroactive Labor Agreements	155	0	0	0	155
Closing Settlement Balance in General Fund	732	392	25	0	0



Note 9 – Gaming Receipts

GAMING RECEIPTS (millions of dollars)						
	FY 2025 Actuals	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected
TOTAL RECEIPTS	5,009	5,431	5,245	5,287	5,325	5,365
Education	4,861	4,986	4,967	5,009	5,047	5,087
Traditional Lottery	2,523	2,442	2,378	2,378	2,378	2,378
VLT Gaming	1,080	1,108	1,092	1,094	1,094	1,094
Mobile Sports Wagering	1,119	1,292	1,352	1,394	1,437	1,477
Commercial Gaming (School Aid)	133	134	134	134	134	134
Interactive Fantasy Sports	6	10	11	9	4	4
All Other	148	445	278	278	278	278
Tribal State Compact	104	400	227	227	227	227
Commercial Gaming (Local)	33	34	34	34	34	34
Mobile Sports Wagering (Youth Sports)	5	5	5	5	5	5
Mobile Sports Wagering (Problem Gambling)	6	6	12	12	12	12

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

FY 2026 education gaming receipts are estimated to increase from FY 2025 results, primarily due to expected growth in mobile sports wagering receipts. This is partially offset by an estimated decrease in traditional lottery receipts largely driven by estimated declines in both the administrative and lapsed prize surplus amounts expected to be available, and underperforming Mega Millions ticket sales following the implementation of new rules by the Mega Millions Consortium. Education gaming receipts are projected to decline slightly in FY 2027 due to a projected decline in the lottery administrative surplus amount available, which is partially offset by projected growth in mobile sports wagering receipts. Education gaming receipts are projected to increase in the subsequent outyears primarily due to the expectation of continued growth in mobile sports wagering.

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

GLOSSARY OF ACRONYMS



ABA	Applied Behavior Analysis
ACA	Affordable Care Act
AG	Attorney General
APCD	All-Payer Claims Database
ARP	American Rescue Plan Act of 2021
AY	Academic Year (July 1 through June 30) – SUNY/CUNY
BANs	Bond Anticipation Notes
BEA	Bureau of Economic Analysis
BHP	Basic Health Program
BIL	Bipartisan Infrastructure Law
BLS	Bureau of Labor Statistics
BOCES	Boards of Cooperative Educational Services
C82 SSPU	Council 82 Security Supervisors Unit
CAC	Climate Action Council
CARES Act	Coronavirus Aid, Relief, and Economic Security Act
CBO	Congressional Budget Office
CBDTP	Central Business District Tolling Program
CCDF	Child Care and Development Funds
CDPAP	Consumer Directed Personal Assistance Program
CEP	Community Eligibility Provision
CES	Current Employment Statistics
CFT	Corporate Franchise Tax
CFY	City Fiscal Year
CHP	Child Health Plus
CISO	Chief Information Security Office
CLCPA	Climate Leadership and Community Protection Act of 2019
CMS	Centers for Medicare & Medicaid Services
CO	Correction Officer
COVID-19	Coronavirus Disease 2019
CPI	Consumer Price Index
CRF	Common Retirement Fund
CRFB	Committee for a Responsible Federal Budget
CSE	Committees on Special Education
CSEA	Civil Service Employees Association
CTI	Critical Time Intervention
CUNY	City University of New York
CUT	Corporation and Utilities Tax
CW/CA	Clean Water/Clean Air
CY	Calendar Year
DACA	Deferred Action for Childhood Arrivals
DCJS	Division of Criminal Justice Services
DCS	Department of Civil Service
DEC	Department of Environmental Conservation
DFS	Department of Financial Services
DHCR	Division of Housing and Community Renewal
DHSES	Division of Homeland Security & Emergency Services
DIIF	Dedicated Infrastructure Investment Fund
DMNA	Division of Military and Naval Affairs
DMTTF	Dedicated Mass Transportation Trust Fund
DOB	Division of the Budget
DOCCS	Department of Corrections and Community Supervision
DOGE	Department of Government Efficiency
DOH	Department of Health
DOL	Department of Labor
DOT	Department of Transportation



DPT	Directed Payment Template
DS	Debt Service
DSHP	Designated State Health Programs
eFMAP	Enhanced Federal Medical Assistance Percentage
EI	Early Intervention
EISEP	Expanded In-home Service for the Elderly
EMS	Emergency Medical Services
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
FACT	Forensic Assertive Community Treatment
FAS	Final Average Salary
FEMA	Federal Emergency Management Agency
FFCRA	Families First Coronavirus Response Act
FFFS	Flexible Fund for Family Services
FFS	Fee-for-Services
FFY	Federal Fiscal Year (October 1 Through September 30)
FHWA	Federal Highway Administration
FI	Fiscal Intermediaries
FMAP	Federal Medical Assistance Percentage
FOMC	Federal Open Market Committee
FPL	Federal Poverty Level
FTE	Full-Time Equivalent
FY	Fiscal Year
GAAP	Generally Accepted Accounting Principles
GASBS	Governmental Accounting Standards Board Statement
GCI	Global Cap Index
GDP	Gross Domestic Product
GLIP	Group Life Insurance Plan
GPHW	General Public Health Work
GSCs	General State Charges
GSEU	Graduate Student Employees Union
GSI	General Salary Increases
HCBS	Home and Community Based Services
HCRA	Health Care Reform Act
HCTF	Health Care Transformation Fund
HEAP	Home Energy Assistance Program
HESC	Higher Education Services Corporation
HMO	Health Maintenance Organization
HRSN	Health Related Social Needs
HSF	Healthcare Stability Fund
HUT	Highway Use Tax
ICR	Institutional Cost Reports
IDEA	Individuals with Disabilities Education Act
IJA	Infrastructure Investment and Jobs Act
ILS	Indigent Legal Services
IPO	Initial Public Offering
IRA	Inflation Reduction Act
IRMAA	Income-Related Monthly Adjustment Amount
ISSET	Intensive and Sustained Engagement Teams
IT	Information Technology
ITS	Information Technology Services
JOLTS	Job Opening and Labor Turnover Survey
JSOC	Joint Security Operations Center



LDSS	Local Departments of Social Services
LEAPS	Learning and Enrichment After-School Program
LFY	Local Fiscal Year
LRAP	Landlord Rental Assistance Program
LSA	Local Share Adjustment
MCO	Managed Care Organization
MCTD	Metropolitan Commuter Transportation District
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
MMC	Medicaid Managed Care
MMTOA	Metropolitan Mass Transportation Operating Assistance Account
MRT II	Medicaid Redesign Team II
MSA	Master Settlement Agreement
MTA	Metropolitan Transportation Authority
NHTD	Nursing Home Transition and Diversion
NIPAs	National Income and Product Accounts
NPS	Non-Personal Service
NUMC	Nassau Health Care Corp
NYS	New York State
NYSCOPBA	New York State Correction Officers and Police Benevolent Association
NYSE	New York Stock Exchange
NYSHIP	New York State Health Insurance Program
NYSLRS	New York State and Local Retirement System
NYSOH	New York State of Health
NYSPIA	New York State Police Investigators Association
NYSTPBA	Police Benevolent Association of the New York State Troopers
OASAS	Office of Addiction Services and Supports
OCFS	Office of Children and Family Services
OMH	Office of Mental Health
OMIG	Office of the Medicaid Inspector General
OPEB	Other Post-Employment Benefits
OPWDD	Office for People with Developmental Disabilities
ORP	Optional Retirement Program
OSA	Other State Agency
OSC	Office of the State Comptroller
OTDA	Office of Temporary and Disability Assistance
OVS	Office of Victim Services
PAYGO	Pay-As-You-Go
PBANYS	Police Benevolent Association of New York State
PBT	Petroleum Business Tax
PCE	Personal Consumption Expenditures
PEF	Public Employees Federation
PFRS	Police and Fire Retirement System
PHE	Public Health Emergency
PIGI	Personal Income Growth Index
PIIE	Peterson Institute for International Economics
PILOT	Payments in Lieu of Taxes
PIT	Personal Income Tax
PPE	Personal Protective Equipment
PRUCOL	Permanently Residing Under Color of Law
PS	Personal Service
PTET	Pass-Through Entity Tax
QCEW	Quarterly Census of Employment and Wages
RBTF	Revenue Bond Tax Fund



GLOSSARY OF ACRONYMS

RGGI	Regional Greenhouse Gas Initiative
RHBTF	Retiree Health Benefit Trust Fund
RHT	Rural Health Transformation
SALT	State and Local Tax
SCNs	Social Care Networks
SED	State Education Department
SFY	State Fiscal Year (April 1 Through March 31)
SHIN-NY	Statewide Health Information Network for New York
SLFRF	State and Local Fiscal Recovery Fund
SNAP	Supplemental Nutrition Assistance Program
SOFA	State Office for the Aging
SSI	Supplemental Security Income
STAR	School Tax Relief
STIP	Short-Term Investment Pool
SUPPK	Statewide Universal Full-Day Prekindergarten
SUNY	State University of New York
SY	School Year (July 1 through June 30)
TANF	Temporary Assistance for Needy Families
TAP	Tuition Assistance Program
TBIs	Traumatic Brain Injuries
TBTA	Triborough Bridge and Tunnel Authority
TCJA	Tax Cuts and Jobs Act of 2017
THU	Transition to Home Units
TRS	Teachers' Retirement System
TY	Tax Year (January 1 Through December 31)
UI	Unemployment Insurance
UUP	United University Professions
VDC	Voluntary Defined Contribution
VLTs	Video Lottery Terminals
VPPP	Value Pricing Pilot Program
WIC	Women, Infants, and Children
WIN	Wellness in Nutrition

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

	<u>FY 2025 Actuals</u>	<u>FY 2026 Projected</u>	<u>Annual \$ Change</u>	<u>Annual % Change</u>
Opening Fund Balance	46,331	56,916	10,585	22.8%
Receipts:				
Taxes:				
Personal Income Tax	29,152	32,599	3,447	11.8%
Consumption/Use Taxes	10,057	10,595	538	5.3%
Business Taxes	19,059	18,435	(624)	-3.3%
Other Taxes	1,322	1,611	289	21.9%
Miscellaneous Receipts	5,168	4,391	(777)	-15.0%
Federal Receipts	3,650	0	(3,650)	-100.0%
Transfers from Other Funds:				
PIT in Excess of Revenue Bond Debt Service	28,078	30,176	2,098	7.5%
PTET in Excess of Revenue Bond Debt Service	8,890	9,235	345	3.9%
ECEP in Excess of Revenue Bond Debt Service	7	9	2	22.2%
Sales Tax in Excess of Revenue Bond Debt Service	8,636	9,943	1,307	15.1%
Real Estate Taxes in Excess of CW/CA Debt Service	969	1,099	130	13.4%
All Other	4,273	3,323	(950)	-22.2%
Total Receipts	119,261	121,416	2,155	1.8%
Disbursements:				
Assistance and Grants	74,833	83,382	8,549	11.4%
State Operations:				
Personal Service	10,784	12,112	1,328	12.3%
Non-Personal Service	2,932	3,774	842	28.7%
General State Charges	9,297	10,204	907	9.8%
Transfers to Other Funds:				
Debt Service	274	301	27	9.9%
Capital Projects	6,925	5,347	(1,578)	-22.8%
SUNY Operations	1,660	1,842	182	11.0%
Other Purposes	1,971	9,333	7,362	373.5%
Total Disbursements	108,676	126,295	17,619	16.2%
Excess (Deficiency) of Receipts Over Disbursements	10,585	(4,879)	(15,464)	-146.1%
Closing Fund Balance	56,916	52,037	(4,879)	-8.6%
Statutory Reserves				
Community Projects	25	25	0	
Contingency Reserve	21	21	0	
Rainy Day Reserve	7,138	8,138	1,000	
Tax Stabilization Reserve	1,618	1,618	0	
Reserved For				
Debt Management	1,860	1,000	(860)	
Economic Uncertainties	12,847	4,847	(8,000)	
Extraordinary Monetary Settlements	732	392	(340)	
Future Operational Needs	3,099	2,499	(600)	
Timing of PTET/PIT Credits	17,618	19,294	1,676	
Timing of Resource Management	11,958	14,203	2,245	

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

	<u>FY 2026 Projected</u>	<u>FY 2027 Projected</u>	<u>Annual \$ Change</u>	<u>Annual % Change</u>
Opening Fund Balance	56,916	52,037	(4,879)	-8.6%
Receipts:				
Taxes:				
Personal Income Tax	32,599	34,669	2,070	6.3%
Consumption/Use Taxes	10,595	10,887	292	2.8%
Business Taxes	18,435	17,646	(789)	-4.3%
Other Taxes	1,611	1,506	(105)	-6.5%
Miscellaneous Receipts	4,391	3,773	(618)	-14.1%
Federal Receipts	0	0	0	0.0%
Transfers from Other Funds:				
PIT in Excess of Revenue Bond Debt Service	30,176	33,645	3,469	11.5%
PTET in Excess of Revenue Bond Debt Service	9,235	7,400	(1,835)	-19.9%
ECEP in Excess of Revenue Bond Debt Service	9	10	1	11.1%
Sales Tax in Excess of Revenue Bond Debt Service	9,943	9,373	(570)	-5.7%
Real Estate Taxes in Excess of CW/CA Debt Service	1,099	1,206	107	9.7%
All Other	3,323	2,834	(489)	-14.7%
Total Receipts	121,416	122,949	1,533	1.3%
Disbursements:				
Assistance and Grants	83,382	90,641	7,259	8.7%
State Operations:				
Personal Service	12,112	12,607	495	4.1%
Non-Personal Service	3,774	4,048	274	7.3%
General State Charges	10,204	10,979	775	7.6%
Transfers to Other Funds:				
Debt Service	301	324	23	7.6%
Capital Projects	5,347	4,644	(703)	-13.1%
SUNY Operations	1,842	1,962	120	6.5%
Other Purposes	9,333	2,639	(6,694)	-71.7%
Total Disbursements	126,295	127,844	1,549	1.2%
Excess (Deficiency) of Receipts Over Disbursements	(4,879)	(4,895)	(16)	-0.3%
Closing Fund Balance	52,037	47,142	(4,895)	-9.4%
Statutory Reserves				
Community Projects	25	25	0	
Contingency Reserve	21	21	0	
Rainy Day Reserve	8,138	9,138	1,000	
Tax Stabilization Reserve	1,618	1,618	0	
Reserved For				
Debt Management	1,000	1,000	0	
Economic Uncertainties	4,847	3,847	(1,000)	
Extraordinary Monetary Settlements	392	25	(367)	
Future Operational Needs	2,499	2,499	0	
Timing of PTET/PIT Credits	19,294	16,140	(3,154)	
Timing of Resource Management	14,203	12,829	(1,374)	

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

	<u>FY 2027</u> <u>Projected</u>	<u>FY 2028</u> <u>Projected</u>	<u>FY 2029</u> <u>Projected</u>	<u>FY 2030</u> <u>Projected</u>
Receipts:				
Taxes:				
Personal Income Tax	34,669	35,390	36,811	38,961
Consumption/Use Taxes	10,887	11,144	11,437	11,732
Business Taxes	17,646	19,342	19,842	20,506
Other Taxes	1,506	1,552	1,614	1,685
Miscellaneous Receipts	3,773	2,792	2,673	2,632
Federal Receipts	0	0	0	0
Transfers from Other Funds:				
PIT in Excess of Revenue Bond Debt Service	33,645	32,808	33,802	35,904
PTET in Excess of Revenue Bond Debt Service	7,400	9,480	9,625	9,945
ECEP in Excess of Revenue Bond Debt Service	10	11	11	12
Sales Tax in Excess of Revenue Bond Debt Service	9,373	9,364	9,642	9,177
Real Estate Taxes in Excess of CW/CA Debt Service	1,206	1,321	1,403	1,487
All Other	2,834	1,005	1,037	1,451
Total Receipts	<u>122,949</u>	<u>124,209</u>	<u>127,897</u>	<u>133,492</u>
Disbursements:				
Assistance and Grants	90,641	96,810	101,859	107,672
State Operations:				
Personal Service	12,607	13,010	12,805	13,101
Non-Personal Service	4,048	3,948	3,946	4,240
General State Charges	10,979	11,943	12,982	14,086
Transfers to Other Funds:				
Debt Service	324	332	569	336
Capital Projects	4,644	4,604	4,749	5,718
SUNY Operations	1,962	1,971	1,970	1,970
Other Purposes	2,639	2,168	2,209	2,170
Total Disbursements	<u>127,844</u>	<u>134,786</u>	<u>141,089</u>	<u>149,293</u>
Use (Reservation) of Fund Balance:				
Economic Uncertainties	1,000	862	0	0
Extraordinary Monetary Settlements	367	25	0	0
Rainy Day Reserve	(1,000)	(862)	0	0
Timing of PTET/PIT Credits	3,154	(251)	(285)	(620)
Timing of Resource Management	1,374	4,713	4,453	3,663
Total Use (Reservation) of Fund Balance	<u>4,895</u>	<u>4,487</u>	<u>4,168</u>	<u>3,043</u>
Excess (Deficiency) of Receipts and Use (Reservation) of Fund Balance Over Disbursements	<u>0</u>	<u>(6,090)</u>	<u>(9,024)</u>	<u>(12,758)</u>

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

	<u>FY 2026 Enacted</u>	<u>Change</u>	<u>FY 2026 Third Quarter</u>
Receipts:			
Taxes:			
Personal Income Tax	29,370	3,229	32,599
Consumption/Use Taxes	10,316	279	10,595
Business Taxes	17,848	587	18,435
Other Taxes	1,460	151	1,611
Miscellaneous Receipts	4,011	380	4,391
Federal Receipts	0	0	0
Transfers from Other Funds:			
PIT in Excess of Revenue Bond Debt Service	29,723	453	30,176
PTET in Excess of Revenue Bond Debt Service	7,692	1,543	9,235
ECEP in Excess of Revenue Bond Debt Service	8	1	9
Sales Tax in Excess of Revenue Bond Debt Service	9,646	297	9,943
Real Estate Taxes in Excess of CW/CA Debt Service	990	109	1,099
All Other	2,451	872	3,323
Total Receipts	<u>113,515</u>	<u>7,901</u>	<u>121,416</u>
Disbursements:			
Assistance and Grants	84,011	(629)	83,382
State Operations:			
Personal Service	12,087	25	12,112
Non-Personal Service	3,750	24	3,774
General State Charges	9,779	425	10,204
Transfers to Other Funds:			
Debt Service	290	11	301
Capital Projects	4,607	740	5,347
SUNY Operations	1,870	(28)	1,842
Other Purposes	9,118	215	9,333
Total Disbursements	<u>125,512</u>	<u>783</u>	<u>126,295</u>
Use (Reservation) of Fund Balance:			
Debt Management	860	0	860
Economic Uncertainties	8,500	(500)	8,000
Extraordinary Monetary Settlements	340	0	340
Future Operational Needs	600	0	600
Rainy Day Reserve	(1,000)	0	(1,000)
Timing of PTET/PIT Credits	2,048	(3,724)	(1,676)
Timing of Resource Management	649	(2,894)	(2,245)
Total Use (Reservation) of Fund Balance	<u>11,997</u>	<u>(7,118)</u>	<u>4,879</u>
Excess (Deficiency) of Receipts and Use (Reservation) of Fund Balance Over Disbursements	<u>0</u>	<u>0</u>	<u>0</u>

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

	<u>FY 2026 Mid-Year</u>	<u>Change</u>	<u>FY 2026 Third Quarter</u>
Receipts:			
Taxes:			
Personal Income Tax	30,924	1,675	32,599
Consumption/Use Taxes	10,315	280	10,595
Business Taxes	17,848	587	18,435
Other Taxes	1,460	151	1,611
Miscellaneous Receipts	4,214	177	4,391
Federal Receipts	0	0	0
Transfers from Other Funds:			
PIT in Excess of Revenue Bond Debt Service	30,471	(295)	30,176
PTET in Excess of Revenue Bond Debt Service	8,627	608	9,235
ECEP in Excess of Revenue Bond Debt Service	8	1	9
Sales Tax in Excess of Revenue Bond Debt Service	9,667	276	9,943
Real Estate Taxes in Excess of CW/CA Debt Service	990	109	1,099
All Other	3,130	193	3,323
Total Receipts	<u>117,654</u>	<u>3,762</u>	<u>121,416</u>
Disbursements:			
Assistance and Grants	83,290	92	83,382
State Operations:			
Personal Service	12,292	(180)	12,112
Non-Personal Service	3,876	(102)	3,774
General State Charges	10,204	0	10,204
Transfers to Other Funds:			
Debt Service	301	0	301
Capital Projects	5,342	5	5,347
SUNY Operations	1,847	(5)	1,842
Other Purposes	9,330	3	9,333
Total Disbursements	<u>126,482</u>	<u>(187)</u>	<u>126,295</u>
Use (Reservation) of Fund Balance:			
Debt Management	860	0	860
Economic Uncertainties	8,000	0	8,000
Extraordinary Monetary Settlements	340	0	340
Future Operational Needs	600	0	600
Rainy Day Reserve	(1,000)	0	(1,000)
Timing of PTET/PIT Credits	(152)	(1,524)	(1,676)
Timing of Resource Management	180	(2,425)	(2,245)
Total Use (Reservation) of Fund Balance	<u>8,828</u>	<u>(3,949)</u>	<u>4,879</u>
Excess (Deficiency) of Receipts and Use (Reservation) of Fund Balance Over Disbursements	<u>0</u>	<u>0</u>	<u>0</u>

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

	<u>FY 2027 Mid-Year</u>	<u>Change</u>	<u>FY 2027 Executive (Amended)</u>
Receipts:			
Taxes:			
Personal Income Tax	32,500	2,169	34,669
Consumption/Use Taxes	10,592	295	10,887
Business Taxes	17,552	94	17,646
Other Taxes	1,525	(19)	1,506
Miscellaneous Receipts	3,112	661	3,773
Federal Receipts	0	0	0
Transfers from Other Funds:			
PIT in Excess of Revenue Bond Debt Service	31,416	2,229	33,645
PTET in Excess of Revenue Bond Debt Service	8,706	(1,306)	7,400
ECEP in Excess of Revenue Bond Debt Service	9	1	10
Sales Tax in Excess of Revenue Bond Debt Service	9,084	289	9,373
Real Estate Taxes in Excess of CW/CA Debt Service	1,094	112	1,206
All Other	2,361	473	2,834
Total Receipts	<u>117,951</u>	<u>4,998</u>	<u>122,949</u>
Disbursements:			
Assistance and Grants	89,303	1,338	90,641
State Operations:			
Personal Service	12,758	(151)	12,607
Non-Personal Service	3,910	138	4,048
General State Charges	10,815	164	10,979
Transfers to Other Funds:			
Debt Service	323	1	324
Capital Projects	4,013	631	4,644
SUNY Operations	1,815	147	1,962
Other Purposes	1,783	856	2,639
Total Disbursements	<u>124,720</u>	<u>3,124</u>	<u>127,844</u>
Use (Reservation) of Fund Balance:			
Economic Uncertainties	1,000	0	1,000
Extraordinary Monetary Settlements	367	0	367
Rainy Day Reserve	(1,000)	0	(1,000)
Timing of PTET/PIT Credits	(154)	3,308	3,154
Timing of Resource Management	2,402	(1,028)	1,374
Total Use (Reservation) of Fund Balance	<u>2,615</u>	<u>2,280</u>	<u>4,895</u>
Excess (Deficiency) of Receipts and Use (Reservation) of Fund Balance Over Disbursements	<u>(4,154)</u>	<u>4,154</u>	<u>0</u>

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

	<u>FY 2028 Mid-Year</u>	<u>Change</u>	<u>FY 2028 Executive (Amended)</u>
Receipts:			
Taxes:			
Personal Income Tax	33,677	1,713	35,390
Consumption/Use Taxes	10,873	271	11,144
Business Taxes	16,949	2,393	19,342
Other Taxes	1,591	(39)	1,552
Miscellaneous Receipts	2,287	505	2,792
Federal Receipts	0	0	0
Transfers from Other Funds:			
PIT in Excess of Revenue Bond Debt Service	31,044	1,764	32,808
PTET in Excess of Revenue Bond Debt Service	8,822	658	9,480
ECEP in Excess of Revenue Bond Debt Service	10	1	11
Sales Tax in Excess of Revenue Bond Debt Service	9,081	283	9,364
Real Estate Taxes in Excess of CW/CA Debt Service	1,219	102	1,321
All Other	2,086	(1,081)	1,005
Total Receipts	<u>117,639</u>	<u>6,570</u>	<u>124,209</u>
Disbursements:			
Assistance and Grants	94,674	2,136	96,810
State Operations:			
Personal Service	13,293	(283)	13,010
Non-Personal Service	4,014	(66)	3,948
General State Charges	11,841	102	11,943
Transfers to Other Funds:			
Debt Service	329	3	332
Capital Projects	4,070	534	4,604
SUNY Operations	1,777	194	1,971
Other Purposes	1,664	504	2,168
Total Disbursements	<u>131,662</u>	<u>3,124</u>	<u>134,786</u>
Use (Reservation) of Fund Balance:			
Economic Uncertainties	862	0	862
Extraordinary Monetary Settlements	25	0	25
Rainy Day Reserve	(862)	0	(862)
Timing of PTET/PIT Credits	(248)	(3)	(251)
Timing of Resource Management	4,213	500	4,713
Total Use (Reservation) of Fund Balance	<u>3,990</u>	<u>497</u>	<u>4,487</u>
Excess (Deficiency) of Receipts and Use (Reservation) of Fund Balance Over Disbursements	<u>(10,033)</u>	<u>3,943</u>	<u>(6,090)</u>

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

	<u>FY 2029 Mid-Year</u>	<u>Change</u>	<u>FY 2029 Executive (Amended)</u>
Receipts:			
Taxes:			
Personal Income Tax	35,099	1,712	36,811
Consumption/Use Taxes	11,141	296	11,437
Business Taxes	17,172	2,670	19,842
Other Taxes	1,658	(44)	1,614
Miscellaneous Receipts	2,167	506	2,673
Federal Receipts	0	0	0
Transfers from Other Funds:			
PIT in Excess of Revenue Bond Debt Service	32,039	1,763	33,802
PTET in Excess of Revenue Bond Debt Service	8,990	635	9,625
ECEP in Excess of Revenue Bond Debt Service	10	1	11
Sales Tax in Excess of Revenue Bond Debt Service	9,345	297	9,642
Real Estate Taxes in Excess of CW/CA Debt Service	1,296	107	1,403
All Other	2,221	(1,184)	1,037
Total Receipts	<u>121,138</u>	<u>6,759</u>	<u>127,897</u>
Disbursements:			
Assistance and Grants	99,304	2,555	101,859
State Operations:			
Personal Service	12,835	(30)	12,805
Non-Personal Service	3,927	19	3,946
General State Charges	12,885	97	12,982
Transfers to Other Funds:			
Debt Service	565	4	569
Capital Projects	4,350	399	4,749
SUNY Operations	1,777	193	1,970
Other Purposes	1,704	505	2,209
Total Disbursements	<u>137,347</u>	<u>3,742</u>	<u>141,089</u>
Use (Reservation) of Fund Balance:			
Timing of PTET/PIT Credits	(339)	54	(285)
Timing of Resource Management	3,953	500	4,453
Total Use (Reservation) of Fund Balance	<u>3,614</u>	<u>554</u>	<u>4,168</u>
Excess (Deficiency) of Receipts and Use (Reservation) of Fund Balance Over Disbursements	<u>(12,595)</u>	<u>3,571</u>	<u>(9,024)</u>

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

	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected
Taxes:				
Withholdings	67,395	70,300	73,187	76,508
Estimated Payments	16,646	16,783	17,405	18,885
Final Payments	4,857	5,102	5,352	5,604
Other Payments	2,172	2,258	2,314	2,384
Gross Collections	91,070	94,443	98,258	103,381
State/City Offset	(1,739)	(1,961)	(2,211)	(2,509)
Refunds	(17,404)	(19,259)	(20,115)	(20,730)
Reported Tax Collections	71,927	73,223	75,932	80,142
STAR (Dedicated Deposits)	(1,295)	(1,222)	(1,155)	(1,110)
RBTF (Dedicated Transfers)	(35,963)	(36,611)	(37,966)	(40,071)
Personal Income Tax	34,669	35,390	36,811	38,961
Sales and Use Tax	20,720	21,292	21,878	22,474
Cigarette and Tobacco Taxes	239	210	211	209
Vapor Excise Tax	0	0	0	0
Motor Fuel Tax	0	0	0	0
Alcoholic Beverage Taxes	267	267	266	265
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	21,247	21,790	22,376	22,969
LGAC/STBF (Dedicated Transfers)	(10,360)	(10,646)	(10,939)	(11,237)
Consumption/Use Taxes	10,887	11,144	11,437	11,732
Corporation Franchise Tax	7,101	6,600	6,833	7,046
Corporation and Utilities Tax	421	423	425	428
Insurance Taxes	2,724	2,839	2,959	3,087
Bank Tax	0	0	0	0
Pass Through Entity Tax	14,800	18,960	19,250	19,890
Petroleum Business Tax	0	0	0	0
Gross Business Taxes	25,046	28,822	29,467	30,451
RBTF (Dedicated Transfers)	(7,400)	(9,480)	(9,625)	(9,945)
Business Taxes	17,646	19,342	19,842	20,506
Estate Tax	1,484	1,529	1,590	1,660
Real Estate Transfer Tax	1,495	1,607	1,687	1,771
Employer Compensation Expense Program	19	21	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	3,011	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	1,506	1,552	1,614	1,685
Payroll Tax	0	0	0	0
Total Taxes	64,708	67,428	69,704	72,884
Licenses, Fees, Etc.	680	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	1,623	650	550	550
Extraordinary Settlements	0	0	0	0
Other Transactions	201	195	196	194
Miscellaneous Receipts	3,773	2,792	2,673	2,632
Federal Receipts	0	0	0	0
Total	68,481	70,220	72,377	75,516

CURRENT STATE RECEIPTS
GENERAL FUND
(millions of dollars)

	FY 2025 Actuals	FY 2026 Projected	Annual \$ Change	Annual % Change
Taxes:				
Withholdings	59,827	65,171	5,344	8.9%
Estimated Payments	12,299	15,049	2,750	22.4%
Final Payments	3,661	4,621	960	26.2%
Other Payments	1,949	2,119	170	8.7%
Gross Collections	77,736	86,960	9,224	11.9%
State/City Offset	(1,370)	(1,551)	(181)	-13.2%
Refunds	(15,165)	(17,509)	(2,344)	-15.5%
Reported Tax Collections	61,201	67,900	6,699	10.9%
STAR (Dedicated Deposits)	(1,448)	(1,352)	96	6.6%
RBTF (Dedicated Transfers)	(30,601)	(33,949)	(3,348)	-10.9%
Personal Income Tax	29,152	32,599	3,447	11.8%
Sales and Use Tax	19,036	20,150	1,114	5.9%
Cigarette and Tobacco Taxes	245	228	(17)	-6.9%
Vapor Excise Tax	0	0	0	0.0%
Motor Fuel Tax	0	0	0	0.0%
Alcoholic Beverage Taxes	269	268	(1)	-0.4%
Opioid Excise Tax	21	23	2	9.5%
Medical Cannabis Excise Tax	0	0	0	0.0%
Adult Use Cannabis Tax	0	0	0	0.0%
Highway Use Tax	0	0	0	0.0%
Auto Rental Tax	0	0	0	0.0%
Peer to Peer Car Sharing Tax	2	1	(1)	-50.0%
Gross Consumption/Use Taxes	19,573	20,670	1,097	5.6%
LGAC/STBF (Dedicated Transfers)	(9,516)	(10,075)	(559)	-5.9%
Consumption/Use Taxes	10,057	10,595	538	5.3%
Corporation Franchise Tax	6,788	6,158	(630)	-9.3%
Corporation and Utilities Tax	406	389	(17)	-4.2%
Insurance Taxes	2,697	2,581	(116)	-4.3%
Bank Tax	277	72	(205)	-74.0%
Pass Through Entity Tax	17,781	18,470	689	3.9%
Petroleum Business Tax	0	0	0	0.0%
Gross Business Taxes	27,949	27,670	(279)	-1.0%
RBTF (Dedicated Transfers)	(8,890)	(9,235)	(345)	-3.9%
Business Taxes	19,059	18,435	(624)	-3.3%
Estate Tax	1,301	1,588	287	22.1%
Real Estate Transfer Tax	1,258	1,387	129	10.3%
Employer Compensation Expense Program	15	18	3	20.0%
Gift Tax	0	0	0	0.0%
Real Property Gains Tax	0	0	0	0.0%
Pari-Mutuel Taxes	11	13	2	18.2%
Other Taxes	2	1	(1)	-50.0%
Gross Other Taxes	2,587	3,007	420	16.2%
Real Estate Transfer Tax (Dedicated)	(1,258)	(1,387)	(129)	-10.3%
RBTF (Dedicated Transfers)	(7)	(9)	(2)	-28.6%
Other Taxes	1,322	1,611	289	21.9%
Payroll Tax	0	0	0	0.0%
Total Taxes	59,590	63,240	3,650	6.1%
Licenses, Fees, Etc.	904	681	(223)	-24.7%
Abandoned Property	899	700	(199)	-22.1%
Motor Vehicle Fees	343	297	(46)	-13.4%
ABC License Fee	61	60	(1)	-1.6%
Reimbursements	249	316	67	26.9%
Investment Income	2,556	2,109	(447)	-17.5%
Extraordinary Settlements	0	0	0	0.0%
Other Transactions	156	228	72	46.2%
Miscellaneous Receipts	5,168	4,391	(777)	-15.0%
Federal Receipts	3,650	0	(3,650)	-100.0%
Total	68,408	67,631	(777)	-1.1%

CURRENT STATE RECEIPTS
GENERAL FUND
(millions of dollars)

	FY 2026 Projected	FY 2027 Projected	Annual \$ Change	Annual % Change
Taxes:				
Withholdings	65,171	67,395	2,224	3.4%
Estimated Payments	15,049	16,646	1,597	10.6%
Final Payments	4,621	4,857	236	5.1%
Other Payments	2,119	2,172	53	2.5%
Gross Collections	86,960	91,070	4,110	4.7%
State/City Offset	(1,551)	(1,739)	(188)	-12.1%
Refunds	(17,509)	(17,404)	105	0.6%
Reported Tax Collections	67,900	71,927	4,027	5.9%
STAR (Dedicated Deposits)	(1,352)	(1,295)	57	4.2%
RBTF (Dedicated Transfers)	(33,949)	(35,963)	(2,014)	-5.9%
Personal Income Tax	32,599	34,669	2,070	6.3%
Sales and Use Tax	20,150	20,720	570	2.8%
Cigarette and Tobacco Taxes	228	239	11	4.8%
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	23	20	(3)	-13.0%
Medical Cannabis Excise Tax	0	0	0	0.0%
Adult Use Cannabis Tax	0	0	0	0.0%
Highway Use Tax	0	0	0	0.0%
Auto Rental Tax	0	0	0	0.0%
Peer to Peer Car Sharing Tax	1	1	0	0.0%
Gross Consumption/Use Taxes	20,670	21,247	577	2.8%
LGAC/STBF (Dedicated Transfers)	(10,075)	(10,360)	(285)	-2.8%
Consumption/Use Taxes	10,595	10,887	292	2.8%
Corporation Franchise Tax	6,158	7,101	943	15.3%
Corporation and Utilities Tax	389	421	32	8.2%
Insurance Taxes	2,581	2,724	143	5.5%
Bank Tax	72	0	(72)	-100.0%
Pass Through Entity Tax	18,470	14,800	(3,670)	-19.9%
Petroleum Business Tax	0	0	0	0.0%
Gross Business Taxes	27,670	25,046	(2,624)	-9.5%
RBTF (Dedicated Transfers)	(9,235)	(7,400)	1,835	19.9%
Business Taxes	18,435	17,646	(789)	-4.3%
Estate Tax	1,588	1,484	(104)	-6.5%
Real Estate Transfer Tax	1,387	1,495	108	7.8%
Employer Compensation Expense Program	18	19	1	5.6%
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	3,007	3,011	4	0.1%
Real Estate Transfer Tax (Dedicated)	(1,387)	(1,495)	(108)	-7.8%
RBTF (Dedicated Transfers)	(9)	(10)	(1)	-11.1%
Other Taxes	1,611	1,506	(105)	-6.5%
Payroll Tax	0	0	0	0.0%
Total Taxes	63,240	64,708	1,468	2.3%
Licenses, Fees, Etc.	681	680	(1)	-0.1%
Abandoned Property	700	550	(150)	-21.4%
Motor Vehicle Fees	297	326	29	9.8%
ABC License Fee	60	60	0	0.0%
Reimbursements	316	333	17	5.4%
Investment Income	2,109	1,623	(486)	-23.0%
Extraordinary Settlements	0	0	0	0.0%
Other Transactions	228	201	(27)	-11.8%
Miscellaneous Receipts	4,391	3,773	(618)	-14.1%
Federal Receipts	0	0	0	0.0%
Total	67,631	68,481	850	1.3%

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

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

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

	<u>General Fund</u>	<u>State Special Revenue Funds</u>	<u>Debt Service Funds</u>	<u>State Operating Funds Total</u>
Opening Fund Balance	56,916	10,289	117	67,322
Receipts:				
Taxes	63,240	6,114	54,398	123,752
Miscellaneous Receipts	4,391	24,652	537	29,580
Federal Receipts	0	(11)	58	47
Total Receipts	67,631	30,755	54,993	153,379
Disbursements:				
Assistance and Grants	83,382	22,751	0	106,133
State Operations:				
Personal Service	12,112	6,638	0	18,750
Non-Personal Service	3,774	4,131	41	7,946
General State Charges	10,204	1,534	0	11,738
Debt Service	0	0	4,246	4,246
Capital Projects	0	0	0	0
Total Disbursements	109,472	35,054	4,287	148,813
Other Financing Sources (Uses):				
Transfers from Other Funds	53,785	3,858	2,308	59,951
Transfers to Other Funds	(16,823)	1,058	(52,988)	(68,753)
Bond and Note Proceeds	0	0	0	0
Net Other Financing Sources (Uses)	36,962	4,916	(50,680)	(8,802)
Excess (Deficiency) of Receipts and Other Financing Sources (Uses) Over Disbursements	(4,879)	617	26	(4,236)
Closing Fund Balance	52,037	10,906	143	63,086

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

	<u>General Fund</u>	<u>State Special Revenue Funds</u>	<u>Debt Service Funds</u>	<u>State Operating Funds Total</u>
Opening Fund Balance	52,037	10,906	143	63,086
Receipts:				
Taxes	64,708	6,530	54,971	126,209
Miscellaneous Receipts	3,773	22,182	450	26,405
Federal Receipts	0	(10)	53	43
Total Receipts	68,481	28,702	55,474	152,657
Disbursements:				
Assistance and Grants	90,641	24,194	0	114,835
State Operations:				
Personal Service	12,607	6,967	0	19,574
Non-Personal Service	4,048	4,326	39	8,413
General State Charges	10,979	1,424	0	12,403
Debt Service	0	0	3,675	3,675
Capital Projects	0	0	0	0
Total Disbursements	118,275	36,911	3,714	158,900
Other Financing Sources (Uses):				
Transfers from Other Funds	54,468	4,575	2,331	61,374
Transfers to Other Funds	(9,569)	984	(54,069)	(62,654)
Bond and Note Proceeds	0	0	0	0
Net Other Financing Sources (Uses)	44,899	5,559	(51,738)	(1,280)
Excess (Deficiency) of Receipts and Other Financing Sources (Uses) Over Disbursements	(4,895)	(2,650)	22	(7,523)
Closing Fund Balance	47,142	8,256	165	55,563

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

	<u>General Fund</u>	<u>State Special Revenue Funds</u>	<u>Debt Service Funds</u>	<u>State Operating Funds Total</u>
Receipts:				
Taxes	67,428	6,563	58,098	132,089
Miscellaneous Receipts	2,792	20,209	466	23,467
Federal Receipts	0	(8)	45	37
Total Receipts	<u>70,220</u>	<u>26,764</u>	<u>58,609</u>	<u>155,593</u>
Disbursements:				
Assistance and Grants	96,810	22,044	0	118,854
State Operations:				
Personal Service	13,010	7,147	0	20,157
Non-Personal Service	3,948	4,450	39	8,437
General State Charges	11,943	1,467	0	13,410
Debt Service	0	0	5,453	5,453
Capital Projects	0	0	0	0
Total Disbursements	<u>125,711</u>	<u>35,108</u>	<u>5,492</u>	<u>166,311</u>
Other Financing Sources (Uses):				
Transfers from Other Funds	53,989	4,130	2,265	60,384
Transfers to Other Funds	(9,075)	2,336	(55,359)	(62,098)
Bond and Note Proceeds	0	0	0	0
Net Other Financing Sources (Uses)	<u>44,914</u>	<u>6,466</u>	<u>(53,094)</u>	<u>(1,714)</u>
Use (Reservation) of Fund Balance:				
Economic Uncertainties	862	0	0	862
Extraordinary Monetary Settlements	25	0	0	25
Rainy Day Reserve	(862)	0	0	(862)
Timing of PTET/PIT Credits	(251)	0	0	(251)
Timing of Resource Management	4,713	0	0	4,713
Total Use (Reservation) of Fund Balance	<u>4,487</u>	<u>0</u>	<u>0</u>	<u>4,487</u>
Excess (Deficiency) of Receipts and Use (Reservation) of Fund Balance Over Disbursements	<u>(6,090)</u>	<u>(1,878)</u>	<u>23</u>	<u>(7,945)</u>

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

	<u>General Fund</u>	<u>State Special Revenue Funds</u>	<u>Debt Service Funds</u>	<u>State Operating Funds Total</u>
Receipts:				
Taxes	69,704	6,645	59,971	136,320
Miscellaneous Receipts	2,673	20,935	464	24,072
Federal Receipts	0	(7)	37	30
Total Receipts	<u>72,377</u>	<u>27,573</u>	<u>60,472</u>	<u>160,422</u>
Disbursements:				
Assistance and Grants	101,859	21,715	0	123,574
State Operations:				
Personal Service	12,805	7,371	0	20,176
Non-Personal Service	3,946	4,609	39	8,594
General State Charges	12,982	1,508	0	14,490
Debt Service	0	0	6,054	6,054
Capital Projects	0	0	0	0
Total Disbursements	<u>131,592</u>	<u>35,203</u>	<u>6,093</u>	<u>172,888</u>
Other Financing Sources (Uses):				
Transfers from Other Funds	55,520	4,169	2,445	62,134
Transfers to Other Funds	(9,497)	2,354	(56,801)	(63,944)
Bond and Note Proceeds	0	0	0	0
Net Other Financing Sources (Uses)	<u>46,023</u>	<u>6,523</u>	<u>(54,356)</u>	<u>(1,810)</u>
Use (Reservation) of Fund Balance:				
Timing of PTET/PIT Credits	(285)	0	0	(285)
Timing of Resource Management	4,453	0	0	4,453
Total Use (Reservation) of Fund Balance	<u>4,168</u>	<u>0</u>	<u>0</u>	<u>4,168</u>
Excess (Deficiency) of Receipts and Use (Reservation) of Fund Balance Over Disbursements	<u>(9,024)</u>	<u>(1,107)</u>	<u>23</u>	<u>(10,108)</u>

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

	<u>General Fund</u>	<u>State Special Revenue Funds</u>	<u>Debt Service Funds</u>	<u>State Operating Funds Total</u>
Receipts:				
Taxes	72,884	6,700	62,779	142,363
Miscellaneous Receipts	2,632	21,980	464	25,076
Federal Receipts	0	(7)	37	30
Total Receipts	<u>75,516</u>	<u>28,673</u>	<u>63,280</u>	<u>167,469</u>
Disbursements:				
Assistance and Grants	107,672	21,503	0	129,175
State Operations:				
Personal Service	13,101	7,603	0	20,704
Non-Personal Service	4,240	4,786	39	9,065
General State Charges	14,086	1,549	0	15,635
Debt Service	0	0	6,587	6,587
Capital Projects	0	0	0	0
Total Disbursements	<u>139,099</u>	<u>35,441</u>	<u>6,626</u>	<u>181,166</u>
Other Financing Sources (Uses):				
Transfers from Other Funds	57,976	4,130	2,176	64,282
Transfers to Other Funds	(10,194)	2,422	(58,806)	(66,578)
Bond and Note Proceeds	0	0	0	0
Net Other Financing Sources (Uses)	<u>47,782</u>	<u>6,552</u>	<u>(56,630)</u>	<u>(2,296)</u>
Use (Reservation) of Fund Balance:				
Timing of PTET/PIT Credits	(620)	0	0	(620)
Timing of Resource Management	3,663	0	0	3,663
Total Use (Reservation) of Fund Balance	<u>3,043</u>	<u>0</u>	<u>0</u>	<u>3,043</u>
Excess (Deficiency) of Receipts and Use (Reservation) of Fund Balance Over Disbursements	<u>(12,758)</u>	<u>(216)</u>	<u>24</u>	<u>(12,950)</u>

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

	<u>FY 2026 Projected</u>	<u>FY 2027 Projected</u>	<u>Annual \$ Change</u>	<u>Annual % Change</u>
Opening Fund Balance	67,322	63,086	(4,236)	-6.3%
Receipts:				
Taxes	123,752	126,209	2,457	2.0%
Miscellaneous Receipts	29,580	26,405	(3,175)	-10.7%
Federal Receipts	47	43	(4)	-8.5%
Total Receipts	153,379	152,657	(722)	-0.5%
Disbursements:				
Assistance and Grants	106,133	114,835	8,702	8.2%
State Operations:				
Personal Service	18,750	19,574	824	4.4%
Non-Personal Service	7,946	8,413	467	5.9%
General State Charges	11,738	12,403	665	5.7%
Debt Service	4,246	3,675	(571)	-13.4%
Capital Projects	0	0	0	0.0%
Total Disbursements	148,813	158,900	10,087	6.8%
Other Financing Sources (Uses):				
Transfers from Other Funds	59,951	61,374	1,423	2.4%
Transfers to Other Funds	(68,753)	(62,654)	6,099	8.9%
Bond and Note Proceeds	0	0	0	0.0%
Net Other Financing Sources (Uses)	(8,802)	(1,280)	7,522	85.5%
Excess (Deficiency) of Receipts and Other Financing Sources (Uses) Over Disbursements	(4,236)	(7,523)	(3,287)	-77.6%
Closing Fund Balance	63,086	55,563	(7,523)	-11.9%

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

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

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

	<u>General Fund</u>	<u>Special Revenue Funds</u>	<u>Capital Projects Funds</u>	<u>Debt Service Funds</u>	<u>All Funds Total</u>
Opening Fund Balance	56,916	18,118	(1,455)	117	73,696
Receipts:					
Taxes	63,240	6,114	1,454	54,398	125,206
Miscellaneous Receipts	4,391	25,745	9,309	537	39,982
Federal Receipts	0	94,216	2,798	58	97,072
Total Receipts	<u>67,631</u>	<u>126,075</u>	<u>13,561</u>	<u>54,993</u>	<u>262,260</u>
Disbursements:					
Assistance and Grants	83,382	110,611	7,537	0	201,530
State Operations:					
Personal Service	12,112	7,375	0	0	19,487
Non-Personal Service	3,774	6,296	0	41	10,111
General State Charges	10,204	1,930	0	0	12,134
Debt Service	0	0	0	4,246	4,246
Capital Projects	0	0	10,762	0	10,762
Total Disbursements	<u>109,472</u>	<u>126,212</u>	<u>18,299</u>	<u>4,287</u>	<u>258,270</u>
Other Financing Sources (Uses):					
Transfers from Other Funds	53,785	3,858	5,854	2,308	65,805
Transfers to Other Funds	(16,823)	(2,650)	(798)	(52,988)	(73,259)
Bond and Note Proceeds	0	0	267	0	267
Net Other Financing Sources (Uses)	<u>36,962</u>	<u>1,208</u>	<u>5,323</u>	<u>(50,680)</u>	<u>(7,187)</u>
Excess (Deficiency) of Receipts and Other Financing Sources (Uses) Over Disbursements	<u>(4,879)</u>	<u>1,071</u>	<u>585</u>	<u>26</u>	<u>(3,197)</u>
Closing Fund Balance	<u>52,037</u>	<u>19,189</u>	<u>(870)</u>	<u>143</u>	<u>70,499</u>

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

	<u>General Fund</u>	<u>Special Revenue Funds</u>	<u>Capital Projects Funds</u>	<u>Debt Service Funds</u>	<u>All Funds Total</u>
Opening Fund Balance	52,037	19,189	(870)	143	70,499
Receipts:					
Taxes	64,708	6,530	1,434	54,971	127,643
Miscellaneous Receipts	3,773	22,754	12,391	450	39,368
Federal Receipts	0	84,154	3,528	53	87,735
Total Receipts	<u>68,481</u>	<u>113,438</u>	<u>17,353</u>	<u>55,474</u>	<u>254,746</u>
Disbursements:					
Assistance and Grants	90,641	102,699	9,882	0	203,222
State Operations:					
Personal Service	12,607	7,715	0	0	20,322
Non-Personal Service	4,048	6,654	0	39	10,741
General State Charges	10,979	1,827	0	0	12,806
Debt Service	0	0	0	3,675	3,675
Capital Projects	0	0	11,950	0	11,950
Total Disbursements	<u>118,275</u>	<u>118,895</u>	<u>21,832</u>	<u>3,714</u>	<u>262,716</u>
Other Financing Sources (Uses):					
Transfers from Other Funds	54,468	4,575	5,140	2,331	66,514
Transfers to Other Funds	(9,569)	(2,407)	(649)	(54,069)	(66,694)
Bond and Note Proceeds	0	0	272	0	272
Net Other Financing Sources (Uses)	<u>44,899</u>	<u>2,168</u>	<u>4,763</u>	<u>(51,738)</u>	<u>92</u>
Excess (Deficiency) of Receipts and Other Financing Sources (Uses) Over Disbursements	<u>(4,895)</u>	<u>(3,289)</u>	<u>284</u>	<u>22</u>	<u>(7,878)</u>
Closing Fund Balance	<u>47,142</u>	<u>15,900</u>	<u>(586)</u>	<u>165</u>	<u>62,621</u>

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

	<u>General Fund</u>	<u>Special Revenue Funds</u>	<u>Capital Projects Funds</u>	<u>Debt Service Funds</u>	<u>All Funds Total</u>
Receipts:					
Taxes	67,428	6,563	1,404	58,098	133,493
Miscellaneous Receipts	2,792	20,782	12,802	466	36,842
Federal Receipts	0	77,853	3,555	45	81,453
Total Receipts	<u>70,220</u>	<u>105,198</u>	<u>17,761</u>	<u>58,609</u>	<u>251,788</u>
Disbursements:					
Assistance and Grants	96,810	94,509	8,958	0	200,277
State Operations:					
Personal Service	13,010	7,891	0	0	20,901
Non-Personal Service	3,948	6,602	0	39	10,589
General State Charges	11,943	1,872	0	0	13,815
Debt Service	0	0	0	5,453	5,453
Capital Projects	0	0	13,333	0	13,333
Total Disbursements	<u>125,711</u>	<u>110,874</u>	<u>22,291</u>	<u>5,492</u>	<u>264,368</u>
Other Financing Sources (Uses):					
Transfers from Other Funds	53,989	4,130	5,057	2,265	65,441
Transfers to Other Funds	(9,075)	(337)	(848)	(55,359)	(65,619)
Bond and Note Proceeds	0	0	302	0	302
Net Other Financing Sources (Uses)	<u>44,914</u>	<u>3,793</u>	<u>4,511</u>	<u>(53,094)</u>	<u>124</u>
Use (Reservation) of Fund Balance:					
Economic Uncertainties	862	0	0	0	862
Extraordinary Monetary Settlements	25	0	0	0	25
Rainy Day Reserve	(862)	0	0	0	(862)
Timing of PTET/PIT Credits	(251)	0	0	0	(251)
Timing of Resource Management	4,713	0	0	0	4,713
Total Use (Reservation) of Fund Balance	<u>4,487</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>4,487</u>
Excess (Deficiency) of Receipts and Use (Reservation) of Fund Balance Over Disbursements	<u>(6,090)</u>	<u>(1,883)</u>	<u>(19)</u>	<u>23</u>	<u>(7,969)</u>

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

	<u>General Fund</u>	<u>Special Revenue Funds</u>	<u>Capital Projects Funds</u>	<u>Debt Service Funds</u>	<u>All Funds Total</u>
Receipts:					
Taxes	69,704	6,645	1,397	59,971	137,717
Miscellaneous Receipts	2,673	21,508	12,179	464	36,824
Federal Receipts	0	77,703	3,590	37	81,330
Total Receipts	<u>72,377</u>	<u>105,856</u>	<u>17,166</u>	<u>60,472</u>	<u>255,871</u>
Disbursements:					
Assistance and Grants	101,859	94,116	8,357	0	204,332
State Operations:					
Personal Service	12,805	8,116	0	0	20,921
Non-Personal Service	3,946	6,729	0	39	10,714
General State Charges	12,982	1,913	0	0	14,895
Debt Service	0	0	0	6,054	6,054
Capital Projects	0	0	13,366	0	13,366
Total Disbursements	<u>131,592</u>	<u>110,874</u>	<u>21,723</u>	<u>6,093</u>	<u>270,282</u>
Other Financing Sources (Uses):					
Transfers from Other Funds	55,520	4,169	5,191	2,445	67,325
Transfers to Other Funds	(9,497)	(251)	(954)	(56,801)	(67,503)
Bond and Note Proceeds	0	0	396	0	396
Net Other Financing Sources (Uses)	<u>46,023</u>	<u>3,918</u>	<u>4,633</u>	<u>(54,356)</u>	<u>218</u>
Use (Reservation) of Fund Balance:					
Timing of PTET/PIT Credits	(285)	0	0	0	(285)
Timing of Resource Management	4,453	0	0	0	4,453
Total Use (Reservation) of Fund Balance	<u>4,168</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>4,168</u>
Excess (Deficiency) of Receipts and Use (Reservation) of Fund Balance Over Disbursements					
	<u>(9,024)</u>	<u>(1,100)</u>	<u>76</u>	<u>23</u>	<u>(10,025)</u>

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

	<u>General Fund</u>	<u>Special Revenue Funds</u>	<u>Capital Projects Funds</u>	<u>Debt Service Funds</u>	<u>All Funds Total</u>
Receipts:					
Taxes	72,884	6,700	1,391	62,779	143,754
Miscellaneous Receipts	2,632	22,553	10,806	464	36,455
Federal Receipts	0	79,964	3,601	37	83,602
Total Receipts	<u>75,516</u>	<u>109,217</u>	<u>15,798</u>	<u>63,280</u>	<u>263,811</u>
Disbursements:					
Assistance and Grants	107,672	96,189	7,321	0	211,182
State Operations:					
Personal Service	13,101	8,350	0	0	21,451
Non-Personal Service	4,240	6,917	0	39	11,196
General State Charges	14,086	1,955	0	0	16,041
Debt Service	0	0	0	6,587	6,587
Capital Projects	0	0	13,380	0	13,380
Total Disbursements	<u>139,099</u>	<u>113,411</u>	<u>20,701</u>	<u>6,626</u>	<u>279,837</u>
Other Financing Sources (Uses):					
Transfers from Other Funds	57,976	4,130	6,162	2,176	70,444
Transfers to Other Funds	(10,194)	(148)	(1,475)	(58,806)	(70,623)
Bond and Note Proceeds	0	0	401	0	401
Net Other Financing Sources (Uses)	<u>47,782</u>	<u>3,982</u>	<u>5,088</u>	<u>(56,630)</u>	<u>222</u>
Use (Reservation) of Fund Balance:					
Timing of PTET/PIT Credits	(620)	0	0	0	(620)
Timing of Resource Management	3,663	0	0	0	3,663
Total Use (Reservation) of Fund Balance	<u>3,043</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>3,043</u>
Excess (Deficiency) of Receipts and Use (Reservation) of Fund Balance Over Disbursements	<u>(12,758)</u>	<u>(212)</u>	<u>185</u>	<u>24</u>	<u>(12,761)</u>

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

	<u>FY 2026 Projected</u>	<u>FY 2027 Projected</u>	<u>Annual \$ Change</u>	<u>Annual % Change</u>
Opening Fund Balance	73,696	70,499	(3,197)	-4.3%
Receipts:				
Taxes	125,206	127,643	2,437	1.9%
Miscellaneous Receipts	39,982	39,368	(614)	-1.5%
Federal Receipts	97,072	87,735	(9,337)	-9.6%
Total Receipts	262,260	254,746	(7,514)	-2.9%
Disbursements:				
Assistance and Grants	201,530	203,222	1,692	0.8%
State Operations:				
Personal Service	19,487	20,322	835	4.3%
Non-Personal Service	10,111	10,741	630	6.2%
General State Charges	12,134	12,806	672	5.5%
Debt Service	4,246	3,675	(571)	-13.4%
Capital Projects	10,762	11,950	1,188	11.0%
Total Disbursements	258,270	262,716	4,446	1.7%
Other Financing Sources (Uses):				
Transfers from Other Funds	65,805	66,514	709	1.1%
Transfers to Other Funds	(73,259)	(66,694)	6,565	9.0%
Bond and Note Proceeds	267	272	5	1.9%
Net Other Financing Sources (Uses)	(7,187)	92	7,279	101.3%
Excess (Deficiency) of Receipts and Other Financing Sources (Uses) Over Disbursements	(3,197)	(7,878)	(4,681)	-146.4%
Closing Fund Balance	70,499	62,621	(7,878)	-11.2%

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

	General Fund	Special Revenue Funds	Capital Projects Funds	Debt Service Funds	Total
Taxes:					
Withholdings	65,171	0	0	0	65,171
Estimated Payments	15,049	0	0	0	15,049
Final Payments	4,621	0	0	0	4,621
Other Payments	2,119	0	0	0	2,119
Gross Collections	86,960	0	0	0	86,960
State/City Offset	(1,551)	0	0	0	(1,551)
Refunds	(17,509)	0	0	0	(17,509)
Reported Tax Collections	67,900	0	0	0	67,900
STAR (Dedicated Deposits)	(1,352)	1,352	0	0	0
RBTF (Dedicated Transfers)	(33,949)	0	0	33,949	0
Personal Income Tax	32,599	1,352	0	33,949	67,900
Sales and Use Tax	20,150	1,397	0	0	21,547
Cigarette and Tobacco Taxes	228	509	0	0	737
Vapor Excise Tax	0	19	0	0	19
Motor Fuel Tax	0	104	382	0	486
Alcoholic Beverage Taxes	268	0	0	0	268
Opioid Excise Tax	23	0	0	0	23
Medical Cannabis Excise Tax	0	3	0	0	3
Adult Use Cannabis Tax	0	194	0	0	194
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	20,670	2,269	622	0	23,561
LGAC/STBF (Dedicated Transfers)	(10,075)	0	0	10,075	0
Consumption/Use Taxes	10,595	2,269	622	10,075	23,561
Corporation Franchise Tax	6,158	1,679	0	0	7,837
Corporation and Utilities Tax	389	106	8	0	503
Insurance Taxes	2,581	254	0	0	2,835
Bank Tax	72	12	0	0	84
Pass Through Entity Tax	18,470	0	0	0	18,470
Petroleum Business Tax	0	442	567	0	1,009
Gross Business Taxes	27,670	2,493	575	0	30,738
RBTF (Dedicated Transfers)	(9,235)	0	0	9,235	0
Business Taxes	18,435	2,493	575	9,235	30,738
Estate Tax	1,588	0	0	0	1,588
Real Estate Transfer Tax	1,387	0	0	0	1,387
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	3,007	0	0	0	3,007
Real Estate Transfer Tax (Dedicated)	(1,387)	0	257	1,130	0
RBTF (Dedicated Transfers)	(9)	0	0	9	0
Other Taxes	1,611	0	257	1,139	3,007
Payroll Tax	0	0	0	0	0
Total Taxes	63,240	6,114	1,454	54,398	125,206
Licenses, Fees, Etc.	681	0	0	0	681
Abandoned Property	700	0	0	0	700
Motor Vehicle Fees	297	220	730	0	1,247
ABC License Fee	60	0	0	0	60
Reimbursements	316	0	0	0	316
Investment Income	2,109	0	0	0	2,109
Extraordinary Settlements	0	0	0	0	0
Other Transactions	228	25,525	8,579	537	34,869
Miscellaneous Receipts	4,391	25,745	9,309	537	39,982
Federal Receipts	0	94,216	2,798	58	97,072
Total	67,631	126,075	13,561	54,993	262,260

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

	General Fund	Special Revenue Funds	Capital Projects Funds	Debt Service Funds	Total
Taxes:					
Withholdings	67,395	0	0	0	67,395
Estimated Payments	16,646	0	0	0	16,646
Final Payments	4,857	0	0	0	4,857
Other Payments	2,172	0	0	0	2,172
Gross Collections	91,070	0	0	0	91,070
State/City Offset	(1,739)	0	0	0	(1,739)
Refunds	(17,404)	0	0	0	(17,404)
Reported Tax Collections	71,927	0	0	0	71,927
STAR (Dedicated Deposits)	(1,295)	1,295	0	0	0
RBTF (Dedicated Transfers)	(35,963)	0	0	35,963	0
Personal Income Tax	34,669	1,295	0	35,963	71,927
Sales and Use Tax	20,720	1,435	0	0	22,155
Cigarette and Tobacco Taxes	239	478	0	0	717
Vapor Excise Tax	0	19	0	0	19
Motor Fuel Tax	0	104	383	0	487
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	44	109	0	153
Peer to Peer Car Sharing Tax	1	0	0	0	1
Gross Consumption/Use Taxes	21,247	2,368	627	0	24,242
LGAC/STBF (Dedicated Transfers)	(10,360)	0	0	10,360	0
Consumption/Use Taxes	10,887	2,368	627	10,360	24,242
Corporation Franchise Tax	7,101	2,040	0	0	9,141
Corporation and Utilities Tax	421	103	10	0	534
Insurance Taxes	2,724	302	0	0	3,026
Bank Tax	0	0	0	0	0
Pass Through Entity Tax	14,800	0	0	0	14,800
Petroleum Business Tax	0	422	540	0	962
Gross Business Taxes	25,046	2,867	550	0	28,463
RBTF (Dedicated Transfers)	(7,400)	0	0	7,400	0
Business Taxes	17,646	2,867	550	7,400	28,463
Estate Tax	1,484	0	0	0	1,484
Real Estate Transfer Tax	1,495	0	0	0	1,495
Employer Compensation Expense Program	19	0	0	0	19
Gift Tax	0	0	0	0	0
Real Property Gains Tax	0	0	0	0	0
Pari-Mutuel Taxes	12	0	0	0	12
Other Taxes	1	0	0	0	1
Gross Other Taxes	3,011	0	0	0	3,011
Real Estate Transfer Tax (Dedicated)	(1,495)	0	257	1,238	0
RBTF (Dedicated Transfers)	(10)	0	0	10	0
Other Taxes	1,506	0	257	1,248	3,011
Payroll Tax	0	0	0	0	0
Total Taxes	64,708	6,530	1,434	54,971	127,643
Licenses, Fees, Etc.	680	0	0	0	680
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	1,623	0	0	0	1,623
Extraordinary Settlements	0	0	0	0	0
Other Transactions	201	22,542	11,661	450	34,854
Miscellaneous Receipts	3,773	22,754	12,391	450	39,368
Federal Receipts	0	84,154	3,528	53	87,735
Total	68,481	113,438	17,353	55,474	254,746

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

	General Fund	Special Revenue Funds	Capital Projects Funds	Debt Service Funds	Total
Taxes:					
Withholdings	70,300	0	0	0	70,300
Estimated Payments	16,783	0	0	0	16,783
Final Payments	5,102	0	0	0	5,102
Other Payments	2,258	0	0	0	2,258
Gross Collections	94,443	0	0	0	94,443
State/City Offset	(1,961)	0	0	0	(1,961)
Refunds	(19,259)	0	0	0	(19,259)
Reported Tax Collections	73,223	0	0	0	73,223
STAR (Dedicated Deposits)	(1,222)	1,222	0	0	0
RBTF (Dedicated Transfers)	(36,611)	0	0	36,611	0
Personal Income Tax	35,390	1,222	0	36,611	73,223
Sales and Use Tax	21,292	1,477	0	0	22,769
Cigarette and Tobacco Taxes	210	501	0	0	711
Vapor Excise Tax	0	19	0	0	19
Motor Fuel Tax	0	102	377	0	479
Alcoholic Beverage Taxes	267	0	0	0	267
Opioid Excise Tax	20	0	0	0	20
Medical Cannabis Excise Tax	0	3	0	0	3
Adult Use Cannabis Tax	0	349	0	0	349
Highway Use Tax	0	2	136	0	138
Auto Rental Tax	0	45	112	0	157
Peer to Peer Car Sharing Tax	1	0	0	0	1
Gross Consumption/Use Taxes	21,790	2,498	625	0	24,913
LGAC/STBF (Dedicated Transfers)	(10,646)	0	0	10,646	0
Consumption/Use Taxes	11,144	2,498	625	10,646	24,913
Corporation Franchise Tax	6,600	2,024	0	0	8,624
Corporation and Utilities Tax	423	102	10	0	535
Insurance Taxes	2,839	317	0	0	3,156
Bank Tax	0	0	0	0	0
Pass Through Entity Tax	18,960	0	0	0	18,960
Petroleum Business Tax	0	400	512	0	912
Gross Business Taxes	28,822	2,843	522	0	32,187
RBTF (Dedicated Transfers)	(9,480)	0	0	9,480	0
Business Taxes	19,342	2,843	522	9,480	32,187
Estate Tax	1,529	0	0	0	1,529
Real Estate Transfer Tax	1,607	0	0	0	1,607
Employer Compensation Expense Program	21	0	0	0	21
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	67,428	6,563	1,404	58,098	133,493
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	650	0	0	0	650
Extraordinary Settlements	0	0	0	0	0
Other Transactions	195	20,570	12,072	466	33,303
Miscellaneous Receipts	2,792	20,782	12,802	466	36,842
Federal Receipts	0	77,853	3,555	45	81,453
Total	70,220	105,198	17,761	58,609	251,788

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

	General Fund	Special Revenue Funds	Capital Projects Funds	Debt Service Funds	Total
Taxes:					
Withholdings	73,187	0	0	0	73,187
Estimated Payments	17,405	0	0	0	17,405
Final Payments	5,352	0	0	0	5,352
Other Payments	2,314	0	0	0	2,314
Gross Collections	98,258	0	0	0	98,258
State/City Offset	(2,211)	0	0	0	(2,211)
Refunds	(20,115)	0	0	0	(20,115)
Reported Tax Collections	75,932	0	0	0	75,932
STAR (Dedicated Deposits)	(1,155)	1,155	0	0	0
RBTF (Dedicated Transfers)	(37,966)	0	0	37,966	0
Personal Income Tax	36,811	1,155	0	37,966	75,932
Sales and Use Tax	21,878	1,519	0	0	23,397
Cigarette and Tobacco Taxes	211	476	0	0	687
Vapor Excise Tax	0	19	0	0	19
Motor Fuel Tax	0	101	371	0	472
Alcoholic Beverage Taxes	266	0	0	0	266
Opioid Excise Tax	20	0	0	0	20
Medical Cannabis Excise Tax	0	1	0	0	1
Adult Use Cannabis Tax	0	368	0	0	368
Highway Use Tax	0	1	137	0	138
Auto Rental Tax	0	45	116	0	161
Peer to Peer Car Sharing Tax	1	0	0	0	1
Gross Consumption/Use Taxes	22,376	2,530	624	0	25,530
LGAC/STBF (Dedicated Transfers)	(10,939)	0	0	10,939	0
Consumption/Use Taxes	11,437	2,530	624	10,939	25,530
Corporation Franchise Tax	6,833	2,128	0	0	8,961
Corporation and Utilities Tax	425	104	10	0	539
Insurance Taxes	2,959	333	0	0	3,292
Bank Tax	0	0	0	0	0
Pass Through Entity Tax	19,250	0	0	0	19,250
Petroleum Business Tax	0	395	506	0	901
Gross Business Taxes	29,467	2,960	516	0	32,943
RBTF (Dedicated Transfers)	(9,625)	0	0	9,625	0
Business Taxes	19,842	2,960	516	9,625	32,943
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	69,704	6,645	1,397	59,971	137,717
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	196	21,296	11,449	464	33,405
Miscellaneous Receipts	2,673	21,508	12,179	464	36,824
Federal Receipts	0	77,703	3,590	37	81,330
Total	72,377	105,856	17,166	60,472	255,871

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

	General Fund	Special Revenue Funds	Capital Projects Funds	Debt Service Funds	Total
Taxes:					
Withholdings	76,508	0	0	0	76,508
Estimated Payments	18,885	0	0	0	18,885
Final Payments	5,604	0	0	0	5,604
Other Payments	2,384	0	0	0	2,384
Gross Collections	103,381	0	0	0	103,381
State/City Offset	(2,509)	0	0	0	(2,509)
Refunds	(20,730)	0	0	0	(20,730)
Reported Tax Collections	80,142	0	0	0	80,142
STAR (Dedicated Deposits)	(1,110)	1,110	0	0	0
RBTF (Dedicated Transfers)	(40,071)	0	0	40,071	0
Personal Income Tax	38,961	1,110	0	40,071	80,142
Sales and Use Tax	22,474	1,562	0	0	24,036
Cigarette and Tobacco Taxes	209	452	0	0	661
Vapor Excise Tax	0	19	0	0	19
Motor Fuel Tax	0	100	368	0	468
Alcoholic Beverage Taxes	265	0	0	0	265
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	48	119	0	167
Peer to Peer Car Sharing Tax	1	0	0	0	1
Gross Consumption/Use Taxes	22,969	2,561	625	0	26,155
LGAC/STBF (Dedicated Transfers)	(11,237)	0	0	11,237	0
Consumption/Use Taxes	11,732	2,561	625	11,237	26,155
Corporation Franchise Tax	7,046	2,191	0	0	9,237
Corporation and Utilities Tax	428	104	10	0	542
Insurance Taxes	3,087	346	0	0	3,433
Bank Tax	0	0	0	0	0
Pass Through Entity Tax	19,890	0	0	0	19,890
Petroleum Business Tax	0	388	499	0	887
Gross Business Taxes	30,451	3,029	509	0	33,989
RBTF (Dedicated Transfers)	(9,945)	0	0	9,945	0
Business Taxes	20,506	3,029	509	9,945	33,989
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	72,884	6,700	1,391	62,779	143,754
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	194	22,341	10,076	464	33,075
Miscellaneous Receipts	2,632	22,553	10,806	464	36,455
Federal Receipts	0	79,964	3,601	37	83,602
Total	75,516	109,217	15,798	63,280	263,811

STATE RECEIPTS
ALL GOVERNMENTAL FUNDS
(millions of dollars)

	FY 2026 Projected	FY 2027 Projected	Annual \$ Change	Annual % Change
Taxes:				
Withholdings	65,171	67,395	2,224	3.4%
Estimated Payments	15,049	16,646	1,597	10.6%
Final Payments	4,621	4,857	236	5.1%
Other Payments	2,119	2,172	53	2.5%
Gross Collections	86,960	91,070	4,110	4.7%
State/City Offset	(1,551)	(1,739)	(188)	-12.1%
Refunds	(17,509)	(17,404)	105	0.6%
Reported Tax Collections	67,900	71,927	4,027	5.9%
STAR (Dedicated Deposits)	0	0	0	0.0%
RBTF (Dedicated Transfers)	0	0	0	0.0%
Personal Income Tax	67,900	71,927	4,027	5.9%
Sales and Use Tax	21,547	22,155	608	2.8%
Cigarette and Tobacco Taxes	737	717	(20)	-2.7%
Vapor Excise Tax	19	19	0	0.0%
Motor Fuel Tax	486	487	1	0.2%
Alcoholic Beverage Taxes	268	267	(1)	-0.4%
Opioid Excise Tax	23	20	(3)	-13.0%
Medical Cannabis Excise Tax	3	3	0	0.0%
Adult Use Cannabis Tax	194	284	90	46.4%
Highway Use Tax	135	136	1	0.7%
Auto Rental Tax	148	153	5	3.4%
Peer to Peer Car Sharing Tax	1	1	0	0.0%
Gross Consumption/Use Taxes	23,561	24,242	681	2.9%
LGAC/STBF (Dedicated Transfers)	0	0	0	--
Consumption/Use Taxes	23,561	24,242	681	2.9%
Corporation Franchise Tax	7,837	9,141	1,304	16.6%
Corporation and Utilities Tax	503	534	31	6.2%
Insurance Taxes	2,835	3,026	191	6.7%
Bank Tax	84	0	(84)	-100.0%
Pass Through Entity Tax	18,470	14,800	(3,670)	-19.9%
Petroleum Business Tax	1,009	962	(47)	-4.7%
Gross Business Taxes	30,738	28,463	(2,275)	-7.4%
RBTF (Dedicated Transfers)	0	0	0	0.0%
Business Taxes	30,738	28,463	(2,275)	-7.4%
Estate Tax	1,588	1,484	(104)	-6.5%
Real Estate Transfer Tax	1,387	1,495	108	7.8%
Employer Compensation Expense Program	18	19	1	5.6%
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	3,007	3,011	4	0.1%
Real Estate Transfer Tax (Dedicated)	0	0	0	0.0%
RBTF (Dedicated Transfers)	0	0	0	0.0%
Other Taxes	3,007	3,011	4	0.1%
Payroll Tax	0	0	0	0.0%
Total Taxes	125,206	127,643	2,437	1.9%
Licenses, Fees, Etc.	681	680	(1)	-0.1%
Abandoned Property	700	550	(150)	-21.4%
Motor Vehicle Fees	1,247	1,268	21	1.7%
ABC License Fee	60	60	0	0.0%
Reimbursements	316	333	17	5.4%
Investment Income	2,109	1,623	(486)	-23.0%
Extraordinary Settlements	0	0	0	0.0%
Other Transactions	34,869	34,854	(15)	0.0%
Miscellaneous Receipts	39,982	39,368	(614)	-1.5%
Federal Receipts	97,072	87,735	(9,337)	-9.6%
Total	262,260	254,746	(7,514)	-2.9%

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

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

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

	<u>State</u>	<u>Federal</u>	<u>Total</u>
Opening Fund Balance	10,289	7,829	18,118
Receipts:			
Taxes	6,114	0	6,114
Miscellaneous Receipts	24,652	1,093	25,745
Federal Receipts	(11)	94,227	94,216
Total Receipts	30,755	95,320	126,075
Disbursements:			
Assistance and Grants	22,751	87,860	110,611
State Operations:			
Personal Service	6,638	737	7,375
Non-Personal Service	4,131	2,165	6,296
General State Charges	1,534	396	1,930
Capital Projects	0	0	0
Total Disbursements	35,054	91,158	126,212
Other Financing Sources (Uses):			
Transfers from Other Funds	3,858	0	3,858
Transfers to Other Funds	1,058	(3,708)	(2,650)
Net Other Financing Sources (Uses)	4,916	(3,708)	1,208
Excess (Deficiency) of Receipts and Other Financing Sources (Uses) Over Disbursements	617	454	1,071
Closing Fund Balance	10,906	8,283	19,189

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

	<u>State</u>	<u>Federal</u>	<u>Total</u>
Opening Fund Balance	10,906	8,283	19,189
Receipts:			
Taxes	6,530	0	6,530
Miscellaneous Receipts	22,182	572	22,754
Federal Receipts	(10)	84,164	84,154
Total Receipts	28,702	84,736	113,438
Disbursements:			
Assistance and Grants	24,194	78,505	102,699
State Operations:			
Personal Service	6,967	748	7,715
Non-Personal Service	4,326	2,328	6,654
General State Charges	1,424	403	1,827
Capital Projects	0	0	0
Total Disbursements	36,911	81,984	118,895
Other Financing Sources (Uses):			
Transfers from Other Funds	4,575	0	4,575
Transfers to Other Funds	984	(3,391)	(2,407)
Net Other Financing Sources (Uses)	5,559	(3,391)	2,168
Excess (Deficiency) of Receipts and Other Financing Sources (Uses) Over Disbursements	(2,650)	(639)	(3,289)
Closing Fund Balance	8,256	7,644	15,900

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

	<u>State</u>	<u>Federal</u>	<u>Total</u>
Opening Fund Balance	8,256	7,644	15,900
Receipts:			
Taxes	6,563	0	6,563
Miscellaneous Receipts	20,209	573	20,782
Federal Receipts	(8)	77,861	77,853
Total Receipts	26,764	78,434	105,198
Disbursements:			
Assistance and Grants	22,044	72,465	94,509
State Operations:			
Personal Service	7,147	744	7,891
Non-Personal Service	4,450	2,152	6,602
General State Charges	1,467	405	1,872
Capital Projects	0	0	0
Total Disbursements	35,108	75,766	110,874
Other Financing Sources (Uses):			
Transfers from Other Funds	4,130	0	4,130
Transfers to Other Funds	2,336	(2,673)	(337)
Net Other Financing Sources (Uses)	6,466	(2,673)	3,793
Excess (Deficiency) of Receipts and Other Financing Sources (Uses) Over Disbursements	(1,878)	(5)	(1,883)
Closing Fund Balance	6,378	7,639	14,017

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

	<u>State</u>	<u>Federal</u>	<u>Total</u>
Opening Fund Balance	6,378	7,639	14,017
Receipts:			
Taxes	6,645	0	6,645
Miscellaneous Receipts	20,935	573	21,508
Federal Receipts	(7)	77,710	77,703
Total Receipts	27,573	78,283	105,856
Disbursements:			
Assistance and Grants	21,715	72,401	94,116
State Operations:			
Personal Service	7,371	745	8,116
Non-Personal Service	4,609	2,120	6,729
General State Charges	1,508	405	1,913
Capital Projects	0	0	0
Total Disbursements	35,203	75,671	110,874
Other Financing Sources (Uses):			
Transfers from Other Funds	4,169	0	4,169
Transfers to Other Funds	2,354	(2,605)	(251)
Net Other Financing Sources (Uses)	6,523	(2,605)	3,918
Excess (Deficiency) of Receipts and Other Financing Sources (Uses) Over Disbursements	(1,107)	7	(1,100)
Closing Fund Balance	5,271	7,646	12,917

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

	<u>State</u>	<u>Federal</u>	<u>Total</u>
Opening Fund Balance	5,271	7,646	12,917
Receipts:			
Taxes	6,700	0	6,700
Miscellaneous Receipts	21,980	573	22,553
Federal Receipts	(7)	79,971	79,964
Total Receipts	28,673	80,544	109,217
Disbursements:			
Assistance and Grants	21,503	74,686	96,189
State Operations:			
Personal Service	7,603	747	8,350
Non-Personal Service	4,786	2,131	6,917
General State Charges	1,549	406	1,955
Capital Projects	0	0	0
Total Disbursements	35,441	77,970	113,411
Other Financing Sources (Uses):			
Transfers from Other Funds	4,130	0	4,130
Transfers to Other Funds	2,422	(2,570)	(148)
Net Other Financing Sources (Uses)	6,552	(2,570)	3,982
Excess (Deficiency) of Receipts and Other Financing Sources (Uses) Over Disbursements	(216)	4	(212)
Closing Fund Balance	5,055	7,650	12,705

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

	<u>FY 2026 Projected</u>	<u>FY 2027 Projected</u>	<u>Annual \$ Change</u>	<u>Annual % Change</u>
Opening Fund Balance	<u>18,118</u>	<u>19,189</u>	<u>1,071</u>	<u>5.9%</u>
Receipts:				
Taxes	6,114	6,530	416	6.8%
Miscellaneous Receipts	25,745	22,754	(2,991)	-11.6%
Federal Receipts	94,216	84,154	(10,062)	-10.7%
Total Receipts	<u>126,075</u>	<u>113,438</u>	<u>(12,637)</u>	<u>-10.0%</u>
Disbursements:				
Assistance and Grants	110,611	102,699	(7,912)	-7.2%
State Operations:				
Personal Service	7,375	7,715	340	4.6%
Non-Personal Service	6,296	6,654	358	5.7%
General State Charges	1,930	1,827	(103)	-5.3%
Debt Service	0	0	0	0.0%
Capital Projects	0	0	0	0.0%
Total Disbursements	<u>126,212</u>	<u>118,895</u>	<u>(7,317)</u>	<u>-5.8%</u>
Other Financing Sources (Uses):				
Transfers from Other Funds	3,858	4,575	717	18.6%
Transfers to Other Funds	(2,650)	(2,407)	243	9.2%
Net Other Financing Sources (Uses)	<u>1,208</u>	<u>2,168</u>	<u>960</u>	<u>79.5%</u>
Excess (Deficiency) of Receipts and Other Financing Sources (Uses) Over Disbursements	<u>1,071</u>	<u>(3,289)</u>	<u>(4,360)</u>	<u>-407.1%</u>
Closing Fund Balance	<u>19,189</u>	<u>15,900</u>	<u>(3,289)</u>	<u>-17.1%</u>

CASH RECEIPTS
SPECIAL REVENUE FUNDS
(millions of dollars)

	<u>FY 2027</u> <u>Projected</u>	<u>FY 2028</u> <u>Projected</u>	<u>FY 2029</u> <u>Projected</u>	<u>FY 2030</u> <u>Projected</u>
Personal Income Tax	1,295	1,222	1,155	1,110
Consumption/Use Taxes	2,368	2,498	2,530	2,561
Sales and Use Tax	1,435	1,477	1,519	1,562
Cigarette and Tobacco Taxes	478	501	476	452
Vapor Excise Tax	19	19	19	19
Motor Fuel Tax	104	102	101	100
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	44	45	45	48
Peer to Peer Car Sharing Tax	0	0	0	0
Business Taxes	2,867	2,843	2,960	3,029
Corporation Franchise Tax	2,040	2,024	2,128	2,191
Corporation and Utilities Tax	103	102	104	104
Insurance Taxes	302	317	333	346
Bank Tax	0	0	0	0
Petroleum Business Tax	422	400	395	388
Payroll Tax	0	0	0	0
Total Taxes	6,530	6,563	6,645	6,700
Miscellaneous Receipts	22,754	20,782	21,508	22,553
HCRA	7,274	7,594	7,859	7,949
State University Income	6,526	6,882	7,260	7,661
Lottery	3,525	3,527	3,527	3,527
Medicaid	1,080	1,080	1,080	1,068
Industry Assessments	812	795	795	795
Motor Vehicle Fees	212	212	212	212
All Other	3,325	692	775	1,341
Federal Receipts	84,154	77,853	77,703	79,964
Total	113,438	105,198	105,856	109,217

CASH RECEIPTS
SPECIAL REVENUE FUNDS
(millions of dollars)

	FY 2026 Projected	FY 2027 Projected	Annual \$ Change	Annual % Change
Personal Income Tax	1,352	1,295	(57)	-4.2%
Consumption/Use Taxes	2,269	2,368	99	4.4%
Sales and Use Tax	1,397	1,435	38	2.7%
Cigarette and Tobacco Taxes	509	478	(31)	-6.1%
Vapor Excise Tax	19	19	0	0.0%
Motor Fuel Tax	104	104	0	0.0%
Highway Use Tax	1	1	0	0.0%
Medical Cannabis Excise Tax	3	3	0	0.0%
Adult Use Cannabis Tax	194	284	90	46.4%
Auto Rental Tax	42	44	2	4.8%
Peer to Peer Car Sharing Tax	0	0	0	0.0%
Business Taxes	2,493	2,867	374	15.0%
Corporation Franchise Tax	1,679	2,040	361	21.5%
Corporation and Utilities Tax	106	103	(3)	-2.8%
Insurance Taxes	254	302	48	18.9%
Bank Tax	12	0	(12)	-100.0%
Petroleum Business Tax	442	422	(20)	-4.5%
Payroll Tax	0	0	0	0.0%
Total Taxes	6,114	6,530	416	6.8%
Miscellaneous Receipts	25,745	22,754	(2,991)	-11.6%
HCRA	7,229	7,274	45	0.6%
State University Income	6,233	6,526	293	4.7%
Lottery	3,605	3,525	(80)	-2.2%
Medicaid	1,080	1,080	0	0.0%
Industry Assessments	800	812	12	1.5%
Motor Vehicle Fees	220	212	(8)	-3.6%
All Other	6,578	3,325	(3,253)	-49.5%
Federal Receipts	94,216	84,154	(10,062)	-10.7%
Total	126,075	113,438	(12,637)	-10.0%

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

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

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

	<u>State</u>	<u>Federal</u>	<u>Total</u>
Opening Fund Balance	(1,077)	(378)	(1,455)
Receipts:			
Taxes	1,454	0	1,454
Miscellaneous Receipts	9,035	274	9,309
Federal Receipts	5	2,793	2,798
Total Receipts	10,494	3,067	13,561
Disbursements:			
Assistance and Grants	6,660	877	7,537
State Operations:			
Personal Service	0	0	0
Non-Personal Service	0	0	0
General State Charges	0	0	0
Debt Service	0	0	0
Capital Projects	9,009	1,753	10,762
Total Disbursements	15,669	2,630	18,299
Other Financing Sources (Uses):			
Transfers from Other Funds	5,831	23	5,854
Transfers to Other Funds	(798)	0	(798)
Bond and Note Proceeds	267	0	267
Net Other Financing Sources (Uses)	5,300	23	5,323
Excess (Deficiency) of Receipts and Other Financing Sources (Uses) Over Disbursements	125	460	585
Closing Fund Balance	(952)	82	(870)

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

	<u>State</u>	<u>Federal</u>	<u>Total</u>
Opening Fund Balance	(952)	82	(870)
Receipts:			
Taxes	1,434	0	1,434
Miscellaneous Receipts	12,154	237	12,391
Federal Receipts	5	3,523	3,528
Total Receipts	13,593	3,760	17,353
Disbursements:			
Assistance and Grants	8,473	1,409	9,882
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	9,780	2,170	11,950
Total Disbursements	18,253	3,579	21,832
Other Financing Sources (Uses):			
Transfers from Other Funds	5,117	23	5,140
Transfers to Other Funds	(649)	0	(649)
Bond and Note Proceeds	272	0	272
Net Other Financing Sources (Uses)	4,740	23	4,763
Excess (Deficiency) of Receipts and Other Financing Sources (Uses) Over Disbursements	80	204	284
Closing Fund Balance	(872)	286	(586)

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

	<u>State</u>	<u>Federal</u>	<u>Total</u>
Opening Fund Balance	(872)	286	(586)
Receipts:			
Taxes	1,404	0	1,404
Miscellaneous Receipts	12,569	233	12,802
Federal Receipts	5	3,550	3,555
Total Receipts	13,978	3,783	17,761
Disbursements:			
Assistance and Grants	7,420	1,538	8,958
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	11,162	2,171	13,333
Total Disbursements	18,582	3,709	22,291
Other Financing Sources (Uses):			
Transfers from Other Funds	5,033	24	5,057
Transfers to Other Funds	(848)	0	(848)
Bond and Note Proceeds	302	0	302
Net Other Financing Sources (Uses)	4,487	24	4,511
Excess (Deficiency) of Receipts and Other Financing Sources (Uses) Over Disbursements	(117)	98	(19)
Closing Fund Balance	(989)	384	(605)

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

	<u>State</u>	<u>Federal</u>	<u>Total</u>
Opening Fund Balance	(989)	384	(605)
Receipts:			
Taxes	1,397	0	1,397
Miscellaneous Receipts	11,946	233	12,179
Federal Receipts	5	3,585	3,590
Total Receipts	13,348	3,818	17,166
Disbursements:			
Assistance and Grants	6,813	1,544	8,357
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	11,166	2,200	13,366
Total Disbursements	17,979	3,744	21,723
Other Financing Sources (Uses):			
Transfers from Other Funds	5,168	23	5,191
Transfers to Other Funds	(954)	0	(954)
Bond and Note Proceeds	396	0	396
Net Other Financing Sources (Uses)	4,610	23	4,633
Excess (Deficiency) of Receipts and Other Financing Sources (Uses) Over Disbursements	(21)	97	76
Closing Fund Balance	(1,010)	481	(529)

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

	<u>State</u>	<u>Federal</u>	<u>Total</u>
Opening Fund Balance	(1,010)	481	(529)
Receipts:			
Taxes	1,391	0	1,391
Miscellaneous Receipts	10,573	233	10,806
Federal Receipts	5	3,596	3,601
Total Receipts	11,969	3,829	15,798
Disbursements:			
Assistance and Grants	5,777	1,544	7,321
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	11,169	2,211	13,380
Total Disbursements	16,946	3,755	20,701
Other Financing Sources (Uses):			
Transfers from Other Funds	6,138	24	6,162
Transfers to Other Funds	(1,475)	0	(1,475)
Bond and Note Proceeds	401	0	401
Net Other Financing Sources (Uses)	5,064	24	5,088
Excess (Deficiency) of Receipts and Other Financing Sources (Uses) Over Disbursements	87	98	185
Closing Fund Balance	(923)	579	(344)

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

	FY 2026 Projected	FY 2027 Projected	Annual \$ Change	Annual % Change
Opening Fund Balance	(1,455)	(870)	585	40.2%
Receipts:				
Taxes	1,454	1,434	(20)	-1.4%
Miscellaneous Receipts	9,309	12,391	3,082	33.1%
Federal Receipts	2,798	3,528	730	26.1%
Total Receipts	13,561	17,353	3,792	28.0%
Disbursements:				
Assistance and Grants	7,537	9,882	2,345	31.1%
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	10,762	11,950	1,188	11.0%
Total Disbursements	18,299	21,832	3,533	19.3%
Other Financing Sources (Uses):				
Transfers From Other Funds	5,854	5,140	(714)	-12.2%
Transfers to Other Funds	(798)	(649)	149	18.7%
Bond and Note Proceeds	267	272	5	1.9%
Net Other Financing Sources (Uses)	5,323	4,763	(560)	-10.5%
Excess (Deficiency) of Receipts and Other Financing Sources (Uses) Over Disbursements	585	284	(301)	-51.5%
Closing Fund Balance	(870)	(586)	284	32.6%

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

	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected
Consumption/Use Taxes	627	625	624	625
Motor Fuel Tax	383	377	371	368
Highway Use Tax	135	136	137	138
Auto Rental Tax	109	112	116	119
Business Taxes	550	522	516	509
Corporation and Utilities Tax	10	10	10	10
Petroleum Business Tax	540	512	506	499
Other Taxes	257	257	257	257
Real Estate Transfer Tax	257	257	257	257
Total Taxes	1,434	1,404	1,397	1,391
Miscellaneous Receipts	12,391	12,802	12,179	10,806
Authority Bond Proceeds	10,937	10,933	10,309	9,072
State Park Fees	364	347	280	258
Environmental Revenues	96	96	96	96
Motor Vehicle Fees	730	730	730	730
All Other	264	696	764	650
Federal Receipts	3,528	3,555	3,590	3,601
Total	17,353	17,761	17,166	15,798

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

	FY 2026 Projected	FY 2027 Projected	Annual \$ Change	Annual % Change
Consumption/Use Taxes	622	627	5	0.8%
Motor Fuel Tax	382	383	1	0.3%
Highway Use Tax	134	135	1	0.7%
Auto Rental Tax	106	109	3	2.8%
Business Taxes	575	550	(25)	-4.3%
Corporation and Utilities Tax	8	10	2	25.0%
Petroleum Business Tax	567	540	(27)	-4.8%
Other Taxes	257	257	0	0.0%
Real Estate Transfer Tax	257	257	0	0.0%
Total Taxes	1,454	1,434	(20)	-1.4%
Miscellaneous Receipts	9,309	12,391	3,082	33.1%
Authority Bond Proceeds	7,898	10,937	3,039	38.5%
State Park Fees	327	364	37	11.3%
Environmental Revenues	96	96	0	0.0%
Motor Vehicle Fees	730	730	0	0.0%
All Other	258	264	6	2.3%
Federal Receipts	2,798	3,528	730	26.1%
Total	13,561	17,353	3,792	28.0%

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

	<u>FY 2026</u> <u>Projected</u>	<u>FY 2027</u> <u>Projected</u>	<u>FY 2028</u> <u>Projected</u>	<u>FY 2029</u> <u>Projected</u>	<u>FY 2030</u> <u>Projected</u>
EDUCATION					
Education School Aid	<u>4</u>	<u>4</u>	<u>4</u>	<u>4</u>	<u>4</u>
Functional Total	<u>4</u>	<u>4</u>	<u>4</u>	<u>4</u>	<u>4</u>
TOTAL CAPITAL OFF-BUDGET SPENDING	<u>4</u>	<u>4</u>	<u>4</u>	<u>4</u>	<u>4</u>

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

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

	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected
Personal Income Tax	35,963	36,611	37,966	40,071
Consumption/Use Taxes	10,360	10,646	10,939	11,237
Sales and Use Tax	10,360	10,646	10,939	11,237
Business Taxes	7,400	9,480	9,625	9,945
Pass Through Entity Tax	7,400	9,480	9,625	9,945
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	54,971	58,098	59,971	62,779
Miscellaneous Receipts	450	466	464	464
Mental Hygiene Patient Receipts	285	285	285	285
SUNY Dormitory Fees	0	0	0	0
Health Patient Receipts	163	179	178	178
All Other	2	2	1	1
Federal Receipts	53	45	37	37
Total	55,474	58,609	60,472	63,280

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

	FY 2026 Projected	FY 2027 Projected	Annual \$ Change	Annual % Change
Personal Income Tax	33,949	35,963	2,014	5.9%
Consumption/Use Taxes	10,075	10,360	285	2.8%
Sales and Use Tax	10,075	10,360	285	2.8%
Business Taxes	9,235	7,400	(1,835)	-19.9%
Pass Through Entity Tax	9,235	7,400	(1,835)	-19.9%
Other Taxes	1,139	1,248	109	9.6%
Real Estate Transfer Tax	1,130	1,238	108	9.6%
Employer Compensation Expense Program	9	10	1	11.1%
Total Taxes	54,398	54,971	573	1.1%
Miscellaneous Receipts	537	450	(87)	-16.2%
Mental Hygiene Patient Receipts	412	285	(127)	-30.8%
SUNY Dormitory Fees	0	0	0	0.0%
Health Patient Receipts	93	163	70	75.3%
All Other	32	2	(30)	-93.8%
Federal Receipts	58	53	(5)	-8.6%
Total	54,993	55,474	481	0.9%

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

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

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

	<u>General Fund</u>	<u>State Special Revenue Funds</u>	<u>State Capital Projects Funds</u>	<u>Debt Service Funds</u>	<u>State Funds Total</u>
Opening Fund Balance	56,916	10,289	(1,077)	117	66,245
Receipts:					
Taxes	63,240	6,114	1,454	54,398	125,206
Miscellaneous Receipts	4,391	24,652	9,035	537	38,615
Federal Receipts	0	(11)	5	58	52
Total Receipts	67,631	30,755	10,494	54,993	163,873
Disbursements:					
Assistance and Grants	83,382	22,751	6,660	0	112,793
State Operations:					
Personal Service	12,112	6,638	0	0	18,750
Non-Personal Service	3,774	4,131	0	41	7,946
General State Charges	10,204	1,534	0	0	11,738
Debt Service	0	0	0	4,246	4,246
Capital Projects	0	0	9,009	0	9,009
Total Disbursements	109,472	35,054	15,669	4,287	164,482
Other Financing Sources (Uses):					
Transfers from Other Funds	53,785	3,858	5,831	2,308	65,782
Transfers to Other Funds	(16,823)	1,058	(798)	(52,988)	(69,551)
Bond and Note Proceeds	0	0	267	0	267
Net Other Financing Sources (Uses)	36,962	4,916	5,300	(50,680)	(3,502)
Excess (Deficiency) of Receipts and Use (Reservation) of Fund Balance Over Disbursements	(4,879)	617	125	26	(4,111)
Closing Fund Balance	52,037	10,906	(952)	143	62,134

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

	<u>General Fund</u>	<u>State Special Revenue Funds</u>	<u>State Capital Projects Funds</u>	<u>Debt Service Funds</u>	<u>State Funds Total</u>
Opening Fund Balance	52,037	10,906	(952)	143	62,134
Receipts:					
Taxes	64,708	6,530	1,434	54,971	127,643
Miscellaneous Receipts	3,773	22,182	12,154	450	38,559
Federal Receipts	0	(10)	5	53	48
Total Receipts	68,481	28,702	13,593	55,474	166,250
Disbursements:					
Assistance and Grants	90,641	24,194	8,473	0	123,308
State Operations:					
Personal Service	12,607	6,967	0	0	19,574
Non-Personal Service	4,048	4,326	0	39	8,413
General State Charges	10,979	1,424	0	0	12,403
Debt Service	0	0	0	3,675	3,675
Capital Projects	0	0	9,780	0	9,780
Total Disbursements	118,275	36,911	18,253	3,714	177,153
Other Financing Sources (Uses):					
Transfers from Other Funds	54,468	4,575	5,117	2,331	66,491
Transfers to Other Funds	(9,569)	984	(649)	(54,069)	(63,303)
Bond and Note Proceeds	0	0	272	0	272
Net Other Financing Sources (Uses)	44,899	5,559	4,740	(51,738)	3,460
Excess (Deficiency) of Receipts and Use (Reservation) of Fund Balance Over Disbursements	(4,895)	(2,650)	80	22	(7,443)
Closing Fund Balance	47,142	8,256	(872)	165	54,691

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

	<u>General Fund</u>	<u>State Special Revenue Funds</u>	<u>State Capital Projects Funds</u>	<u>Debt Service Funds</u>	<u>State Funds Total</u>
Receipts:					
Taxes	67,428	6,563	1,404	58,098	133,493
Miscellaneous Receipts	2,792	20,209	12,569	466	36,036
Federal Receipts	0	(8)	5	45	42
Total Receipts	<u>70,220</u>	<u>26,764</u>	<u>13,978</u>	<u>58,609</u>	<u>169,571</u>
Disbursements:					
Assistance and Grants	96,810	22,044	7,420	0	126,274
State Operations:					
Personal Service	13,010	7,147	0	0	20,157
Non-Personal Service	3,948	4,450	0	39	8,437
General State Charges	11,943	1,467	0	0	13,410
Debt Service	0	0	0	5,453	5,453
Capital Projects	0	0	11,162	0	11,162
Total Disbursements	<u>125,711</u>	<u>35,108</u>	<u>18,582</u>	<u>5,492</u>	<u>184,893</u>
Other Financing Sources (Uses):					
Transfers from Other Funds	53,989	4,130	5,033	2,265	65,417
Transfers to Other Funds	(9,075)	2,336	(848)	(55,359)	(62,946)
Bond and Note Proceeds	0	0	302	0	302
Net Other Financing Sources (Uses)	<u>44,914</u>	<u>6,466</u>	<u>4,487</u>	<u>(53,094)</u>	<u>2,773</u>
Use (Reservation) of Fund Balance:					
Economic Uncertainties	862				
Extraordinary Monetary Settlements	25				
Timing of PTET/PIT Credits	(251)				
Timing of Resource Management	4,713				
Rainy Day Reserve	(862)				
Total Use (Reservation) of Fund Balance	<u>4,487</u>				
Excess (Deficiency) of Receipts and Use (Reservation) of Fund Balance Over Disbursements	<u>(6,090)</u>				

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

	<u>General Fund</u>	<u>State Special Revenue Funds</u>	<u>State Capital Projects Funds</u>	<u>Debt Service Funds</u>	<u>State Funds Total</u>
Receipts:					
Taxes	69,704	6,645	1,397	59,971	137,717
Miscellaneous Receipts	2,673	20,935	11,946	464	36,018
Federal Receipts	0	(7)	5	37	35
Total Receipts	<u>72,377</u>	<u>27,573</u>	<u>13,348</u>	<u>60,472</u>	<u>173,770</u>
Disbursements:					
Assistance and Grants	101,859	21,715	6,813	0	130,387
State Operations:					
Personal Service	12,805	7,371	0	0	20,176
Non-Personal Service	3,946	4,609	0	39	8,594
General State Charges	12,982	1,508	0	0	14,490
Debt Service	0	0	0	6,054	6,054
Capital Projects	0	0	11,166	0	11,166
Total Disbursements	<u>131,592</u>	<u>35,203</u>	<u>17,979</u>	<u>6,093</u>	<u>190,867</u>
Other Financing Sources (Uses):					
Transfers from Other Funds	55,520	4,169	5,168	2,445	67,302
Transfers to Other Funds	(9,497)	2,354	(954)	(56,801)	(64,898)
Bond and Note Proceeds	0	0	396	0	396
Net Other Financing Sources (Uses)	<u>46,023</u>	<u>6,523</u>	<u>4,610</u>	<u>(54,356)</u>	<u>2,800</u>
Use (Reservation) of Fund Balance:					
Timing of PTET/PIT Credits	(285)				
Timing of Resource Management	4,453				
Total Use (Reservation) of Fund Balance	<u>4,168</u>				
Excess (Deficiency) of Receipts and Use (Reservation) of Fund Balance Over Disbursements	<u>(9,024)</u>				

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

	<u>General Fund</u>	<u>State Special Revenue Funds</u>	<u>State Capital Projects Funds</u>	<u>Debt Service Funds</u>	<u>State Funds Total</u>
Receipts:					
Taxes	72,884	6,700	1,391	62,779	143,754
Miscellaneous Receipts	2,632	21,980	10,573	464	35,649
Federal Receipts	0	(7)	5	37	35
Total Receipts	<u>75,516</u>	<u>28,673</u>	<u>11,969</u>	<u>63,280</u>	<u>179,438</u>
Disbursements:					
Assistance and Grants	107,672	21,503	5,777	0	134,952
State Operations:					
Personal Service	13,101	7,603	0	0	20,704
Non-Personal Service	4,240	4,786	0	39	9,065
General State Charges	14,086	1,549	0	0	15,635
Debt Service	0	0	0	6,587	6,587
Capital Projects	0	0	11,169	0	11,169
Total Disbursements	<u>139,099</u>	<u>35,441</u>	<u>16,946</u>	<u>6,626</u>	<u>198,112</u>
Other Financing Sources (Uses):					
Transfers from Other Funds	57,976	4,130	6,138	2,176	70,420
Transfers to Other Funds	(10,194)	2,422	(1,475)	(58,806)	(68,053)
Bond and Note Proceeds	0	0	401	0	401
Net Other Financing Sources (Uses)	<u>47,782</u>	<u>6,552</u>	<u>5,064</u>	<u>(56,630)</u>	<u>2,768</u>
Use (Reservation) of Fund Balance:					
Timing of PTET/PIT Credits	(620)				
Timing of Resource Management	3,663				
Total Use (Reservation) of Fund Balance	<u>3,043</u>				
Excess (Deficiency) of Receipts and Use (Reservation) of Fund Balance Over Disbursements					<u>(12,758)</u>

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

	<u>FY 2026 Projected</u>	<u>FY 2027 Projected</u>	<u>Annual \$ Change</u>	<u>Annual % Change</u>
Opening Fund Balance	66,245	62,134	(4,111)	-6.2%
Receipts:				
Taxes	125,206	127,643	2,437	1.9%
Miscellaneous Receipts	38,615	38,559	(56)	-0.1%
Federal Receipts	52	48	(4)	-7.7%
Total Receipts	163,873	166,250	2,377	1.5%
Disbursements:				
Assistance and Grants	112,793	123,308	10,515	9.3%
State Operations:				
Personal Service	18,750	19,574	824	4.4%
Non-Personal Service	7,946	8,413	467	5.9%
General State Charges	11,738	12,403	665	5.7%
Debt Service	4,246	3,675	(571)	-13.4%
Capital Projects	9,009	9,780	771	8.6%
Total Disbursements	164,482	177,153	12,671	7.7%
Other Financing Sources (Uses):				
Transfers from Other Funds	65,782	66,491	709	1.1%
Transfers to Other Funds	(69,551)	(63,303)	6,248	9.0%
Bond and Note Proceeds	267	272	5	1.9%
Net Other Financing Sources (Uses)	(3,502)	3,460	6,962	198.8%
Excess (Deficiency) of Receipts and Other Financing Sources (Uses) Over Disbursements	(4,111)	(7,443)	(3,332)	-81.1%
Closing Fund Balance	62,134	54,691	(7,443)	-12.0%

**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 Projected	February Projected	March Projected	Total
OPENING BALANCE	56,916	61,092	54,894	53,590	53,324	53,238	57,638	52,430	47,881	53,947	56,859	51,444	56,916
RECEIPTS:													
Personal Income Tax	4,847	1,912	2,846	2,248	2,125	2,779	1,010	1,349	3,343	4,084	3,294	2,762	32,599
Consumption/Use Taxes	790	797	983	848	866	1,025	882	853	1,002	922	757	870	10,595
Business Taxes	994	135	3,469	103	132	3,067	(262)	(4)	4,596	409	21	5,775	18,435
Other Taxes	169	154	76	113	152	131	169	133	151	122	121	120	1,611
Total Taxes	6,800	2,998	7,374	3,312	3,275	7,002	1,799	2,331	9,092	5,537	4,193	9,527	63,240
Abandoned Property	1	0	0	0	10	100	30	130	0	40	20	369	700
ABC License Fee	5	3	5	4	6	6	7	5	5	5	5	4	60
Investment Income	222	217	221	200	194	193	192	183	159	161	83	84	2,109
Licenses, Fees, etc.	112	36	56	86	35	97	87	74	81	6	6	5	681
Motor Vehicle Fees	24	37	26	47	18	27	(5)	8	45	19	17	34	297
Reimbursements	(16)	122	103	(48)	89	42	37	(15)	(35)	10	9	18	316
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	2	6	58	228
Total Miscellaneous Receipts	355	419	425	301	357	511	365	396	301	243	146	572	4,391
Federal Receipts	0	0	0	0	0	0	0	1	0	0	0	0	0
PIT in Excess of Revenue Bond Debt Service	4,876	1,904	2,846	2,154	1,902	2,936	1,011	1,341	3,349	4,538	144	3,175	30,176
PTET in Excess of Revenue Bond Debt Service	40	88	1,841	(13)	(3)	1,554	(412)	(11)	3,055	249	29	2,818	9,235
ECEP in Excess of Revenue Bond Debt Service	0	0	0	0	0	0	0	0	1	0	0	8	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	857	717	837	9,943
Real Estate Taxes in Excess of CW/CA Debt Service	90	113	80	84	125	101	97	92	92	(3)	(2)	230	1,099
All Other	293	162	157	419	938	154	143	139	250	219	172	277	3,323
Total Transfers from Other Funds	5,960	2,949	5,973	3,422	3,767	5,753	1,637	2,363	7,696	5,860	1,060	7,345	53,785
TOTAL RECEIPTS	13,115	6,366	13,772	7,035	7,399	13,266	3,801	5,091	17,089	11,640	5,399	17,443	121,416
DISBURSEMENTS:													
School Aid	2,357	5,064	1,426	268	767	1,988	785	1,931	2,992	1,305	1,249	11,739	31,871
Higher Education	60	39	920	186	53	157	564	36	140	85	548	763	3,551
All Other Education	45	264	239	731	169	365	74	67	235	270	146	545	3,150
Medicaid - DOH	3,130	3,695	1,482	2,991	3,156	1,336	3,339	3,024	1,489	2,301	1,531	(1,361)	26,113
Public Health	43	48	55	89	34	168	78	33	125	(38)	64	144	843
Mental Hygiene	162	122	1,379	343	107	1,371	259	210	1,409	322	1,621	1,323	8,628
Children and Families	72	89	154	59	35	330	611	125	480	446	212	449	3,062
Temporary & Disability Assistance	118	203	149	120	134	118	146	1,010	127	201	192	669	3,187
Transportation	0	51	22	46	27	0	0	59	21	1	38	19	284
Unrestricted Aid	0	13	389	35	51	118	7	0	186	1	1	66	867
All Other	98	91	(32)	27	165	(124)	112	110	163	131	350	735	1,826
Total Assistance and Grants	6,085	9,679	6,183	4,895	4,698	5,827	5,975	6,605	7,367	5,025	5,952	15,091	83,382
Personal Service	1,017	1,130	825	1,182	895	888	1,106	931	1,166	980	977	1,015	12,112
Non-Personal Service	172	259	246	308	306	323	261	286	323	366	384	374	3,774
Total State Operations	1,189	1,389	1,071	1,490	1,201	1,218	1,367	1,217	1,489	1,346	1,361	1,548	15,886
General State Charges	896	627	558	677	523	607	631	563	609	610	2,434	1,469	10,204
Debt Service	7	1	0	57	(8)	(3)	12	(6)	0	214	(13)	40	301
Capital Projects	416	440	698	(198)	930	850	923	861	1,512	941	1,013	(3,039)	5,347
SUNY Operations	246	337	350	311	66	14	287	6	6	11	3	193	1,842
Other Purposes	100	91	6,216	69	75	349	87	113	40	581	64	1,548	9,333
Total Transfers to Other Funds	769	869	7,264	239	1,063	1,214	1,036	1,255	1,558	1,747	1,067	(1,258)	16,823
TOTAL DISBURSEMENTS	8,939	12,564	15,076	7,301	7,485	8,866	9,009	9,640	11,023	8,728	10,814	16,850	126,295
Excess/(Deficiency) of Receipts over Disbursements	4,176	(6,198)	(1,304)	(266)	(86)	4,400	(5,208)	(4,549)	6,066	2,912	(5,415)	593	(4,879)
CLOSING BALANCE	61,092	54,894	53,590	53,324	53,238	57,638	52,430	47,881	53,947	56,859	51,444	52,037	52,037

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 Projected	February Projected	March Projected	Intra-Fund Transfer Eliminations	Total
OPENING BALANCE	67,322	72,851	67,443	66,156	66,292	67,291	68,594	64,089	60,527	65,929	70,418	67,939		67,322
RECEIPTS:														
Personal Income Tax	9,693	3,825	5,692	4,496	4,250	5,558	2,021	2,696	6,688	10,489	6,527	5,965	0	67,900
Consumption/Use Taxes	1,744	1,713	2,153	1,811	1,855	2,261	1,834	2,261	2,006	1,967	1,626	1,877	0	22,939
Business Taxes	1,320	285	5,761	1,89	200	4,938	(609)	58	8,009	760	117	9,135	0	30,163
Other Taxes	264	268	158	200	280	235	270	228	252	204	206	185	0	2,750
Total Taxes	13,021	6,091	13,764	6,696	6,585	12,992	3,574	4,816	17,155	13,420	8,476	17,162	0	123,752
Abandoned Property	1	0	0	0	10	100	30	130	0	40	20	369	0	700
ABC License Fee	5	3	5	4	6	6	7	5	5	5	5	4	0	60
HCRRA	587	585	606	625	596	604	622	573	644	588	588	611	0	7,229
Investment Income	222	217	221	200	194	193	192	183	159	161	83	84	0	2,109
Licenses, Fees, etc.	112	36	56	86	35	97	87	74	81	6	6	5	0	681
Lottery	335	245	254	324	266	307	333	268	354	237	231	451	0	3,605
Medicaid	85	89	95	86	100	90	83	96	94	90	83	83	0	1,080
Motor Vehicle Fees	55	55	43	63	41	42	13	21	61	40	35	52	0	517
Reimbursements	(16)	122	103	(48)	89	41	37	(15)	(35)	10	9	18	0	316
State University Income	471	415	372	482	500	773	566	504	423	582	852	293	0	6,233
Extraordinary Settlements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Other Transactions	549	479	459	492	1,067	637	1,073	1,597	598	1,141	270	(1,312)	0	7,050
Total Miscellaneous Receipts	2,406	2,246	2,214	2,314	2,901	2,890	3,042	3,436	2,384	2,900	2,189	658	0	29,580
Federal Receipts	29	0	0	1	20	7	0	1	0	0	(10)	(1)	0	47
TOTAL RECEIPTS	15,456	8,337	15,978	9,011	9,506	15,889	6,616	8,253	19,539	16,320	10,655	17,819	0	153,379
DISBURSEMENTS:														
School Aid	2,357	5,069	1,706	268	767	5,864	955	2,101	3,162	1,475	1,419	12,042	0	37,185
Higher Education	60	39	920	186	53	157	564	36	140	85	548	763	0	3,551
All Other Education	45	264	239	731	169	365	74	67	236	271	147	555	0	3,163
STAR	0	0	0	0	0	0	0	0	0	1,330	0	22	0	1,352
Medicaid - DOH	3,579	3,695	2,271	3,547	3,596	1,859	3,864	3,547	1,880	2,897	2,402	1,136	0	34,273
Public Health	128	154	516	182	222	394	282	155	377	70	144	438	0	3,062
Mental Hygiene	163	125	1,390	354	110	1,382	281	125	1,430	337	1,622	1,358	0	8,765
Children and Families	72	89	154	59	35	330	611	125	480	447	213	450	0	3,065
Temporary & Disability Assistance	118	203	151	121	134	118	147	1,010	128	202	193	672	0	3,197
Transportation	93	689	397	648	387	387	442	797	1,196	77	119	130	0	5,372
Unrestricted Aid	0	13	389	35	51	118	7	0	186	1	1	66	0	867
All Other	137	184	12	83	227	(73)	166	181	244	251	380	489	0	2,281
Total Assistance and Grants	6,752	10,524	8,145	6,214	5,761	10,901	7,393	8,232	9,459	7,443	7,188	18,121	0	106,133
Personal Service	1,528	1,639	1,296	1,959	1,384	1,362	1,643	1,448	1,897	1,558	1,520	1,516	0	18,750
Non-Personal Service	489	542	591	640	625	670	627	567	658	830	811	896	0	7,946
Total State Operations	2,017	2,181	1,887	2,599	2,009	2,032	2,270	2,015	2,555	2,388	2,331	2,412	0	26,696
General State Charges	941	782	651	769	596	768	748	742	842	761	2,538	1,600	0	11,738
Debt Service	4	15	9	0	48	212	1	6	7	0	278	3,666	0	4,246
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	10,592	12,335	25,799	0	148,813
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	6,395	1,343	8,582	(588)	59,951
Transfers to other funds	(6,757)	(3,855)	(13,296)	(3,510)	(4,154)	(6,992)	(2,689)	(3,636)	(9,221)	(7,634)	(2,142)	(5,455)	588	(68,753)
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)	(1,239)	(795)	(3,127)	0	(8,802)
Excess/(Deficiency) of Receipts over Disbursements	5,529	(5,408)	(1,287)	136	999	1,303	(4,505)	(3,562)	5,402	4,489	(2,479)	(4,853)	0	(4,236)
CLOSING BALANCE	72,851	67,443	66,156	66,292	67,291	68,594	64,089	60,527	65,929	70,418	67,939	63,086	0	63,086

**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 Projected	February Projected	March Projected	Intra-Fund Transfer Eliminations	Total
OPENING BALANCE	73,696	81,645	74,935	72,642	73,015	74,405	75,214	71,891	67,984	72,057	76,984	73,413		73,696
RECEIPTS:														
Personal Income Tax	9,693	3,825	5,692	4,496	4,250	5,558	2,021	2,696	6,688	10,489	6,527	5,965	0	67,900
Consumption/Use Taxes	1,791	1,756	2,220	1,855	1,900	2,335	1,939	1,874	2,271	2,019	1,667	1,934	0	23,561
Business Taxes	1,367	335	5,813	236	251	4,990	(558)	102	8,058	806	160	9,178	0	30,738
Other Taxes	264	268	184	225	306	261	296	253	278	230	232	210	0	3,007
Total Taxes	13,115	6,184	13,909	6,812	6,707	13,144	3,698	4,925	17,295	13,544	8,586	17,287	0	125,206
Abandoned Property	1	0	0	0	10	100	30	130	0	40	20	369	0	700
ABC License Fee	5	3	5	4	6	6	7	5	5	5	5	4	0	60
HCRRA	587	585	606	625	596	604	622	573	644	588	588	611	0	7,229
Investment Income	222	217	221	200	194	193	192	183	159	161	83	84	0	2,109
Licenses, Fees, etc.	112	36	56	86	35	97	87	74	81	6	6	5	0	681
Lottery	335	245	254	324	266	307	333	268	354	237	231	451	0	3,605
Medicaid	85	89	95	86	100	90	96	96	94	90	83	83	0	1,080
Motor Vehicle Fees	55	55	43	63	41	41	13	21	61	40	35	52	0	517
Reimbursements	(16)	122	103	(48)	89	42	37	(15)	(35)	10	9	18	0	316
State University Income	471	415	372	482	500	773	566	504	423	582	852	293	0	6,233
Extraordinary Settlements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Other Transactions	682	740	674	1,832	1,217	790	1,634	1,756	757	1,348	418	5,604	0	17,452
Total Miscellaneous Receipts	2,539	2,507	2,429	3,654	3,051	3,043	3,603	3,595	2,543	3,107	2,337	7,574	0	39,982
Federal Receipts	10,461	6,868	7,842	8,793	9,134	7,351	9,539	7,891	7,258	7,938	7,609	6,388	0	97,072
TOTAL RECEIPTS	26,115	15,559	24,180	19,259	18,892	23,538	16,840	16,411	27,096	24,589	18,532	31,249	0	262,260
DISBURSEMENTS:														
School Aid	2,969	5,425	2,007	559	857	5,984	1,116	2,235	3,527	1,883	1,789	12,444	0	40,795
Higher Education	60	39	932	187	53	157	564	36	145	85	548	757	0	3,563
All Other Education	124	328	301	767	225	446	132	114	286	393	263	780	0	4,159
STAR	0	0	0	0	0	0	0	0	0	1,330	0	22	0	1,352
Medicaid - DOH	9,639	9,643	7,878	9,738	9,544	7,134	10,998	9,943	8,035	7,884	8,184	7,476	0	106,096
Public Health	375	334	971	421	577	978	463	425	849	252	354	837	0	6,836
Mental Hygiene	199	150	1,426	402	133	1,411	304	257	1,470	352	1,639	1,403	0	9,146
Children and Families	130	144	456	189	138	718	757	205	522	483	249	485	0	4,476
Temporary & Disability Assistance	453	406	1,050	419	407	541	522	1,169	472	479	489	853	0	7,260
Transportation	133	727	583	676	443	648	516	1,184	1,818	153	207	1,481	0	8,569
Unrestricted Aid	0	13	389	35	51	118	7	0	186	1	1	66	0	867
All Other	430	962	719	954	1,273	1,89	507	834	1,031	1,192	1,291	(971)	0	8,411
Total Assistance and Grants	14,512	18,171	16,712	14,347	13,701	18,324	15,886	16,402	18,341	14,487	15,014	25,633	0	201,550
Personal Service	1,598	1,702	1,387	2,049	1,450	1,425	1,715	1,519	1,987	1,604	1,546	1,505	0	19,487
Non-Personal Service	556	680	711	763	793	983	780	729	805	1,008	1,336	967	0	10,111
Total State Operations	2,154	2,382	2,098	2,812	2,243	2,408	2,495	2,248	2,792	2,612	2,882	2,472	0	29,598
General State Charges	941	849	688	806	633	799	795	778	872	788	2,561	1,624	0	12,134
Debt Service	4	15	9	0	48	212	1	6	7	0	278	3,666	0	4,246
Capital Projects	552	853	930	922	872	905	982	871	1,024	1,268	1,363	220	0	10,762
TOTAL DISBURSEMENTS	18,163	22,270	20,437	18,887	17,497	22,648	20,159	20,305	23,036	19,155	22,098	33,615	0	258,270
OTHER FINANCING SOURCES (USES):														
Transfers from other funds	6,958	4,082	7,484	4,031	5,006	7,179	2,904	3,680	9,473	7,359	2,377	5,860	(588)	65,805
Transfers to other funds	(6,961)	(4,081)	(13,520)	(4,030)	(5,011)	(7,260)	(2,908)	(3,683)	(9,470)	(7,866)	(2,382)	(6,675)	588	(73,259)
Bond and note proceeds	0	0	0	0	0	0	0	0	0	0	0	267	0	267
NET OTHER FINANCING SOURCES/(USES)	(3)	1	(6,036)	1	(5)	(81)	(4)	(3)	3	(507)	(5)	(548)	0	(7,187)
Excess/(Deficiency) of Receipts over Disbursements	7,949	(6,710)	(2,293)	373	1,390	809	(3,323)	(3,897)	4,063	4,927	(3,571)	(2,914)	0	(3,197)
CLOSING BALANCE	81,645	74,935	72,642	73,015	74,405	75,214	71,891	67,984	72,057	76,984	73,413	70,499	0	70,499

**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 Projected	February Projected	March Projected	Intra-Fund Transfer Eliminations	Total
OPENING BALANCE	18,118	21,935	21,543	20,847	21,205	22,965	20,080	21,241	22,359	20,709	22,423	22,041		18,118
RECEIPTS:														
Personal Income Tax	0	0	0	0	0	0	0	0	0	1,329	0	23	0	1,352
Consumption/Use Taxes	217	158	231	171	170	258	174	168	244	176	140	162	0	2,269
Business Taxes	286	62	451	98	71	317	65	358	358	102	67	543	0	2,493
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	1,607	207	728	0	6,114
HCRA	587	585	606	625	596	604	622	573	644	588	588	611	0	7,229
State University Income	471	415	372	482	500	566	504	504	423	852	852	293	0	6,333
Lottery	335	245	254	324	266	307	333	268	354	237	231	451	0	3,605
Medicaid	85	89	95	86	100	82	96	96	90	90	90	83	0	1,080
Motor Vehicle Fees	31	18	17	13	20	21	13	18	16	21	18	18	0	220
Other Transactions	499	484	486	478	1,082	591	1,044	1,598	580	1,164	306	(934)	0	7,378
Total Miscellaneous Receipts	2,008	1,836	1,830	2,011	2,564	2,379	2,665	3,052	2,111	2,682	2,085	522	0	25,745
Federal Receipts	10,313	6,665	7,598	8,621	8,912	7,067	9,245	7,679	7,021	7,669	7,354	6,072	0	94,216
TOTAL RECEIPTS	12,824	8,721	10,110	10,901	11,717	10,021	12,149	10,972	9,734	11,958	9,646	7,322	0	126,075
DISBURSEMENTS:														
School Aid	612	355	581	234	90	3,989	323	304	528	558	510	670	0	8,754
Higher Education	0	0	12	1	0	0	0	0	5	0	0	(6)	0	12
All Other Education	78	63	61	33	55	80	57	46	49	108	105	160	0	895
STAR	0	0	0	0	0	0	0	0	0	1,330	0	22	0	1,352
Medicaid - DOH	6,509	5,948	6,396	6,747	6,388	5,798	7,659	6,919	6,546	5,583	6,653	8,837	0	79,983
Public Health	243	248	900	274	481	651	353	331	648	211	265	482	0	5,087
Mental Hygiene	31	20	25	40	21	28	41	35	36	23	11	46	0	357
Children and Families	58	55	302	130	103	388	146	80	42	37	37	36	0	1,414
Temporary & Disability Assistance	335	175	901	263	273	423	366	159	309	278	263	183	0	3,928
Transportation	95	642	386	605	377	395	742	1,183	86	80	85	86	0	5,131
Unrestricted Aid	0	0	0	0	0	0	0	0	0	0	0	0	0	0
All Other	211	606	451	694	347	34	215	368	261	433	270	(192)	0	3,698
Total Assistance and Grants	8,172	8,112	10,015	9,021	8,135	11,786	9,615	8,984	9,607	8,641	8,199	10,324	0	110,611
Personal Service	581	572	562	867	555	537	609	588	821	624	569	490	0	7,375
Non-Personal Service	384	421	465	440	480	651	519	442	481	642	952	419	0	6,296
Total State Operations	965	993	1,027	1,307	1,035	1,188	1,128	1,030	1,302	1,266	1,521	909	0	13,671
General State Charges	45	222	130	129	110	192	164	215	263	178	127	155	0	1,930
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	10,085	9,847	11,388	0	126,212
OTHER FINANCING SOURCES (USES):														
Transfers from Other Funds	380	469	650	459	168	547	137	423	62	95	71	985	(588)	3,858
Transfers to Other Funds	(205)	(255)	(284)	(545)	(845)	(287)	(218)	(48)	(274)	(254)	(252)	229	588	(2,650)
NET OTHER FINANCING SOURCES/(USES)	175	214	366	(86)	(677)	260	(81)	375	(212)	(159)	(181)	1,214	0	1,208
Excess/(Deficiency) of Receipts over Disbursements	3,817	(392)	(696)	358	1,760	(2,885)	1,161	1,118	(4,650)	1,714	(382)	(2,852)	0	1,071
CLOSING BALANCE	21,935	21,543	20,847	21,205	22,965	20,080	21,241	22,359	20,709	22,423	22,041	19,189	0	19,189

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 Projected	February Projected	March Projected	Intra-Fund Transfer Eliminations	Total
OPENING BALANCE	10,289	11,584	12,226	12,376	12,523	13,489	10,871	11,433	12,480	11,745	12,439	12,396	0	10,289
RECEIPTS:														
Personal Income Tax	0	0	0	0	0	0	0	0	0	1,329	0	23	0	1,352
Consumption/Use Taxes	217	158	231	171	170	258	174	168	244	176	140	162	0	2,269
Business Taxes	286	62	451	98	71	317	65	73	358	102	67	543	0	2,493
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	1,607	207	728	0	6,114
HCRA	587	585	606	625	596	604	622	573	644	588	588	611	0	7,229
State University Income	471	415	372	482	500	773	566	504	423	582	852	293	0	6,233
Lottery	335	245	254	324	266	307	333	268	354	237	231	451	0	3,605
Medicaid	85	89	95	86	100	90	82	96	94	90	83	83	0	1,080
Motor Vehicle Fees	31	18	17	16	20	14	18	13	16	21	18	18	0	220
Other Transactions	444	421	410	428	1,026	539	1,005	1,535	535	1,107	241	(1,406)	0	6,285
Total Miscellaneous Receipts	1,953	1,773	1,754	1,961	2,508	2,327	2,626	2,989	2,066	2,625	2,020	50	0	24,652
Federal Receipts	0	0	0	0	0	0	0	0	0	0	(10)	(1)	0	(11)
TOTAL RECEIPTS	2,456	1,993	2,436	2,230	2,749	2,902	2,865	3,230	2,668	4,232	2,217	777	0	30,755
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	1	10	0	13
All Other Education	0	0	0	0	0	0	0	0	1	1,330	0	22	0	1,352
STAR	0	0	0	0	0	0	0	0	0	0	871	2,497	0	8,160
Medicaid - DOH	449	106	789	556	440	523	525	523	391	596	80	294	0	2,219
Public Health	85	106	461	93	188	226	204	122	252	108	80	294	0	2,219
Mental Hygiene	1	3	11	11	3	11	22	3	21	15	1	35	0	137
Children and Families	0	0	0	0	0	0	0	0	0	1	1	1	0	3
Temporary & Disability Assistance	0	0	2	1	0	1	1	0	1	1	1	3	0	10
Transportation	93	638	375	602	370	387	442	738	1,175	76	81	111	0	5,088
Unrestricted Aid	0	0	0	0	0	0	0	0	0	0	0	0	0	0
All Other	39	93	44	56	62	51	54	71	81	120	30	(246)	0	455
Total Assistance and Grants	667	845	1,962	1,319	1,063	5,074	1,418	1,627	2,092	2,418	1,236	3,030	0	22,751
Personal Service	511	509	471	777	489	474	537	517	731	578	543	501	0	6,638
Non-Personal Service	317	283	345	317	312	338	366	280	334	464	427	348	0	4,131
Total State Operations	828	792	816	1,094	801	812	903	797	1,065	1,042	970	849	0	10,769
General State Charges	45	155	93	92	73	161	117	179	233	151	104	131	0	1,534
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	3,611	2,310	4,010	0	35,054
OTHER FINANCING SOURCES (USES):														
Transfers from Other Funds	380	469	650	459	168	547	137	423	62	95	71	985	(588)	3,858
Transfers to Other Funds	(1)	(28)	(65)	(37)	(14)	(20)	(2)	(3)	(75)	(22)	(21)	758	588	1,058
NET OTHER FINANCING SOURCES/(USES)	379	441	585	422	154	527	135	420	(13)	73	50	1,743	0	4,916
Excess/(Deficiency) of Receipts over Disbursements	1,295	642	150	147	966	(2,618)	562	1,047	(735)	694	(43)	(1,490)	0	617
CLOSING BALANCE	11,584	12,226	12,376	12,523	13,489	10,871	11,433	12,480	11,745	12,439	12,396	10,906	0	10,906

**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 Projected	February Projected	March Projected	Total
OPENING BALANCE	7,829	10,351	9,317	8,471	8,682	9,476	9,209	9,808	9,879	8,964	9,984	9,645	7,829
RECEIPTS:													
Miscellaneous Receipts	55	63	76	50	56	52	39	63	45	57	65	472	1,093
Federal Receipts	10,313	6,665	7,598	8,621	8,912	7,067	9,245	7,679	7,021	7,669	7,364	6,073	94,227
TOTAL RECEIPTS	10,368	6,728	7,674	8,671	8,968	7,119	9,284	7,742	7,066	7,726	7,429	6,545	95,320
DISBURSEMENTS:													
School Aid	612	350	301	234	90	113	153	134	358	388	340	367	3,440
Higher Education	0	0	12	1	0	0	0	0	5	0	0	(6)	12
All Other Education	78	63	61	33	55	80	57	46	48	107	104	150	882
STAR	0	0	0	0	0	0	0	0	0	0	0	0	0
Medicaid - DOH	6,060	5,948	5,607	6,191	5,948	5,275	7,134	6,396	6,155	4,987	5,782	6,340	71,823
Public Health	158	142	439	181	293	425	149	209	396	103	185	188	2,868
Mental Hygiene	30	17	14	29	18	17	19	32	15	8	10	11	220
Children and Families	58	55	302	130	103	388	146	80	42	36	36	35	1,411
Temporary & Disability Assistance	335	175	899	262	273	423	365	159	308	277	262	180	3,918
Transportation	2	4	11	3	7	8	13	4	8	4	4	(25)	43
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	313	240	54	3,243
Total Assistance and Grants	7,505	7,267	8,053	7,702	7,072	6,712	8,197	7,357	7,515	6,223	6,963	7,294	87,860
Personal Service	70	63	91	90	66	63	72	71	90	46	26	(11)	737
Non-Personal Service	67	138	120	123	168	313	153	162	147	178	525	71	2,165
Total State Operations	137	201	211	213	234	376	225	233	237	224	551	60	2,902
General State Charges	0	67	37	37	37	31	47	36	30	27	23	24	396
Debt Service	0	0	0	0	0	0	0	0	0	0	0	0	0
Capital Projects	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL DISBURSEMENTS	7,642	7,535	8,301	7,952	7,343	7,119	8,469	7,626	7,782	6,474	7,537	7,378	91,158
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)	(232)	(231)	(529)	(3,708)
NET OTHER FINANCING SOURCES/(USES)	(204)	(227)	(219)	(508)	(831)	(267)	(216)	(45)	(199)	(232)	(231)	(529)	(3,708)
Excess/(Deficiency) of Receipts over Disbursements	2,522	(1,034)	(846)	211	794	(267)	599	71	(915)	1,020	(339)	(1,362)	454
CLOSING BALANCE	10,351	9,317	8,471	8,682	9,476	9,209	9,808	9,879	8,964	9,984	9,645	8,283	8,283

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 Projected	February Projected	March Projected	Total
OPENING BALANCE	117	175	323	190	445	564	85	226	166	237	1,120	4,099	117
RECEIPTS:													
Personal Income Tax	4,846	1,913	2,846	2,248	2,125	2,779	1,011	1,347	3,345	5,076	3,233	3,180	33,949
Consumption/Use Taxes	737	758	939	792	819	978	836	813	960	869	729	845	10,075
Business Taxes	40	88	1,841	(12)	(3)	1,554	(412)	(11)	3,055	249	29	2,817	9,235
Other Taxes	95	114	82	87	128	104	101	95	101	82	85	65	1,139
Total Taxes	5,718	2,873	5,708	3,115	3,069	5,415	1,536	2,244	7,461	6,276	4,076	6,907	54,398
Miscellaneous Receipts	98	54	35	52	36	52	51	51	17	32	23	36	537
Federal Receipts	29	0	0	1	20	7	0	0	0	0	0	1	58
TOTAL RECEIPTS	5,845	2,927	5,743	3,168	3,125	5,474	1,587	2,295	7,478	6,308	4,099	6,944	54,993
DISBURSEMENTS:													
State Operations	0	0	0	15	7	2	0	1	1	0	0	15	41
Debt Service	4	15	9	0	48	212	1	6	7	0	278	3,666	4,246
TOTAL DISBURSEMENTS	4	15	9	15	55	214	1	7	8	0	278	3,681	4,287
OTHER FINANCING SOURCES (USES):													
Transfers from Other Funds	204	194	100	336	126	19	206	30	189	440	212	252	2,308
Transfers to Other Funds	(5,987)	(2,958)	(5,967)	(3,234)	(3,077)	(5,758)	(1,651)	(2,378)	(7,588)	(5,865)	(1,054)	(7,471)	(52,988)
NET OTHER FINANCING SOURCES/(USES)	(5,783)	(2,764)	(5,867)	(2,898)	(2,951)	(5,739)	(1,445)	(2,348)	(7,399)	(5,425)	(842)	(7,219)	(50,680)
Excess/(Deficiency) of Receipts over Disbursements	58	148	(133)	255	119	(479)	141	(60)	71	883	2,979	(3,956)	26
CLOSING BALANCE	175	323	190	445	564	85	226	166	237	1,120	4,099	143	143

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

	2025 April Actuals	May Actuals	June Actuals	July Actuals	August Actuals	September Actuals	October Actuals	November Actuals	December Actuals	January Projected	February Projected	March Projected	Total
OPENING BALANCE	(1,455)	(1,557)	(1,825)	(1,985)	(1,959)	(2,362)	(2,589)	(2,006)	(2,412)	(2,836)	(3,418)	(4,171)	(1,455)
RECEIPTS:													
Consumption/Use Taxes	47	43	67	44	45	74	47	40	65	52	41	57	622
Business Taxes	47	50	52	47	51	52	51	44	49	46	43	43	575
Other Taxes	0	0	26	25	26	26	26	25	26	26	26	25	257
Total Taxes	94	93	145	116	122	152	124	109	140	124	110	125	1,454
Miscellaneous Receipts	78	198	139	1,290	94	101	522	96	114	150	83	6,444	9,309
Federal Receipts	119	203	244	171	202	277	294	211	237	269	255	316	2,798
TOTAL RECEIPTS	291	494	528	1,577	418	530	940	416	491	543	448	6,885	13,561
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	15	12	75	114
Public Health	89	38	16	58	62	159	32	61	76	79	25	211	906
Mental Hygiene	6	8	22	19	5	12	4	12	25	7	7	34	161
School Aid	0	0	0	57	0	7	8	0	0	20	30	35	170
Temporary & Disability Assistance	0	28	0	36	0	0	10	0	36	0	34	1	145
Transportation	38	34	175	25	39	253	61	383	614	72	84	1,376	3,154
All Other Local	121	265	300	233	761	279	180	356	607	628	671	(1,514)	2,887
Total Assistance and Grants	255	380	514	431	868	711	296	813	1,367	821	863	218	7,537
Economic Development	11	13	11	28	25	29	31	28	30	168	160	486	1,020
Parks & the Environment	53	57	134	87	73	73	95	93	91	167	169	573	1,665
Transportation	315	507	408	490	461	479	494	418	439	428	406	488	5,333
Health & Social Welfare	4	6	6	8	7	10	7	10	19	183	235	(308)	187
Mental Hygiene	33	55	57	54	53	48	60	57	71	25	37	112	662
Public Protection	37	52	95	53	40	51	72	46	65	34	78	94	717
Education	71	129	163	145	141	169	158	137	252	171	176	244	1,956
All Other	28	34	56	57	72	46	65	82	57	92	102	(1,469)	(778)
Total Capital Projects	552	853	930	922	872	905	982	871	1,024	1,268	1,363	220	10,762
TOTAL DISBURSEMENTS	807	1,233	1,444	1,353	1,740	1,616	1,278	1,684	2,391	2,089	2,226	438	18,299
OTHER FINANCING SOURCES (USES):													
Transfers from Other Funds	414	470	761	(186)	945	860	924	864	1,526	964	1,034	(2,722)	5,854
Transfers to Other Funds	0	1	(5)	(12)	(26)	(1)	(3)	(2)	(50)	0	(9)	(691)	(798)
Bond and Note Proceeds	0	0	0	0	0	0	0	0	0	0	0	267	267
NET OTHER FINANCING SOURCES/(USES)	414	471	756	(198)	919	859	921	862	1,476	964	1,025	(3,146)	5,323
Excess/(Deficiency) of Receipts over Disbursements	(102)	(268)	(160)	26	(403)	(227)	583	(406)	(424)	(582)	(753)	3,301	585
CLOSING BALANCE	(1,557)	(1,825)	(1,985)	(1,959)	(2,362)	(2,589)	(2,006)	(2,412)	(2,836)	(3,418)	(4,171)	(870)	(870)

**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 Projected	February Projected	March Projected	Total
OPENING BALANCE	(1,077)	(1,139)	(1,406)	(1,635)	(1,574)	(1,973)	(2,186)	(1,653)	(2,072)	(2,538)	(3,158)	(3,965)	(1,077)
RECEIPTS:													
Consumption/Use Taxes	47	43	67	44	45	74	47	40	65	52	41	57	622
Business Taxes	47	50	52	47	51	52	51	44	49	46	43	43	575
Other Taxes	0	0	26	25	26	26	26	25	26	26	26	25	257
Total Taxes	94	93	145	116	122	152	124	109	140	124	110	125	1,454
Miscellaneous Receipts	78	198	139	1,290	94	101	522	95	113	150	83	6,172	9,035
Federal Receipts	0	0	0	0	0	0	0	0	0	1	1	3	5
TOTAL RECEIPTS	172	291	284	1,406	216	253	646	204	253	275	194	6,300	10,494
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	15	12	75	114
Public Health	87	38	16	58	62	82	32	44	76	49	25	187	756
Mental Hygiene	6	8	22	19	5	12	4	4	25	7	7	34	161
School Aid	0	6	0	57	0	7	8	0	7	20	30	35	170
Temporary & Disability Assistance	0	28	0	36	0	0	10	0	36	0	34	1	145
Transportation	2	20	166	6	2	233	24	353	573	32	44	1,024	2,479
All Other Local	121	262	300	233	760	278	179	351	601	620	663	(1,533)	2,835
Total Assistance and Grants	217	363	505	412	830	613	258	761	1,320	743	815	(177)	6,660
Economic Development	11	13	11	28	25	29	31	28	30	168	160	486	1,020
Parks & the Environment	51	55	131	85	70	67	93	92	88	164	167	581	1,644
Transportation	200	327	252	309	300	296	298	277	303	293	271	567	3,693
Health & Social Welfare	3	5	5	7	6	9	6	9	18	181	233	(309)	173
Mental Hygiene	33	55	57	54	53	48	60	57	71	25	37	112	662
Public Protection	35	48	89	50	37	48	65	42	57	23	66	84	644
Education	70	129	163	145	141	169	158	137	252	171	176	243	1,954
All Other	28	34	56	57	72	46	65	82	57	91	101	(1,470)	(781)
Total Capital Projects	431	666	764	735	704	712	776	724	876	1,116	1,211	294	9,009
TOTAL DISBURSEMENTS	648	1,029	1,269	1,147	1,534	1,325	1,034	1,485	2,196	1,859	2,026	117	15,669
OTHER FINANCING SOURCES (USES):													
Transfers from Other Funds	414	470	761	(186)	945	860	924	864	1,526	964	1,034	(2,745)	5,831
Transfers to Other Funds	0	1	(5)	(12)	(26)	(1)	(3)	(2)	(49)	0	(9)	(692)	(798)
Bond and Note Proceeds	0	0	0	0	0	0	0	0	0	0	0	267	267
NET OTHER FINANCING SOURCES/(USES)	414	471	756	(198)	919	859	921	862	1,477	964	1,025	(3,170)	5,300
Excess/(Deficiency) of Receipts over Disbursements	(62)	(267)	(229)	61	(399)	(213)	533	(419)	(466)	(620)	(807)	3,013	125
CLOSING BALANCE	(1,139)	(1,406)	(1,635)	(1,574)	(1,973)	(2,186)	(1,653)	(2,072)	(2,538)	(3,158)	(3,965)	(952)	(952)

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 Projected	February Projected	March Projected	Total
OPENING BALANCE	(378)	(418)	(419)	(350)	(385)	(389)	(403)	(353)	(340)	(298)	(260)	(206)	(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	272	274
Federal Receipts	119	203	244	171	202	277	294	211	237	268	254	313	2,793
TOTAL RECEIPTS	119	203	244	171	202	277	294	212	238	268	254	585	3,067
DISBURSEMENTS:													
Public Health	2	0	0	0	0	77	0	17	0	30	0	24	150
Transportation	36	14	9	19	37	20	37	30	41	40	40	352	675
All Other Local	0	3	0	0	1	1	1	5	6	8	8	19	52
Total Assistance and Grants	38	17	9	19	38	98	38	52	47	78	48	395	877
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	3	2	(8)	21
Transportation	115	180	156	181	161	183	196	141	136	135	135	(79)	1,640
Health & Social Welfare	1	1	1	1	1	1	1	1	1	2	2	1	14
Mental Hygiene	0	0	0	0	0	0	0	0	0	0	0	0	0
Public Protection	2	4	6	3	3	3	7	4	8	11	12	10	73
Education	1	0	0	0	0	0	0	0	0	0	0	1	2
All Other	0	0	0	0	0	0	0	0	0	1	1	1	3
Total Capital Projects	121	187	166	187	168	193	206	147	148	152	152	(74)	1,753
TOTAL DISBURSEMENTS	159	204	175	206	206	291	244	199	195	230	200	321	2,630
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	(4)	0	0	1	0
Bond and Note Proceeds	0	0	0	0	0	0	0	0	0	0	0	0	0
NET OTHER FINANCING SOURCES/(USES)	0	0	0	0	0	0	0	0	(4)	0	0	24	23
Excess/(Deficiency) of Receipts over Disbursements	(40)	(1)	69	(35)	(4)	(14)	50	13	42	38	54	288	460
CLOSING BALANCE	(418)	(419)	(350)	(385)	(389)	(403)	(353)	(340)	(298)	(260)	(206)	82	82

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 Projected	February Projected	March Projected	Total	Intra-Fund Transfer Eliminations
OPENING BALANCE	66,245	71,712	66,037	64,521	64,718	65,318	66,408	62,436	58,455	63,391	67,260	63,974	66,245	
RECEIPTS:														
Personal Income Tax	9,693	3,825	5,692	4,496	4,250	5,558	2,021	2,696	6,688	10,489	6,527	5,965	67,900	0
Consumption/Use Taxes	1,791	1,756	2,220	1,855	1,900	2,335	1,939	1,874	2,271	2,019	1,667	1,934	23,561	0
Business Taxes	1,367	5,813	236	236	251	4,990	(558)	102	8,058	806	160	9,178	30,738	0
Other Taxes	264	268	184	225	306	261	296	253	278	230	232	210	3,007	0
Total Taxes	13,115	6,184	13,909	6,812	6,707	13,144	3,698	4,925	17,295	13,544	8,586	17,287	125,206	0
Abandoned Property	1	0	0	0	10	100	30	130	0	40	20	369	700	0
ABC License Fee	5	3	5	4	6	6	7	5	5	5	5	4	60	0
HCRA	587	585	606	625	596	604	622	573	644	588	588	611	7,229	0
Investment Income	222	217	221	200	194	193	183	183	159	161	161	84	2,109	0
Licenses, Fees, etc.	112	36	56	86	35	97	87	74	81	6	6	5	681	0
Lottery	335	245	254	324	266	307	333	268	354	237	231	451	3,605	0
Medicaid	85	89	95	86	100	90	82	96	94	90	90	83	1,080	0
Motor Vehicle Fees	55	55	43	63	38	41	13	21	61	40	35	52	517	0
Reimbursements	(16)	122	103	(48)	89	42	37	(15)	(35)	10	9	18	316	0
State University Income	471	415	372	482	500	773	566	504	423	582	852	293	6,233	0
Extraordinary Settlements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Other Transactions	627	677	598	1,782	1,161	738	1,595	1,692	711	1,291	353	4,860	16,085	0
Total Miscellaneous Receipts	2,484	2,444	2,353	3,604	2,995	2,991	3,564	3,531	2,497	3,050	2,272	6,830	38,615	0
Federal Receipts	29	0	0	1	20	7	0	1	0	1	(9)	2	52	0
TOTAL RECEIPTS	15,628	8,628	16,262	10,417	9,722	16,142	7,262	8,457	19,792	16,595	10,949	24,119	163,873	0
DISBURSEMENTS:														
School Aid	2,357	5,075	1,706	325	767	5,871	963	2,101	3,169	1,495	1,449	12,077	37,355	0
Higher Education	60	39	920	186	53	157	564	36	140	85	548	763	3,551	0
All Other Education	46	265	240	734	170	366	75	68	238	286	159	630	3,277	0
STAR	0	0	0	0	0	0	0	0	0	0	0	22	1,352	0
Medicaid - DOH	3,579	3,695	2,271	3,547	3,596	1,859	3,864	3,547	1,880	2,897	2,402	1,136	34,273	0
Public Health	215	192	532	240	284	476	314	199	453	119	169	625	3,818	0
Mental Hygiene	169	133	1,412	373	115	1,394	285	225	1,455	344	1,629	1,392	8,926	0
Children and Families	72	89	154	59	35	330	611	125	480	447	213	450	3,065	0
Temporary & Disability Assistance	118	231	151	157	164	118	157	1,010	164	202	227	673	3,342	0
Transportation	95	709	563	654	399	620	466	1,150	1,769	1,109	163	1,154	7,851	0
Unrestricted Aid	0	13	389	35	51	118	7	0	186	1	1	66	867	0
All Other	258	446	312	316	987	205	345	532	845	871	1,043	(1,044)	5,116	0
Total Assistance and Grants	6,969	10,887	8,650	6,626	6,591	11,514	7,651	8,993	10,779	8,186	8,003	17,944	112,793	0
Personal Service	1,528	1,639	1,296	1,959	1,384	1,362	1,643	1,448	1,897	1,558	1,520	1,516	18,750	0
Non-Personal Service	489	542	591	640	625	670	627	567	640	830	811	896	7,946	0
Total State Operations	2,017	2,181	1,887	2,599	2,009	2,032	2,270	2,015	2,555	2,388	2,331	2,412	26,696	0
General State Charges	941	782	651	769	596	768	748	742	842	761	2,538	1,600	11,738	0
Debt Service	4	15	9	0	48	212	1	6	7	0	278	3,666	4,246	0
Capital Projects	431	666	764	735	704	712	776	724	876	1,116	1,211	294	9,009	0
TOTAL DISBURSEMENTS	10,362	14,531	11,961	10,729	9,948	15,238	11,446	12,480	15,059	12,451	14,361	25,916	164,482	0
OTHER FINANCING SOURCES (USES):														
Transfers from other funds	6,958	4,082	7,484	4,031	5,006	7,179	2,904	3,680	9,473	7,359	2,377	5,837	65,782	(588)
Transfers to other funds	(6,757)	(3,854)	(13,301)	(3,522)	(4,180)	(6,993)	(2,692)	(3,638)	(9,270)	(7,634)	(2,151)	(6,147)	(69,551)	588
Bond and note proceeds	0	0	0	0	0	0	0	0	0	0	0	267	267	0
NET OTHER FINANCING SOURCES/(USES)	201	228	(5,817)	509	826	186	212	42	203	(275)	226	(43)	(3,502)	0
Excess/(Deficiency) of Receipts over Disbursements	5,467	(5,675)	(1,516)	197	600	1,090	(3,972)	(3,981)	4,936	3,869	(3,286)	(1,840)	(4,111)	0
CLOSING BALANCE	71,712	66,037	64,521	64,718	65,318	66,408	62,436	58,455	63,391	67,260	63,974	62,134	62,134	0

**CASHFLOW
GENERAL FUND
FY 2027
(millions of dollars)**

	2026 April Projected	May Projected	June Projected	July Projected	August Projected	September Projected	October Projected	November Projected	December Projected	2027 January Projected	February Projected	March Projected	Total
OPENING BALANCE	52,037	56,095	49,080	51,519	50,161	48,195	52,691	47,217	43,657	49,161	52,051	50,287	52,037
RECEIPTS:													
Personal Income Tax	5,320	1,954	2,952	2,315	2,190	2,822	1,194	1,701	3,381	3,723	3,535	3,582	34,669
Consumption/Use Taxes	819	816	1,026	865	857	1,047	893	886	1,034	957	785	902	10,887
Business Taxes	1,481	260	3,766	107	22	3,488	(357)	(13)	4,975	300	(128)	3,745	17,646
Other Taxes	126	125	125	125	125	125	125	125	131	125	124	125	1,506
Total Taxes	7,746	3,155	7,869	3,412	3,194	7,482	1,855	2,699	9,521	5,105	4,316	8,354	64,708
Abandoned Property	0	0	0	0	10	100	30	130	0	30	10	240	550
ABC License Fee	5	5	5	5	5	5	5	5	5	5	5	5	60
Investment Income	135	135	135	136	135	135	135	136	135	135	135	136	1,623
Licenses, Fees, etc.	75	35	50	75	35	80	55	35	45	85	35	75	680
Motor Vehicle Fees	24	37	25	47	18	27	20	14	24	18	16	56	326
Reimbursements	(16)	100	105	(50)	55	40	9	10	34	8	7	31	333
Extraordinary Settlements	0	0	0	0	0	0	0	0	0	0	0	0	0
Other Transactions	14	8	12	10	8	47	9	8	30	9	9	37	201
Total Miscellaneous Receipts	237	320	332	223	266	434	263	338	273	290	217	580	3,775
Federal Receipts	0	0	0	0	0	0	0	0	0	0	0	0	0
PIT in Excess of Revenue Bond Debt Service	5,320	1,946	2,952	2,223	1,346	2,822	1,194	1,694	3,381	4,895	2,226	3,646	33,645
PTET in Excess of Revenue Bond Debt Service	42	100	1,917	(42)	55	1,646	(424)	(19)	3,116	120	26	863	7,400
ECEP in Excess of Revenue Bond Debt Service	0	0	0	0	0	0	0	0	7	1	0	2	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	673	682	887	716	720	972	750	748	894	804	659	868	9,373
Real Estate Taxes in Excess of CW/CA Debt Service	118	116	105	119	117	108	104	92	88	85	90	64	1,206
All Other	295	159	171	328	172	339	232	166	303	272	162	235	2,834
Total Transfers from Other Funds	6,448	3,003	6,032	3,344	2,410	5,887	1,856	2,681	7,789	6,177	3,163	5,678	54,468
TOTAL RECEIPTS	14,431	6,478	14,233	6,979	5,870	13,803	3,974	5,718	17,583	11,572	7,696	14,612	122,949
DISBURSEMENTS:													
School Aid	1,773	5,272	2,087	89	799	2,054	1,063	2,299	3,216	1,586	1,234	12,044	33,516
Higher Education	42	23	983	149	59	187	518	32	132	100	562	837	3,624
All Other Education	51	838	266	350	66	400	66	60	493	141	66	520	3,317
Medicaid - DOH	4,084	3,568	2,068	4,084	3,068	1,084	3,568	2,868	2,084	2,868	868	(1,703)	28,509
Public Health	54	64	77	66	66	77	71	71	98	(15)	89	227	945
Mental Hygiene	130	158	1,660	232	146	1,702	249	197	1,756	200	1,120	1,811	9,361
Children and Families	48	129	388	292	329	261	275	283	717	209	339	1,488	4,758
Temporary & Disability Assistance	117	216	194	158	161	174	143	162	179	159	161	213	2,037
Transportation	0	58	25	2	65	6	8	58	26	0	38	6	284
Unrestricted Aid	501	13	396	1	152	154	8	1	193	1	1	72	1,493
All Other	104	92	62	91	140	(63)	93	112	149	280	335	1,402	2,797
Total Assistance and Grants	6,904	10,431	8,206	5,514	5,051	6,036	6,054	6,143	9,043	5,529	4,813	16,917	90,641
Personal Service	1,146	912	914	1,153	939	988	1,095	949	1,158	965	961	1,427	12,607
Non-Personal Service	223	252	336	297	335	336	335	298	344	364	409	519	4,048
Total State Operations	1,369	1,164	1,250	1,450	1,274	1,324	1,430	1,247	1,502	1,329	1,370	1,946	16,655
General State Charges	990	867	691	678	602	615	713	648	693	654	2,648	1,180	10,979
Debt Service	6	0	0	40	(1)	(2)	26	0	0	281	(12)	(14)	324
Capital Projects	708	651	964	272	762	1,062	1,120	764	725	763	619	(3,766)	4,644
SUNY Operations	246	334	442	347	68	16	19	309	8	7	3	163	1,962
Other Purposes	150	46	241	36	80	256	86	167	108	119	19	1,331	2,639
Total Transfers to Other Funds	1,110	1,031	1,647	695	909	1,332	1,251	1,240	841	1,170	629	(2,286)	9,569
TOTAL DISBURSEMENTS	10,373	13,493	11,794	8,337	7,836	9,307	9,448	9,278	12,079	8,682	9,460	17,757	127,844
Excess/(Deficiency) of Receipts over Disbursements	4,058	(7,015)	2,439	(1,358)	(1,966)	4,496	(5,474)	(3,560)	5,504	2,890	(1,764)	(3,145)	(4,895)
CLOSING BALANCE	56,095	49,080	51,519	50,161	48,195	52,691	47,217	43,657	49,161	52,051	50,287	47,142	47,142

CASHFLOW
STATE OPERATING FUNDS
FY 2027
(millions of dollars)

	2026 April Projected	May Projected	June Projected	July Projected	August Projected	September Projected	October Projected	November Projected	December Projected	2027 January Projected	February Projected	March Projected	Intra-Fund Transfer Eliminations	Total
OPENING BALANCE	63,086	68,392	61,270	64,624	64,196	62,837	63,706	58,428	54,741	59,405	63,430	63,165		63,086
RECEIPTS:														
Personal Income Tax	10,640	3,908	5,904	4,630	4,380	5,644	2,388	3,404	6,762	10,014	7,070	7,183	0	71,927
Consumption/Use Taxes	1,809	1,752	2,315	1,846	1,841	2,315	1,910	1,894	2,290	2,032	1,682	2,003	0	23,615
Business Taxes	1,911	461	6,130	1,65	145	5,563	(672)	43	8,512	540	(47)	5,162	0	27,913
Other Taxes	246	244	232	247	245	236	232	220	228	213	217	194	0	2,794
Total Taxes	14,606	6,365	14,507	6,888	6,611	13,758	3,858	5,561	17,792	12,799	8,922	14,542	0	126,209
Abandoned Property	0	0	0	0	0	100	30	130	0	30	10	240	0	550
ABC License Fee	5	5	5	5	5	5	5	5	5	5	5	5	0	60
HCR	551	551	551	551	551	551	551	551	551	551	551	1,213	0	7,274
Investment Income	135	135	135	136	136	135	135	135	136	135	135	136	0	1,623
Licenses, Fees, etc.	75	35	50	75	35	80	55	35	45	85	35	75	0	680
Lottery	297	233	236	299	244	330	245	248	319	245	239	590	0	3,525
Medicaid	90	90	90	90	90	90	90	90	90	90	90	90	0	1,080
Motor Vehicle Fees	44	55	41	68	37	42	38	30	42	37	32	72	0	538
Reimbursements	(16)	100	105	(50)	105	42	9	34	34	8	7	31	0	333
State University Income	419	276	594	446	582	846	552	486	383	717	853	372	0	6,526
Extraordinary Settlements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Other Transactions	594	389	488	1,065	368	592	951	453	495	779	290	(2,248)	0	4,216
Total Miscellaneous Receipts	2,194	1,869	2,295	2,685	2,112	2,811	2,661	2,174	2,099	2,682	2,247	576	0	26,405
Federal Receipts	0	0	0	0	0	25	0	0	0	0	(9)	27	0	43
TOTAL RECEIPTS	16,800	8,234	16,802	9,573	8,723	16,594	6,519	7,735	19,891	15,481	11,160	15,145	0	152,657
DISBURSEMENTS:														
School Aid	1,773	5,272	2,384	89	799	5,801	1,229	2,465	3,382	1,752	1,400	12,347	0	38,693
Higher Education	42	23	983	149	59	187	518	32	132	100	562	837	0	3,624
All Other Education	52	838	267	350	67	404	68	60	495	141	66	522	0	3,330
STAR	0	0	0	0	0	0	0	1	0	1,284	0	10	0	1,295
Medicaid - DOH	4,577	4,061	2,561	4,727	3,561	1,577	4,211	3,361	2,577	3,511	1,511	2,594	0	38,829
Public Health	135	198	359	147	147	282	209	155	307	71	174	581	0	2,765
Mental Hygiene	135	160	1,666	234	147	1,711	265	217	1,763	217	1,122	1,851	0	9,488
Children and Families	48	129	388	292	341	266	261	282	717	209	339	1,490	0	4,762
Temporary & Disability Assistance	117	216	194	158	161	174	143	162	179	159	161	213	0	2,037
Transportation	83	737	421	413	686	413	460	857	1,320	61	134	67	0	5,652
Unrestricted Aid	501	13	396	1	152	154	8	1	193	1	1	72	0	1,493
All Other	188	180	137	202	220	(8)	195	187	239	214	257	851	0	2,867
Total Assistance and Grants	7,651	11,827	9,756	6,762	6,340	10,966	7,567	7,780	11,304	7,720	5,727	21,435	0	114,835
Personal Service	1,703	1,507	1,432	1,844	1,544	1,512	1,695	1,546	1,857	1,542	1,489	1,903	0	19,574
Non-Personal Service	560	610	667	631	734	695	753	700	673	777	797	816	0	8,413
Total State Operations	2,263	2,117	2,099	2,475	2,278	2,207	2,448	2,246	2,530	2,319	2,286	2,719	0	27,987
General State Charges	1,080	975	777	802	731	704	816	787	873	796	2,735	1,327	0	12,403
Debt Service	0	6	7	0	101	1,235	0	6	7	0	206	2,107	0	3,675
Capital Projects	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL DISBURSEMENTS	10,994	14,925	12,639	10,039	9,450	15,112	10,831	10,819	14,714	10,835	10,954	27,588	0	158,900
OTHER FINANCING SOURCES (USES):														
Transfers from other funds	7,072	3,631	6,908	4,083	2,693	6,487	2,159	3,339	8,088	6,768	3,355	7,325	(534)	61,374
Transfers to other funds	(7,572)	(4,062)	(7,717)	(4,045)	(3,325)	(7,100)	(3,125)	(3,942)	(8,601)	(7,389)	(3,826)	(2,484)	534	(62,654)
Bond and note proceeds	0	0	0	0	0	0	0	0	0	0	0	0	0	0
NET OTHER FINANCING SOURCES/(USES)	(500)	(431)	(809)	38	(632)	(613)	(966)	(603)	(513)	(621)	(471)	4,841	0	(1,280)
Excess/(Deficiency) of Receipts over Disbursements	5,306	(7,122)	3,354	(428)	(1,359)	869	(5,278)	(3,687)	4,664	4,025	(265)	(7,602)	0	(7,523)
CLOSING BALANCE	68,392	61,270	64,624	64,196	62,837	63,706	58,428	54,741	59,405	63,430	63,165	55,563	0	55,563

**CASHFLOW
ALL GOVERNMENTAL FUNDS
FY 2027**
(millions of dollars)

	2026 April Projected	May Projected	June Projected	July Projected	August Projected	September Projected	October Projected	November Projected	December Projected	2027 January Projected	February Projected	March Projected	Intra-Fund Transfer Eliminations	Total
OPENING BALANCE	70,499	75,526	68,102	71,262	70,829	69,191	69,743	65,036	61,074	65,851	69,669	69,148		70,499
RECEIPTS:														
Personal Income Tax	10,640	3,908	5,904	4,630	4,380	5,644	2,388	3,404	6,762	10,014	7,070	7,183	0	71,927
Consumption/Use Taxes	1,854	1,793	2,309	1,893	1,886	2,391	1,955	1,937	2,356	2,080	1,726	2,062	0	24,242
Business Taxes	1,953	506	6,178	2,09	192	5,615	(628)	88	8,560	583	(1)	5,208	0	28,463
Other Taxes	246	244	258	273	271	262	258	246	254	239	243	217	0	3,011
Total Taxes	14,693	6,451	14,649	7,005	6,729	13,912	3,973	5,675	17,932	12,916	9,038	14,670	0	127,643
Abandoned Property	0	0	0	0	10	100	30	130	0	30	10	240	0	550
ABC License Fee	5	5	5	5	5	5	5	5	5	5	5	5	0	60
HCRRA	551	551	551	551	551	551	551	551	551	551	551	1,213	0	7,274
Investment Income	135	135	135	136	135	135	135	136	135	135	135	136	0	1,623
Licenses, Fees, etc.	75	35	50	75	35	80	55	35	45	85	35	75	0	680
Lottery	297	233	236	299	244	330	245	248	319	245	239	590	0	3,525
Medicaid	90	90	90	90	90	90	90	90	90	90	90	90	0	1,080
Motor Vehicle Fees	44	55	41	68	37	42	38	30	42	37	32	72	0	538
Reimbursements	(16)	100	105	(50)	55	40	9	10	34	8	7	31	0	333
State University Income	419	276	594	446	582	846	552	486	383	717	853	372	0	6,526
Extraordinary Settlements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Other Transactions	803	613	707	2,515	619	804	1,820	685	1,660	1,005	526	5,422	0	17,179
Total Miscellaneous Receipts	2,403	2,093	2,514	4,135	2,363	3,023	3,530	2,406	3,264	2,908	2,483	8,246	0	39,368
Federal Receipts	8,560	7,477	8,016	7,557	6,182	7,808	6,499	6,321	7,870	6,755	6,441	8,249	0	87,735
TOTAL RECEIPTS	25,656	16,021	25,179	18,697	15,274	24,743	14,002	14,402	29,066	22,579	17,962	31,165	0	254,746
DISBURSEMENTS:														
School Aid	2,198	5,521	2,898	377	904	6,036	1,399	2,697	3,674	2,033	1,784	12,618	0	42,139
Higher Education	42	23	983	149	59	187	518	32	132	100	562	837	0	3,624
All Other Education	117	972	344	453	125	471	153	126	611	213	131	661	0	4,377
STAR	0	0	0	0	0	0	0	1	0	1,284	0	10	0	1,295
Medicaid - DOH	11,406	9,845	8,309	10,501	8,225	7,370	8,973	8,123	8,461	8,273	6,173	8,217	0	103,876
Public Health	494	415	789	511	379	712	573	377	605	677	399	1,111	0	7,042
Mental Hygiene	166	204	1,702	288	194	1,741	323	270	1,832	249	1,177	1,914	0	10,060
Children and Families	108	251	462	326	449	408	346	320	878	279	390	1,589	0	5,806
Temporary & Disability Assistance	429	528	529	498	516	624	476	476	493	473	475	644	0	6,197
Transportation	132	785	561	862	735	683	506	903	1,805	114	181	1,927	0	9,194
Unrestricted Aid	501	13	396	1	152	154	8	1	193	1	1	72	0	1,493
All Other	656	703	525	677	651	366	720	612	870	666	685	988	0	8,119
Total Assistance and Grants	16,249	19,260	17,593	14,643	12,389	18,657	14,031	13,938	19,554	14,362	11,958	30,588	0	203,222
Personal Service	1,764	1,567	1,492	1,919	1,610	1,570	1,755	1,603	1,933	1,604	1,544	1,961	0	20,322
Non-Personal Service	681	773	831	720	866	889	935	853	826	975	1,000	1,392	0	10,741
Total State Operations	2,445	2,340	2,323	2,639	2,476	2,459	2,690	2,456	2,759	2,579	2,544	3,353	0	31,063
General State Charges	1,107	1,011	809	835	765	736	848	820	908	828	2,767	1,372	0	12,806
Debt Service	0	6	7	0	101	1,235	0	6	7	0	206	2,107	0	3,675
Capital Projects	828	829	1,254	1,014	1,169	1,102	1,142	1,144	1,064	992	1,008	404	0	11,950
TOTAL DISBURSEMENTS	20,629	23,446	21,986	19,131	16,900	24,189	18,711	18,364	24,292	18,761	18,483	37,824	0	262,716
OTHER FINANCING SOURCES (USES):														
Transfers from other funds	7,780	4,294	7,901	4,366	3,459	7,586	3,284	4,109	8,831	7,558	3,996	3,884	(534)	66,514
Transfers to other funds	(7,780)	(4,293)	(7,934)	(4,365)	(3,471)	(7,588)	(3,282)	(4,109)	(8,828)	(7,558)	(3,996)	(4,024)	534	(66,694)
Bond and note proceeds	0	0	0	0	0	0	0	0	0	0	0	272	0	272
NET OTHER FINANCING SOURCES/(USES)	0	1	(33)	1	(12)	(2)	2	0	3	0	0	132	0	92
Excess/(Deficiency) of Receipts over Disbursements	5,027	(7,424)	3,160	(433)	(1,638)	552	(4,707)	(3,962)	4,777	3,818	(521)	(6,527)	0	(7,878)
CLOSING BALANCE	75,526	68,102	71,262	70,829	69,191	69,743	65,036	61,074	65,851	69,669	69,148	62,621	0	62,621

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

	2026 April Projected	May Projected	June Projected	July Projected	August Projected	September Projected	October Projected	November Projected	December Projected	2027 January Projected	February Projected	March Projected	Intra-Fund Transfer Eliminations	Total
OPENING BALANCE	19,189	20,442	20,204	21,110	21,762	21,585	19,241	19,414	19,201	18,257	19,007	19,324		19,189
RECEIPTS:														
Personal Income Tax	0	0	0	0	0	0	0	1	0	1,284	0	10	0	1,295
Consumption/Use Taxes	221	157	232	168	168	272	171	164	266	175	142	232	0	2,368
Business Taxes	388	101	447	100	68	429	109	75	421	120	55	554	0	2,867
Other Taxes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Taxes	609	258	679	268	236	701	280	240	687	1,579	197	796	0	6,530
HCRA	551	551	551	551	551	551	551	551	551	551	551	1,213	0	7,274
State University Income	419	276	594	446	582	846	486	486	383	717	853	372	0	6,526
Lottery	297	233	236	299	244	330	245	248	319	245	239	590	0	3,525
Medicaid	90	90	90	90	90	90	90	90	90	90	90	90	0	1,080
Motor Vehicle Fees	20	18	16	21	19	15	18	18	16	19	16	16	0	212
Other Transactions	592	414	485	1,063	372	552	474	454	474	770	290	(2,277)	0	4,137
Total Miscellaneous Receipts	1,969	1,582	1,972	2,470	1,858	2,384	2,404	1,845	1,835	2,392	2,039	4	0	22,754
Federal Receipts	8,376	7,257	7,742	7,282	5,906	7,459	6,175	5,995	7,594	6,479	6,165	7,724	0	84,154
TOTAL RECEIPTS	10,954	9,097	10,393	10,020	8,000	10,544	8,859	8,080	10,116	10,450	8,401	8,524	0	113,438
DISBURSEMENTS:														
School Aid	412	236	798	275	92	3,969	323	385	445	434	537	567	0	8,473
Higher Education	0	0	0	0	0	0	0	0	0	0	0	0	0	0
All Other Education	59	114	70	94	53	54	75	40	90	58	58	130	0	895
STAR	0	0	0	0	0	0	0	1	0	1,284	0	10	0	1,295
Medicaid - DOH	7,322	6,277	6,241	6,417	5,157	6,286	5,405	5,255	6,377	5,405	5,305	9,920	0	75,367
Public Health	234	287	648	239	239	296	242	242	443	486	443	804	0	4,735
Mental Hygiene	21	15	22	17	15	21	34	37	26	36	15	54	0	313
Children and Families	60	122	74	34	120	147	71	37	161	70	51	101	0	1,048
Temporary & Disability Assistance	312	312	430	340	355	355	329	314	314	314	314	325	0	4,014
Transportation	87	683	400	415	625	411	464	803	1,298	65	100	60	0	5,411
Unrestricted Aid	0	0	0	0	0	0	0	0	0	0	0	0	0	0
All Other	212	146	125	219	168	(62)	282	137	266	78	22	(445)	0	1,148
Total Assistance and Grants	8,719	8,192	8,808	8,050	6,824	11,752	7,279	7,251	9,420	8,230	6,648	11,526	0	102,699
Personal Service	618	655	578	766	671	582	660	654	775	639	583	534	0	7,715
Non-Personal Service	458	521	495	423	531	553	600	535	482	611	591	854	0	6,654
Total State Operations	1,076	1,176	1,073	1,189	1,202	1,135	1,260	1,189	1,257	1,250	1,174	1,388	0	14,369
General State Charges	117	144	118	157	163	121	135	172	215	174	119	192	0	1,827
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	9,912	9,512	9,999	9,396	8,189	13,008	8,674	8,612	10,892	9,654	7,941	13,106	0	118,895
OTHER FINANCING SOURCES (USES):														
Transfers from Other Funds	419	422	765	425	159	513	149	499	140	150	46	1,422	(534)	4,575
Transfers to Other Funds	(208)	(245)	(253)	(397)	(147)	(393)	(161)	(180)	(308)	(186)	(189)	(264)	534	(2,407)
NET OTHER FINANCING SOURCES/(USES)	211	177	512	28	12	120	(12)	(13)	(168)	(143)	(143)	1,158	0	2,168
Excess/(Deficiency) of Receipts over Disbursements	1,253	(238)	906	652	(177)	(2,344)	173	(213)	(944)	750	317	(3,424)	0	(3,289)
CLOSING BALANCE	20,442	20,204	21,110	21,762	21,585	19,241	19,414	19,201	18,257	19,007	19,324	15,900	0	15,900

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

	2026 April Projected	May Projected	June Projected	July Projected	August Projected	September Projected	October Projected	November Projected	December Projected	2027 January Projected	February Projected	March Projected	Intra-Fund Transfer Eliminations	Total
OPENING BALANCE	10,906	12,126	11,851	12,701	13,335	13,111	10,715	10,865	10,633	9,680	10,407	10,693		10,906
RECEIPTS:														
Personal Income Tax	0	0	0	0	0	0	0	1	0	1,284	0	10	0	1,295
Consumption/Use Taxes	221	157	232	168	168	272	171	164	266	175	142	232	0	2,368
Business Taxes	388	101	447	100	68	429	109	75	421	120	55	554	0	2,867
Other Taxes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Taxes	609	258	679	268	236	701	280	240	687	1,579	197	796	0	6,530
HGRA	551	551	551	551	551	551	551	551	551	551	551	1,213	0	7,274
State University Income	419	276	594	446	582	846	552	486	383	717	853	372	0	6,526
Lottery	297	233	236	299	244	330	245	248	319	245	239	590	0	3,525
Medicaid	90	90	90	90	90	90	90	90	90	90	90	90	0	1,080
Motor Vehicle Fees	20	18	16	21	19	15	18	16	18	19	16	16	0	212
Other Transactions	546	346	442	1,018	321	509	903	406	431	726	242	(2,325)	0	3,565
Total Miscellaneous Receipts	1,923	1,514	1,929	2,425	1,807	2,341	2,359	1,797	1,792	2,348	1,991	(44)	0	22,182
Federal Receipts	0	0	0	0	0	0	0	0	0	0	(9)	(1)	0	(10)
TOTAL RECEIPTS	2,532	1,772	2,608	2,693	2,043	3,042	2,639	2,037	2,479	3,927	2,179	751	0	28,702
DISBURSEMENTS:														
School Aid	0	0	297	0	0	3,747	166	166	166	166	166	303	0	5,177
Higher Education	0	0	0	0	0	0	2	0	0	0	0	0	0	0
All Other Education	1	0	1	0	1	4	0	0	2	0	0	2	0	13
STAR	0	0	0	0	0	0	0	1	0	1,284	0	10	0	1,295
Medicaid - DOH	493	493	493	643	493	493	643	493	493	643	643	4,297	0	10,320
Public Health	81	134	282	81	81	205	138	84	209	86	85	354	0	1,820
Mental Hygiene	5	2	6	2	1	9	16	20	7	17	2	40	0	127
Children and Families	0	0	0	0	12	5	(14)	(1)	0	0	0	2	0	4
Temporary & Disability Assistance	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Transportation	83	679	396	411	621	407	460	799	1,294	61	96	61	0	5,368
Unrestricted Aid	0	0	0	0	0	0	0	0	0	0	0	0	0	0
All Other	84	88	75	111	80	60	102	75	90	(66)	(78)	(551)	0	70
Total Assistance and Grants	747	1,396	1,550	1,248	1,289	4,930	1,513	1,637	2,261	2,191	914	4,518	0	24,194
Personal Service	557	595	518	691	605	524	600	597	699	577	528	476	0	6,967
Non-Personal Service	337	358	331	334	399	359	418	382	329	413	388	278	0	4,326
Total State Operations	894	953	849	1,025	1,004	883	1,018	979	1,028	990	916	754	0	11,293
General State Charges	90	108	86	124	129	89	103	139	180	142	87	147	0	1,424
Capital Projects	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL DISBURSEMENTS	1,731	2,457	2,485	2,397	2,422	5,902	2,634	2,755	3,469	3,323	1,917	5,419	0	36,911
OTHER FINANCING SOURCES (USES):														
Transfers from Other Funds	419	422	765	425	159	513	149	499	140	150	46	1,422	(534)	4,575
Transfers to Other Funds	0	(12)	(38)	(87)	(4)	(49)	(4)	(13)	(103)	(27)	(22)	809	534	984
NET OTHER FINANCING SOURCES/(USES)	419	410	727	338	155	464	145	486	37	123	24	2,231	0	5,559
Excess/(Deficiency) of Receipts over Disbursements	1,220	(275)	850	634	(224)	(2,396)	150	(232)	(953)	727	286	(2,437)	0	(2,650)
CLOSING BALANCE	12,126	11,851	12,701	13,335	13,111	10,715	10,865	10,633	9,680	10,407	10,693	8,256	0	8,256

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

	2026 April Projected	May Projected	June Projected	July Projected	August Projected	September Projected	October Projected	November Projected	December Projected	2027 January Projected	February Projected	March Projected	Total
OPENING BALANCE	8,283	8,316	8,353	8,409	8,427	8,474	8,526	8,549	8,568	8,577	8,600	8,631	8,283
RECEIPTS:													
Miscellaneous Receipts	46	68	43	45	51	43	45	48	43	44	48	48	572
Federal Receipts	8,376	7,257	7,742	7,282	5,906	7,459	6,175	5,995	7,594	6,479	6,174	7,725	84,164
TOTAL RECEIPTS	8,422	7,325	7,785	7,327	5,957	7,502	6,220	6,043	7,637	6,523	6,222	7,773	84,736
DISBURSEMENTS:													
School Aid	412	236	501	275	92	222	157	219	279	268	371	264	3,296
Higher Education	0	0	0	0	0	0	0	0	0	0	0	0	0
All Other Education	58	114	69	94	52	50	73	40	88	58	58	128	882
STAR	0	0	0	0	0	0	0	0	0	0	0	0	0
Medicaid - DOH	6,829	5,784	5,748	5,774	4,664	5,793	4,762	4,762	5,884	4,762	4,662	5,623	65,047
Public Health	153	153	366	158	158	366	158	158	234	400	161	450	2,915
Mental Hygiene	16	13	16	15	14	12	18	17	19	19	13	14	186
Children and Families	60	122	74	34	108	142	85	38	161	70	51	99	1,044
Temporary & Disability Assistance	312	312	430	340	355	355	329	314	314	314	314	325	4,014
Transportation	4	4	4	4	4	4	4	4	4	4	4	(1)	43
Unrestricted Aid	0	0	0	0	0	0	0	0	0	0	0	0	0
All Other	128	58	50	108	88	(122)	180	62	176	144	100	106	1,078
Total Assistance and Grants	7,972	6,796	7,258	6,802	5,535	6,822	5,766	5,614	7,159	6,039	5,734	7,008	78,505
Personal Service	61	60	60	75	66	58	60	57	76	62	55	58	748
Non-Personal Service	121	163	164	89	132	194	182	153	153	198	203	576	2,328
Total State Operations	182	223	224	164	198	252	242	210	229	260	258	634	3,076
General State Charges	27	36	32	33	34	32	32	33	35	32	32	45	403
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	8,181	7,055	7,514	6,999	5,767	7,106	6,040	5,857	7,423	6,331	6,024	7,687	81,984
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	(208)	(233)	(215)	(310)	(143)	(344)	(157)	(167)	(205)	(169)	(167)	(1,073)	(3,391)
NET OTHER FINANCING SOURCES/(USES)	(208)	(233)	(215)	(310)	(143)	(344)	(157)	(167)	(205)	(169)	(167)	(1,073)	(3,391)
Excess/(Deficiency) of Receipts over Disbursements	33	37	56	18	47	52	23	19	9	23	31	(987)	(639)
CLOSING BALANCE	8,316	8,353	8,409	8,427	8,474	8,526	8,549	8,568	8,577	8,600	8,631	7,644	7,644

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

	2026 April Projected	May Projected	June Projected	July Projected	August Projected	September Projected	October Projected	November Projected	December Projected	January Projected	February Projected	March Projected	Total
OPENING BALANCE	(870)	(1,182)	(1,521)	(1,771)	(1,794)	(2,120)	(2,489)	(1,941)	(2,235)	(2,131)	(2,361)	(2,648)	(870)
RECEIPTS:													
Consumption/Use Taxes	45	41	68	47	45	76	45	43	66	48	44	59	627
Business Taxes	42	45	48	44	47	52	44	45	48	43	46	46	550
Other Taxes	0	0	26	26	26	26	26	26	26	26	26	23	257
Total Taxes	87	86	142	117	118	154	115	114	140	117	116	128	1,434
Miscellaneous Receipts	163	156	176	1,405	200	169	824	184	1,122	182	188	7,622	12,391
Federal Receipts	184	220	274	275	276	324	324	326	276	276	276	497	3,528
TOTAL RECEIPTS	434	462	592	1,797	594	647	1,263	624	1,538	575	580	8,247	17,353
DISBURSEMENTS:													
Higher Education	0	0	0	0	0	0	0	0	0	0	0	0	0
All Other Education	7	20	8	9	6	17	12	26	28	14	7	11	165
Public Health	206	64	476	206	74	64	206	64	64	206	64	80	1,362
Mental Hygiene	15	31	20	39	33	18	40	36	50	13	42	49	386
School Aid	13	13	13	13	13	13	13	13	13	13	13	7	150
Temporary & Disability Assistance	0	0	0	0	0	0	0	0	0	0	0	106	146
Transportation	45	44	136	445	45	266	42	42	481	49	43	1,861	3,499
All Other Local	340	465	338	367	343	491	345	363	455	308	328	31	4,174
Total Assistance and Grants	626	637	579	1,079	514	869	698	544	1,091	603	497	2,145	9,882
Economic Development	84	79	103	82	82	115	88	82	104	82	89	(139)	851
Parks & the Environment	115	135	197	181	135	181	130	133	204	129	135	319	1,938
Transportation	374	431	476	507	522	600	538	549	502	441	440	875	6,255
Health & Social Welfare	11	14	17	11	18	16	12	16	15	15	13	24	182
Mental Hygiene	41	42	68	38	65	39	56	58	45	60	43	114	669
Public Protection	34	52	62	51	49	51	61	51	60	47	56	77	651
Education	126	146	224	148	229	198	197	190	222	168	171	315	2,334
All Other	43	(70)	107	52	69	(98)	60	65	(88)	50	61	(1,181)	(930)
Total Capital Projects	828	829	1,254	1,014	1,169	1,102	1,142	1,144	1,064	992	1,008	404	11,950
TOTAL DISBURSEMENTS	1,454	1,466	1,833	2,093	1,683	1,971	1,840	1,688	2,155	1,595	1,505	2,549	21,832
OTHER FINANCING SOURCES (USES):													
Transfers from Other Funds	708	663	993	283	766	1,099	1,125	770	743	790	641	(3,441)	5,140
Transfers to Other Funds	0	2	(2)	(10)	(3)	(144)	0	0	(22)	0	(3)	(467)	(649)
Bond and Note Proceeds	0	0	0	0	0	0	0	0	0	0	0	272	272
NET OTHER FINANCING SOURCES/(USES)	708	665	991	273	763	955	1,125	770	721	790	638	(3,636)	4,763
Excess/(Deficiency) of Receipts over Disbursements	(312)	(339)	(250)	(23)	(326)	(369)	548	(294)	104	(230)	(287)	2,062	284
CLOSING BALANCE	(1,182)	(1,521)	(1,771)	(1,794)	(2,120)	(2,489)	(1,941)	(2,235)	(2,131)	(2,361)	(2,648)	(2,648)	(586)

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

	2026 April Projected	May Projected	June Projected	July Projected	August Projected	September Projected	October Projected	November Projected	December Projected	2027 January Projected	February Projected	March Projected	Total
OPENING BALANCE	(952)	(1,223)	(1,566)	(1,870)	(1,883)	(2,237)	(2,663)	(2,123)	(2,466)	(2,389)	(2,609)	(2,928)	(952)
RECEIPTS:													
Consumption/Use Taxes	45	41	68	47	45	76	45	43	66	48	44	59	627
Business Taxes	42	45	48	44	47	52	44	45	46	43	46	46	550
Other Taxes	0	0	26	26	26	26	26	26	26	26	26	23	257
Total Taxes	87	86	142	117	118	154	115	114	140	117	116	128	1,434
Miscellaneous Receipts	144	137	157	1,386	181	150	805	165	1,103	163	169	7,594	12,154
Federal Receipts	0	0	0	0	0	0	0	0	0	0	0	5	5
TOTAL RECEIPTS	231	223	299	1,503	299	304	920	279	1,243	280	285	7,727	13,593
DISBURSEMENTS:													
Higher Education	0	0	0	0	0	0	0	0	0	0	0	0	0
All Other Education	7	20	8	9	6	17	12	26	28	14	7	11	165
Public Health	168	64	64	168	74	64	168	64	64	168	64	82	1,212
Mental Hygiene	15	31	20	39	33	18	40	36	50	13	42	49	386
School Aid	13	13	13	13	13	13	13	13	13	13	13	7	150
Temporary & Disability Assistance	0	0	0	0	0	0	40	0	0	0	0	106	146
Transportation	10	9	101	410	10	231	7	7	446	14	8	1,535	2,788
All Other Local	294	419	292	321	297	445	299	317	409	262	287	(16)	3,626
Total Assistance and Grants	507	556	498	960	433	788	579	463	1,010	484	421	1,774	8,473
Economic Development	84	79	103	82	82	115	88	82	104	82	89	(139)	851
Parks & the Environment	113	133	195	123	133	179	128	131	202	127	133	320	1,917
Transportation	254	281	326	327	342	390	328	339	322	261	260	729	4,159
Health & Social Welfare	10	13	16	10	17	15	11	15	14	14	12	23	170
Mental Hygiene	41	42	68	38	65	39	56	58	45	60	43	114	669
Public Protection	33	49	58	49	46	48	58	49	56	44	52	73	615
Education	125	146	224	148	229	198	197	190	222	168	171	314	2,332
All Other	43	(70)	107	52	69	(98)	60	65	(88)	50	61	(1,184)	(933)
Total Capital Projects	703	673	1,097	829	983	886	926	929	877	806	821	250	9,780
TOTAL DISBURSEMENTS	1,210	1,229	1,595	1,789	1,416	1,674	1,505	1,392	1,887	1,290	1,242	2,024	18,253
OTHER FINANCING SOURCES (USES):													
Transfers from Other Funds	708	663	992	283	766	1,089	1,125	770	743	790	641	(3,453)	5,117
Transfers to Other Funds	0	0	0	(10)	(3)	(145)	0	0	(22)	0	(3)	(466)	(649)
Bond and Note Proceeds	0	0	0	0	0	0	0	0	0	0	0	272	272
NET OTHER FINANCING SOURCES/(USES)	708	663	992	273	763	944	1,125	770	721	790	638	(3,647)	4,740
Excess/(Deficiency) of Receipts over Disbursements	(271)	(343)	(304)	(13)	(354)	(426)	540	(343)	77	(220)	(319)	2,056	80
CLOSING BALANCE	(1,223)	(1,566)	(1,870)	(1,883)	(2,237)	(2,663)	(2,123)	(2,466)	(2,389)	(2,609)	(2,928)	(872)	(872)

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

	2026 April Projected	May Projected	June Projected	July Projected	August Projected	September Projected	October Projected	November Projected	December Projected	2027 January Projected	February Projected	March Projected	Total
OPENING BALANCE	82	41	45	99	89	117	174	182	231	258	248	280	82
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	19	19	19	19	19	19	19	19	19	19	19	28	237
Federal Receipts	184	220	274	275	276	324	324	326	276	276	276	492	3,523
TOTAL RECEIPTS	203	239	293	294	295	343	343	345	295	295	295	520	3,760
DISBURSEMENTS:													
Public Health	38	0	0	38	0	0	38	0	0	38	0	(2)	150
Transportation	35	35	35	35	35	35	35	35	35	35	35	326	711
All Other Local	46	46	46	46	46	46	46	46	46	46	41	47	548
Total Assistance and Grants	119	81	81	119	81	81	119	81	81	119	76	371	1,409
Economic Development	0	0	0	0	0	0	0	0	0	0	0	0	0
Parks & the Environment	2	2	2	2	2	2	2	2	2	2	2	(1)	21
Transportation	120	150	150	180	180	210	210	210	180	180	180	146	2,096
Health & Social Welfare	1	1	1	1	1	1	1	1	1	1	1	1	12
Mental Hygiene	0	0	0	0	0	0	0	0	0	0	0	0	0
Public Protection	1	3	4	2	3	3	3	2	4	3	4	4	36
Education	1	0	0	0	0	0	0	0	0	0	0	1	2
All Other	0	0	0	0	0	0	0	0	0	0	0	3	3
Total Capital Projects	125	156	157	185	186	216	216	215	187	186	187	154	2,170
TOTAL DISBURSEMENTS	244	237	238	304	267	297	335	296	268	305	263	525	3,579
OTHER FINANCING SOURCES (USES):													
Transfers from Other Funds	0	0	1	0	0	10	0	0	0	0	0	12	23
Transfers to Other Funds	0	2	(2)	0	0	1	0	0	0	0	0	(1)	0
Bond and Note Proceeds	0	0	0	0	0	0	0	0	0	0	0	0	0
NET OTHER FINANCING SOURCES/(USES)	0	2	(1)	0	0	11	0	0	0	0	0	11	23
Excess/(Deficiency) of Receipts over Disbursements	(41)	4	54	(10)	28	57	8	49	27	(10)	32	6	204
CLOSING BALANCE	41	45	99	89	117	174	182	231	258	248	280	286	286

CASHFLOW
STATE FUNDS
FY 2027
(millions of dollars)

	2026 April Projected	May Projected	June Projected	July Projected	August Projected	September Projected	October Projected	November Projected	December Projected	2027 January Projected	February Projected	March Projected	Intra-Fund Transfer Eliminations	Total
OPENING BALANCE	62,134	67,169	59,704	62,754	62,313	60,600	61,043	56,305	52,275	57,016	60,821	60,237		62,134
RECEIPTS:														
Personal Income Tax	10,640	3,908	5,904	4,630	4,380	5,644	2,388	3,404	6,762	10,014	7,070	7,183	0	71,927
Consumption/Use Taxes	1,854	1,793	2,309	1,893	1,886	2,391	1,957	1,937	2,356	2,080	1,726	2,062	0	24,242
Business Taxes	1,953	506	6,178	209	192	5,615	(628)	88	8,560	583	(1)	5,208	0	28,463
Other Taxes	246	244	258	273	271	262	258	246	243	239	243	217	0	3,011
Total Taxes	14,693	6,451	14,649	7,005	6,729	13,912	3,973	5,675	17,932	12,916	9,038	14,670	0	127,643
Abandoned Property	0	0	0	0	10	100	30	130	0	30	10	240	0	550
ABC License Fee	5	5	5	5	5	5	5	5	5	5	5	5	0	60
HCRA	551	551	551	551	551	551	551	551	551	551	551	1,213	0	7,274
Investment Income	135	135	135	135	135	135	135	135	135	135	135	136	0	1,623
Licenses, Fees, etc.	75	35	50	75	35	80	55	35	45	85	35	75	0	680
Lottery	297	233	236	299	244	330	245	248	319	245	239	590	0	3,525
Medicaid	90	90	90	90	90	90	90	90	90	90	90	90	0	1,080
Motor Vehicle Fees	44	55	41	68	37	42	38	30	42	37	32	72	0	538
Reimbursements	(16)	100	105	(50)	55	10	9	31	8	8	31	31	0	333
State University Income	419	276	594	446	582	846	552	486	383	717	853	372	0	6,526
Extraordinary Settlements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Other Transactions	738	526	645	742	549	618	1,756	618	1,598	942	459	5,346	0	16,370
Total Miscellaneous Receipts	2,338	2,006	2,452	4,071	2,293	2,961	3,466	2,339	3,202	2,845	2,416	8,170	0	38,559
Federal Receipts	0	0	0	0	0	25	0	0	0	0	(9)	32	0	48
TOTAL RECEIPTS	17,031	8,457	17,101	11,076	9,022	16,898	7,439	8,014	21,134	15,761	11,445	22,872	0	166,250
DISBURSEMENTS:														
School Aid	1,786	5,285	2,397	102	812	5,814	1,242	2,478	3,395	1,765	1,413	12,354	0	38,843
Higher Education	42	23	983	149	59	187	518	32	132	100	562	837	0	3,624
All Other Education	59	858	275	359	73	421	80	86	523	155	73	533	0	3,495
STAR	0	0	0	0	0	0	0	1	0	1,284	0	10	0	1,295
Medicaid - DOH	4,577	4,061	2,561	4,727	3,561	1,577	4,211	3,361	2,577	3,511	1,511	2,594	0	38,829
Public Health	303	262	423	315	221	346	371	219	371	239	238	663	0	3,977
Mental Hygiene	150	191	1,686	273	180	1,729	305	253	1,813	230	1,164	1,900	0	9,874
Children and Families	48	129	388	292	341	266	261	282	717	209	339	1,490	0	4,762
Temporary & Disability Assistance	117	216	194	158	161	174	183	162	179	159	161	319	0	2,183
Transportation	93	746	522	823	696	644	467	864	1,766	75	142	1,602	0	8,440
Unrestricted Aid	501	13	396	1	152	154	8	1	193	1	1	193	0	1,493
All Other	482	599	429	523	517	442	494	504	648	476	544	835	0	6,493
Total Assistance and Grants	8,158	12,383	10,254	7,722	6,773	11,754	8,146	8,243	12,314	8,204	6,448	23,209	0	123,308
Personal Service	1,703	1,507	1,432	1,844	1,544	1,512	1,695	1,546	1,857	1,542	1,489	1,903	0	19,574
Non-Personal Service	560	610	667	631	734	673	753	700	673	816	777	816	0	8,413
Total State Operations	2,263	2,117	2,099	2,475	2,278	2,207	2,448	2,246	2,530	2,319	2,286	2,719	0	27,987
General State Charges	1,080	975	777	802	731	704	816	787	873	796	2,735	1,327	0	12,403
Debt Service	0	6	7	0	101	1,235	0	6	7	0	206	2,107	0	3,675
Capital Projects	703	673	1,097	829	983	886	926	929	877	806	821	250	0	9,780
TOTAL DISBURSEMENTS	12,204	16,154	14,234	11,828	10,866	16,786	12,336	12,211	16,601	12,125	12,196	29,612	0	177,153
OTHER FINANCING SOURCES (USES):														
Transfers from other funds	7,780	4,294	7,900	4,366	3,459	7,576	3,284	4,109	8,831	7,558	3,996	3,872	(534)	66,491
Transfers to other funds	(7,572)	(4,062)	(7,171)	(4,055)	(3,328)	(7,245)	(3,125)	(3,942)	(8,623)	(7,389)	(3,829)	(2,950)	534	(63,303)
Bond and note proceeds	0	0	0	0	0	0	0	0	0	0	0	272	0	272
NET OTHER FINANCING SOURCES/(USES)	208	232	183	311	131	331	159	167	208	169	167	1,194	0	3,460
Excess/(Deficiency) of Receipts over Disbursements	5,035	(7,465)	3,050	(441)	(1,713)	443	(4,738)	(4,030)	4,741	3,805	(584)	(5,546)	0	(7,443)
CLOSING BALANCE	67,169	59,704	62,754	62,313	60,600	61,043	56,305	52,275	57,016	60,821	60,237	54,691	0	54,691

CASH FINANCIAL PLAN
HEALTH CARE REFORM ACT RESOURCES FUND
FY 2026 THROUGH FY 2030
(millions of dollars)

	<u>FY 2026</u> <u>Projected</u>	<u>FY 2027</u> <u>Projected</u>	<u>FY 2028</u> <u>Projected</u>	<u>FY 2029</u> <u>Projected</u>	<u>FY 2030</u> <u>Projected</u>
Opening Fund Balance	14	0	0	0	0
Receipts:					
Taxes	528	497	520	495	471
Miscellaneous Receipts	7,388	7,273	7,594	7,859	7,949
Total Receipts	<u>7,916</u>	<u>7,770</u>	<u>8,114</u>	<u>8,354</u>	<u>8,420</u>
Disbursements and Transfers:					
Medical Assistance Account	4,890	5,110	5,455	5,664	5,672
Hospital Indigent Care	631	631	631	631	631
HCRA Program Account	629	365	328	309	309
Child Health Plus	1,560	1,428	1,451	1,497	1,547
Elderly Pharmaceutical Insurance Coverage	54	56	60	60	60
Qualified Health Plan Administration	30	40	46	49	57
All Other	136	140	143	144	144
Total Disbursements and Transfers	<u>7,930</u>	<u>7,770</u>	<u>8,114</u>	<u>8,354</u>	<u>8,420</u>
Change in Fund Balance	<u>(14)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Closing Fund Balance	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

CASH FINANCIAL PLAN
HEALTH CARE REFORM ACT RESOURCES FUND
FY 2025 and FY 2026
(millions of dollars)

	<u>FY 2025</u> <u>Actuals</u>	<u>FY 2026</u> <u>Projected</u>	<u>Annual</u> <u>Change</u>
Opening Fund Balance	55	14	(41)
Receipts:			
Taxes	574	528	(46)
Miscellaneous Receipts	7,078	7,388	310
Total Receipts	<u>7,652</u>	<u>7,916</u>	<u>264</u>
Disbursements and Transfers:			
Medical Assistance Account	4,891	4,890	(1)
Hospital Indigent Care	662	631	(31)
HCRA Program Account	358	629	271
Child Health Plus	1,573	1,560	(13)
Elderly Pharmaceutical Insurance Coverage	56	54	(2)
Qualified Health Plan Administration	29	30	1
All Other	124	136	12
Total Disbursements and Transfers	<u>7,693</u>	<u>7,930</u>	<u>237</u>
Change in Fund Balance	<u>(41)</u>	<u>(14)</u>	<u>27</u>
Closing Fund Balance	<u>14</u>	<u>0</u>	<u>(14)</u>

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

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

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

	April Actuals	May Actuals	June Actuals	July Actuals	August Actuals	September Actuals	October Actuals	November Actuals	December Actuals	January Projected	February Projected	March Projected	Total
Opening Fund Balance	14	207	881	373	488	589	578	600	652	785	794	540	14
Receipts:													
Taxes	57	43	47	53	46	54	43	39	49	44	28	25	528
Miscellaneous Receipts	587	744	606	625	596	604	622	573	644	588	588	611	7,388
Total Receipts	644	787	653	678	642	658	665	612	693	632	616	636	7,916
Disbursements and Transfers:													
Medical Assistance Account	364	0	700	350	350	350	400	400	256	400	675	645	4,890
Hospital Indigent Care	0	0	0	116	0	83	35	33	46	106	106	106	631
HCRA Program Account	1	23	233	15	78	6	118	25	31	31	3	48	629
Child Health Plus	82	82	225	75	107	220	82	96	204	77	77	233	1,560
Elderly Pharmaceutical Insurance Coverage	2	3	2	4	3	3	3	2	2	3	3	24	54
Qualified Health Plan Administration	1	3	0	1	1	5	2	2	3	2	3	7	30
All Other	1	2	1	2	2	2	3	2	2	3	3	113	136
Total	451	113	1,161	563	541	669	643	560	560	623	870	1,176	7,930
Change in Fund Balance	193	674	(508)	115	101	(11)	22	52	133	9	(254)	(540)	(14)
Closing Fund Balance	207	881	373	488	589	578	600	652	785	794	540	0	0

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

	FY 2026 Projected			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	107	968	48	278	971	50	292	1,025	52	304	1,081	54	316	1,139	56
Receipts:															
Unemployment Taxes	0	2,450	0	0	2,450	0	0	2,450	0	0	2,450	0	0	2,450	0
Miscellaneous Receipts	681	3,252	2	681	3,445	2	683	3,492	2	683	3,547	2	683	3,651	2
Federal Receipts	0	52	0	0	52	0	0	52	0	0	52	0	0	52	0
Total Receipts	681	5,754	2	681	5,947	2	683	5,994	2	683	6,049	2	683	6,153	2
Disbursements:															
Assistance and Grants	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
State Operations:															
Personal Service	166	1,885	0	169	1,941	0	170	1,999	0	170	2,058	0	170	2,119	0
Non-Personal Service	637	661	0	591	648	0	591	611	0	591	580	0	591	595	0
Unemployment Benefits	0	9,502	0	0	2,502	0	0	2,502	0	0	2,502	0	0	2,502	0
General State Charges	83	781	0	86	804	0	86	828	0	86	853	0	86	879	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	886	12,829	0	846	5,895	0	847	5,940	0	847	5,993	0	847	6,095	0
Other Financing Sources (Uses):															
Transfers from Other Funds	386	7,082	0	189	6	0	186	6	0	186	6	0	186	6	0
Transfers to Other Funds	(10)	(4)	0	(10)	(4)	0	(10)	(4)	0	(10)	(4)	0	(10)	(4)	0
Net Other Financing Sources (Uses)	376	7,078	0	179	2	0	176	2	0	176	2	0	176	2	0
Excess (Deficiency) of Receipts and Other Financing Sources (Uses) Over Disbursements	171	3	2	14	54	2	12	56	2	12	58	2	12	60	2
Closing Fund Balance	278	971	50	292	1,025	52	304	1,081	54	316	1,139	56	328	1,199	58

Workforce Impact Summary

General Fund FY 2025 Through FY 2027

	FY 2025 Actuals (03/31/25)	Starting Estimate (03/31/26)	Attritions	New Fills	Fund Shifts	Mergers	Net Change	Ending Estimate (03/31/27)
Major Agencies								
Children and Family Services, Office of	2,333	2,284	(425)	482	0	0	57	2,341
Corrections and Community Supervision, Department of	18,932	23,596	(2,268)	2,301	0	0	33	23,629
Education Department, State	460	439	(45)	63	0	0	18	457
Environmental Conservation, Department of	2,010	1,398	(65)	110	0	0	45	1,443
General Services, Office of	433	522	(48)	78	0	0	30	552
Health, Department of	2,052	2,192	(270)	281	0	0	11	2,203
Information Technology Services, Office of	3,813	4,108	(208)	208	0	0	0	4,108
Labor, Department of	0	1	0	0	0	0	0	1
Mental Health, Office of	13,866	15,143	(1,125)	1,126	0	0	1	15,144
Motor Vehicles, Department of	163	167	(10)	10	0	0	0	167
Parks, Recreation and Historic Preservation, Office of	1,565	1,552	(142)	142	0	0	0	1,552
People with Developmental Disabilities, Office for	18,381	18,730	(1,466)	1,476	0	0	10	18,740
State Police, Division of	5,559	6,116	(242)	249	0	0	7	6,123
Taxation and Finance, Department of	3,632	3,133	(254)	320	0	0	66	3,199
Temporary and Disability Assistance, Office of	1,080	1,133	(101)	101	0	0	0	1,133
Transportation, Department of	2,645	2,545	(505)	505	0	0	0	2,545
Subtotal - Major Agencies	76,924	83,059	(7,174)	7,452	0	0	278	83,337
Minor Agencies	5,266	5,990	(497)	553	133	0	189	6,179
Subtotal - Subject to Direct Executive Control	82,190	89,049	(7,671)	8,005	133	0	467	89,516
University Systems								
State University of New York	3	3	0	0	0	0	0	3
Subtotal - University Systems	3	3	0	0	0	0	0	3
Independently Elected Agencies								
Audit and Control, Department of	1,428	1,488	(204)	209	0	0	5	1,493
Law, Department of	1,278	1,446	(85)	115	0	0	30	1,476
Subtotal - Independently Elected Agencies	2,706	2,934	(289)	324	0	0	35	2,969
Grand Total	84,899	91,986	(7,960)	8,329	133	0	502	92,488

Workforce Impact Summary

General Fund FY 2025 Through FY 2027

	FY 2025 Actuals (03/31/25)	Starting Estimate (03/31/26)	Attritions	New Fills	Fund Shifts	Mergers	Net Change	Ending Estimate (03/31/27)
Minor Agencies								
Addiction Services and Supports, Office of	742	784	(80)	80	0	0	0	784
Adirondack Park Agency	53	59	(2)	2	0	0	0	59
Aging, Office for the	27	49	(4)	4	0	0	0	49
Agriculture and Markets, Department of	468	493	(20)	20	0	0	0	493
Alcoholic Beverage Control, Division of	146	181	(22)	33	0	0	11	192
Arts, Council on the	28	37	(3)	3	0	0	0	37
Budget, Division of the	283	276	(27)	27	0	0	0	276
Civil Service, Department of	303	416	(50)	50	0	0	0	416
Correction, Commission of	47	62	(5)	15	0	0	10	72
Criminal Justice Services, Division of	452	605	(50)	74	0	0	24	629
Developmental Disabilities, State Council on	0	18	0	0	0	0	0	18
Economic Development, Department of	126	153	(10)	10	0	0	0	153
Elections, State Board of	146	217	(19)	19	0	0	0	217
Employee Relations, Office of	74	95	(10)	10	0	0	0	95
Ethics and Lobbying, Independent Commission on	55	68	(3)	3	0	0	0	68
Executive Chamber	157	168	(10)	10	0	0	0	168
Gaming Commission, New York State	53	52	(5)	5	0	0	0	52
Higher Education Services Corporation, New York State	5	5	0	0	133	0	133	138
Homeland Security and Emergency Services, Division of	39	129	(5)	5	0	0	0	129
Housing and Community Renewal, Division of	75	28	(7)	7	0	0	0	28
Hudson River Valley Greenway Communities Council	0	1	0	0	0	0	0	1
Human Rights, Division of	205	245	(26)	26	0	0	0	245
Inspector General, Office of the	101	105	(14)	16	0	0	2	107
Judicial Conduct, Commission on	47	56	(3)	3	0	0	0	56
Justice Center for the Protection of People with Special Needs	492	501	(28)	28	0	0	0	501
Labor Management Committees	71	77	(5)	5	0	0	0	77
Lieutenant Governor, Office of the	0	10	(1)	1	0	0	0	10
Medicaid Inspector General, Office of the	269	273	(13)	15	0	0	2	275
Military and Naval Affairs, Division of	105	103	(7)	7	0	0	0	103
Prevention of Domestic Violence, Office for	37	41	(5)	12	0	0	7	48
Prosecutorial Conduct, Commission on	4	19	(2)	2	0	0	0	19
Public Employment Relations Board	33	41	(6)	6	0	0	0	41
State, Department of	328	301	(30)	30	0	0	0	301
Statewide Financial System	142	147	(7)	7	0	0	0	147
Tax Appeals, Division of	26	29	0	0	0	0	0	29
Veterans' Services, Department of	91	102	(13)	13	0	0	0	102
Victim Services, Office of	4	6	0	0	0	0	0	6
Waterfront Commission	25	32	(4)	4	0	0	0	32
Welfare Inspector General, Office of	7	6	(1)	1	0	0	0	6
Subtotal - Minor Agencies	5,266	5,990	(497)	553	133	0	189	6,179

Workforce Impact Summary

State Operating Funds FY 2025 Through FY 2027

	FY 2025 Actuals (03/31/25)	Starting Estimate (03/31/26)	Attritions	New Fills	Fund Shifts	Mergers	Net Change	Ending Estimate (03/31/27)
Major Agencies								
Children and Family Services, Office of	2,371	2,328	(430)	487	0	0	57	2,385
Corrections and Community Supervision, Department of	18,936	23,600	(2,270)	2,303	0	0	33	23,633
Education Department, State	1,376	1,483	(149)	167	0	0	18	1,501
Environmental Conservation, Department of	2,863	2,488	(135)	180	0	0	45	2,533
Financial Services, Department of	1,379	1,441	(101)	153	0	0	52	1,493
General Services, Office of	490	582	(61)	91	0	0	30	612
Health, Department of	3,941	4,502	(559)	570	0	0	11	4,513
Information Technology Services, Office of	3,813	4,108	(208)	208	0	0	0	4,108
Labor, Department of	338	480	(36)	36	0	0	0	480
Mental Health, Office of	13,866	15,153	(1,125)	1,126	0	0	1	15,154
Motor Vehicles, Department of	636	682	(43)	43	0	0	0	682
Parks, Recreation and Historic Preservation, Office of	1,755	1,878	(142)	142	0	0	0	1,878
People with Developmental Disabilities, Office for	18,381	18,730	(1,466)	1,476	0	0	10	18,740
State Police, Division of	5,822	6,436	(259)	266	0	0	7	6,443
Taxation and Finance, Department of	3,685	3,832	(304)	370	0	0	66	3,898
Temporary and Disability Assistance, Office of	1,080	1,133	(101)	101	0	0	0	1,133
Transportation, Department of	2,680	2,590	(510)	510	0	0	0	2,590
Workers' Compensation Board	1,023	1,112	(106)	106	0	0	0	1,112
Subtotal - Major Agencies	84,435	92,558	(8,005)	8,335	0	0	330	92,888
Minor Agencies	7,982	9,049	(728)	787	0	0	59	9,108
Subtotal - Subject to Direct Executive Control	92,417	101,607	(8,733)	9,122	0	0	389	101,996
University Systems								
State University of New York	49,375	50,958	(5,096)	5,096	0	0	0	50,958
Subtotal - University Systems	49,375	50,958	(5,096)	5,096	0	0	0	50,958
Independently Elected Agencies								
Audit and Control, Department of	1,616	1,659	(236)	249	0	0	13	1,672
Law, Department of	1,706	1,949	(117)	151	0	0	34	1,983
Subtotal - Independently Elected Agencies	3,322	3,608	(353)	400	0	0	47	3,655
Grand Total	145,114	156,173	(14,182)	14,618	0	0	436	156,609

Workforce Impact Summary

State Operating Funds FY 2025 Through FY 2027

	FY 2025 Actuals (03/31/25)	Starting Estimate (03/31/26)	Attritions	New Fills	Fund Shifts	Mergers	Net Change	Ending Estimate (03/31/27)
Minor Agencies								
Addiction Services and Supports, Office of	742	794	(80)	80	0	0	0	794
Adirondack Park Agency	53	59	(2)	2	0	0	0	59
Aging, Office for the	27	49	(4)	4	0	0	0	49
Agriculture and Markets, Department of	502	540	(20)	20	0	0	0	540
Alcoholic Beverage Control, Division of	364	455	(52)	63	0	0	11	466
Arts, Council on the	28	37	(3)	3	0	0	0	37
Budget, Division of the	292	292	(30)	30	0	0	0	292
Civil Service, Department of	303	418	(50)	50	0	0	0	418
Correction, Commission of	47	62	(5)	15	0	0	10	72
Criminal Justice Services, Division of	456	607	(51)	75	0	0	24	631
Deferred Compensation Board	4	4	0	2	0	0	2	6
Developmental Disabilities, State Council on	0	18	0	0	0	0	0	18
Economic Development, Department of	127	160	(10)	10	0	0	0	160
Elections, State Board of	146	217	(19)	19	0	0	0	217
Employee Relations, Office of	74	95	(10)	10	0	0	0	95
Ethics and Lobbying, Independent Commission on	55	68	(3)	3	0	0	0	68
Executive Chamber	157	168	(10)	10	0	0	0	168
Financial Control Board, New York State	11	12	(2)	2	0	0	0	12
Gaming Commission, New York State	313	396	(26)	26	0	0	0	396
Higher Education Services Corporation, New York State	96	138	(13)	13	0	0	0	138
Homeland Security and Emergency Services, Division of	559	639	(33)	33	0	0	0	639
Housing and Community Renewal, Division of	586	603	(30)	30	0	0	0	603
Hudson River Valley Greenway Communities Council	0	1	0	0	0	0	0	1
Human Rights, Division of	205	245	(26)	26	0	0	0	245
Indigent Legal Services, Office of	50	62	(4)	4	0	0	0	62
Inspector General, Office of the	101	105	(14)	16	0	0	2	107
Interest on Lawyer Account	8	11	0	0	0	0	0	11
Judicial Conduct, Commission on	47	56	(3)	3	0	0	0	56
Justice Center for the Protection of People with Special Needs	492	501	(28)	28	0	0	0	501
Labor Management Committees	71	77	(5)	5	0	0	0	77
Lieutenant Governor, Office of the	0	10	(1)	1	0	0	0	10
Medicaid Inspector General, Office of the	269	273	(13)	15	0	0	2	275
Military and Naval Affairs, Division of	105	103	(7)	7	0	0	0	103
Prevention of Domestic Violence, Office for	37	41	(5)	12	0	0	7	48
Prosecutorial Conduct, Commission on	4	19	(2)	2	0	0	0	19
Public Employment Relations Board	33	41	(6)	6	0	0	0	41
Public Service Department	556	603	(55)	55	0	0	0	603
State, Department of	706	686	(74)	74	0	0	0	686
Statewide Financial System	142	147	(7)	7	0	0	0	147
Tax Appeals, Division of	26	29	0	0	0	0	0	29
Veterans' Services, Department of	91	102	(13)	13	0	0	0	102
Victim Services, Office of	65	68	(7)	8	0	0	1	69
Waterfront Commission	25	32	(4)	4	0	0	0	32
Welfare Inspector General, Office of	7	6	(1)	1	0	0	0	6
Subtotal - Minor Agencies	7,982	9,049	(728)	787	0	0	59	9,108

Workforce Impact Summary

State Funds FY 2025 Through FY 2027

	FY 2025 Actuals (03/31/25)	Starting Estimate (03/31/26)	Attritions	New Fills	Fund Shifts	Mergers	Net Change	Ending Estimate (03/31/27)
Major Agencies								
Children and Family Services, Office of	2,432	2,397	(439)	496	0	0	57	2,454
Corrections and Community Supervision, Department of	18,966	24,609	(2,373)	2,406	0	0	33	24,642
Education Department, State	1,422	1,537	(154)	172	0	0	18	1,555
Environmental Conservation, Department of	3,302	3,098	(176)	221	0	0	45	3,143
Financial Services, Department of	1,379	1,441	(101)	153	0	0	52	1,493
General Services, Office of	851	973	(97)	127	0	0	30	1,003
Health, Department of	4,058	4,634	(577)	588	0	0	11	4,645
Information Technology Services, Office of	3,851	4,158	(211)	211	0	0	0	4,158
Labor, Department of	338	480	(36)	36	0	0	0	480
Mental Health, Office of	14,454	15,880	(1,179)	1,180	0	0	1	15,881
Motor Vehicles, Department of	3,061	3,157	(261)	261	0	0	0	3,157
Parks, Recreation and Historic Preservation, Office of	2,354	2,373	(142)	142	0	0	0	2,373
People with Developmental Disabilities, Office for	18,784	19,115	(1,466)	1,476	0	0	10	19,125
State Police, Division of	5,912	6,521	(267)	274	0	0	7	6,528
Taxation and Finance, Department of	3,685	3,832	(304)	370	0	0	66	3,898
Temporary and Disability Assistance, Office of	1,088	1,141	(101)	101	0	0	0	1,141
Transportation, Department of	8,459	8,369	(1,098)	1,102	0	0	4	8,373
Workers' Compensation Board	1,023	1,112	(106)	106	0	0	0	1,112
Subtotal - Major Agencies	95,419	104,827	(9,088)	9,422	0	0	334	105,161
Minor Agencies	8,076	9,178	(735)	794	0	0	59	9,237
Subtotal - Subject to Direct Executive Control	103,495	114,005	(9,823)	10,216	0	0	393	114,398
University Systems								
State University Construction Fund	137	145	(15)	15	0	0	0	145
State University of New York	49,375	50,958	(5,096)	5,096	0	0	0	50,958
Subtotal - University Systems	49,512	51,103	(5,111)	5,111	0	0	0	51,103
Independently Elected Agencies								
Audit and Control, Department of	1,616	1,659	(236)	249	0	0	13	1,672
Law, Department of	1,713	1,956	(117)	151	0	0	34	1,990
Subtotal - Independently Elected Agencies	3,329	3,615	(353)	400	0	0	47	3,662
Grand Total	156,336	168,723	(15,287)	15,727	0	0	440	169,163

Workforce Impact Summary

State Funds FY 2025 Through FY 2027

	FY 2025 Actuals (03/31/25)	Starting Estimate (03/31/26)	Attritions	New Fills	Fund Shifts	Mergers	Net Change	Ending Estimate (03/31/27)
Minor Agencies								
Addiction Services and Supports, Office of	758	812	(80)	80	0	0	0	812
Adirondack Park Agency	53	59	(2)	2	0	0	0	59
Aging, Office for the	27	49	(4)	4	0	0	0	49
Agriculture and Markets, Department of	528	558	(20)	20	0	0	0	558
Alcoholic Beverage Control, Division of	364	455	(52)	63	0	0	11	466
Arts, Council on the	30	41	(4)	4	0	0	0	41
Budget, Division of the	292	292	(30)	30	0	0	0	292
Civil Service, Department of	303	418	(50)	50	0	0	0	418
Correction, Commission of	47	62	(5)	15	0	0	10	72
Criminal Justice Services, Division of	456	607	(51)	75	0	0	24	631
Deferred Compensation Board	4	4	0	2	0	0	2	6
Developmental Disabilities, State Council on	0	18	0	0	0	0	0	18
Economic Development, Department of	127	160	(10)	10	0	0	0	160
Elections, State Board of	146	217	(19)	19	0	0	0	217
Employee Relations, Office of	74	95	(10)	10	0	0	0	95
Ethics and Lobbying, Independent Commission on	55	68	(3)	3	0	0	0	68
Executive Chamber	157	168	(10)	10	0	0	0	168
Financial Control Board, New York State	11	12	(2)	2	0	0	0	12
Gaming Commission, New York State	313	396	(26)	26	0	0	0	396
Higher Education Services Corporation, New York State	96	138	(13)	13	0	0	0	138
Homeland Security and Emergency Services, Division of	559	639	(33)	33	0	0	0	639
Housing and Community Renewal, Division of	586	603	(30)	30	0	0	0	603
Hudson River Valley Greenway Communities Council	0	1	0	0	0	0	0	1
Human Rights, Division of	205	245	(26)	26	0	0	0	245
Indigent Legal Services, Office of	50	62	(4)	4	0	0	0	62
Inspector General, Office of the	101	105	(14)	16	0	0	2	107
Interest on Lawyer Account	8	11	0	0	0	0	0	11
Judicial Conduct, Commission on	47	56	(3)	3	0	0	0	56
Justice Center for the Protection of People with Special Needs	492	501	(28)	28	0	0	0	501
Labor Management Committees	71	77	(5)	5	0	0	0	77
Lieutenant Governor, Office of the	0	10	(1)	1	0	0	0	10
Medicaid Inspector General, Office of the	269	273	(13)	15	0	0	2	275
Military and Naval Affairs, Division of	155	192	(13)	13	0	0	0	192
Prevention of Domestic Violence, Office for	37	41	(5)	12	0	0	7	48
Prosecutorial Conduct, Commission on	4	19	(2)	2	0	0	0	19
Public Employment Relations Board	33	41	(6)	6	0	0	0	41
Public Service Department	556	603	(55)	55	0	0	0	603
State, Department of	706	686	(74)	74	0	0	0	686
Statewide Financial System	142	147	(7)	7	0	0	0	147
Tax Appeals, Division of	26	29	0	0	0	0	0	29
Veterans' Services, Department of	91	102	(13)	13	0	0	0	102
Victim Services, Office of	65	68	(7)	8	0	0	1	69
Waterfront Commission	25	32	(4)	4	0	0	0	32
Welfare Inspector General, Office of	7	6	(1)	1	0	0	0	6
Subtotal - Minor Agencies	8,076	9,178	(735)	794	0	0	59	9,237

Workforce Impact Summary

All Funds
FY 2025 Through FY 2027

	FY 2025 Actuals (03/31/25)	Starting Estimate (03/31/26)	Attritions	New Fills	Fund Shifts	Mergers	Net Change	Ending Estimate (03/31/27)
Major Agencies								
Children and Family Services, Office of	3,076	2,983	(508)	565	0	0	57	3,040
Corrections and Community Supervision, Department of	19,197	25,545	(2,603)	2,636	0	0	33	25,578
Education Department, State	2,756	2,916	(292)	310	0	0	18	2,934
Environmental Conservation, Department of	3,302	3,371	(176)	221	0	0	45	3,416
Financial Services, Department of	1,379	1,441	(101)	153	0	0	52	1,493
General Services, Office of	1,800	2,024	(243)	274	0	0	31	2,055
Health, Department of	5,405	6,209	(740)	751	0	0	11	6,220
Information Technology Services, Office of	3,851	4,158	(211)	211	0	0	0	4,158
Labor, Department of	3,042	2,942	(236)	236	0	0	0	2,942
Mental Health, Office of	14,458	15,901	(1,181)	1,182	0	0	1	15,902
Motor Vehicles, Department of	3,122	3,228	(264)	264	0	0	0	3,228
Parks, Recreation and Historic Preservation, Office of	2,473	2,469	(142)	142	0	0	0	2,469
People with Developmental Disabilities, Office for	18,793	19,115	(1,466)	1,476	0	0	10	19,125
State Police, Division of	5,912	6,521	(267)	274	0	0	7	6,528
Taxation and Finance, Department of	3,685	3,832	(304)	370	0	0	66	3,898
Temporary and Disability Assistance, Office of	1,931	2,053	(178)	178	0	0	0	2,053
Transportation, Department of	8,570	8,495	(1,103)	1,107	0	0	4	8,499
Workers' Compensation Board	1,023	1,112	(106)	106	0	0	0	1,112
Subtotal - Major Agencies	103,775	114,315	(10,121)	10,456	0	0	335	114,650
Minor Agencies	9,177	10,413	(824)	885	0	0	61	10,474
Subtotal - Subject to Direct Executive Control	112,952	124,728	(10,945)	11,341	0	0	396	125,124
University Systems								
City University of New York	13,434	13,511	(1,350)	1,350	0	0	0	13,511
State University Construction Fund	137	145	(15)	15	0	0	0	145
State University of New York	49,376	50,958	(5,096)	5,096	0	0	0	50,958
Subtotal - University Systems	62,947	64,614	(6,461)	6,461	0	0	0	64,614
Independently Elected Agencies								
Audit and Control, Department of	2,688	2,927	(400)	413	0	0	13	2,940
Law, Department of	2,016	2,277	(137)	172	0	0	35	2,312
Subtotal - Independently Elected Agencies	4,704	5,204	(537)	585	0	0	48	5,252
Grand Total	180,603	194,546	(17,943)	18,387	0	0	444	194,990

Workforce Impact Summary

All Funds
FY 2025 Through FY 2027

	FY 2025 Actuals (03/31/25)	Starting Estimate (03/31/26)	Attritions	New Fills	Fund Shifts	Mergers	Net Change	Ending Estimate (03/31/27)
Minor Agencies								
Addiction Services and Supports, Office of	758	812	(80)	80	0	0	0	812
Adirondack Park Agency	53	59	(2)	2	0	0	0	59
Aging, Office for the	90	126	(12)	12	0	0	0	126
Agriculture and Markets, Department of	559	656	(20)	20	0	0	0	656
Alcoholic Beverage Control, Division of	364	455	(52)	63	0	0	11	466
Arts, Council on the	30	41	(4)	4	0	0	0	41
Budget, Division of the	292	292	(30)	30	0	0	0	292
Civil Service, Department of	448	582	(74)	74	0	0	0	582
Correction, Commission of	47	62	(5)	15	0	0	10	72
Criminal Justice Services, Division of	482	627	(52)	76	0	0	24	651
Deferred Compensation Board	4	4	0	2	0	0	2	6
Developmental Disabilities, State Council on	0	18	0	0	0	0	0	18
Economic Development, Department of	127	160	(10)	10	0	0	0	160
Elections, State Board of	157	228	(19)	19	0	0	0	228
Employee Relations, Office of	83	107	(11)	11	0	0	0	107
Ethics and Lobbying, Independent Commission on	55	68	(3)	3	0	0	0	68
Executive Chamber	157	168	(10)	10	0	0	0	168
Financial Control Board, New York State	11	12	(2)	2	0	0	0	12
Gaming Commission, New York State	313	396	(26)	26	0	0	0	396
Higher Education Services Corporation, New York State	96	138	(13)	13	0	0	0	138
Homeland Security and Emergency Services, Division of	715	770	(48)	48	0	0	0	770
Housing and Community Renewal, Division of	662	676	(35)	35	0	0	0	676
Hudson River Valley Greenway Communities Council	0	1	0	0	0	0	0	1
Human Rights, Division of	205	282	(26)	26	0	0	0	282
Indigent Legal Services, Office of	50	62	(4)	4	0	0	0	62
Inspector General, Office of the	101	105	(14)	16	0	0	2	107
Interest on Lawyer Account	8	11	0	0	0	0	0	11
Judicial Conduct, Commission on	47	56	(3)	3	0	0	0	56
Justice Center for the Protection of People with Special Needs	492	501	(28)	28	0	0	0	501
Labor Management Committees	71	77	(5)	5	0	0	0	77
Lieutenant Governor, Office of the	0	10	(1)	1	0	0	0	10
Medicaid Inspector General, Office of the	538	545	(26)	30	0	0	4	549
Military and Naval Affairs, Division of	400	439	(30)	30	0	0	0	439
Prevention of Domestic Violence, Office for	42	46	(5)	12	0	0	7	53
Prosecutorial Conduct, Commission on	4	19	(2)	2	0	0	0	19
Public Employment Relations Board	33	41	(6)	6	0	0	0	41
Public Service Department	556	628	(55)	55	0	0	0	628
State, Department of	723	700	(74)	74	0	0	0	700
Statewide Financial System	142	147	(7)	7	0	0	0	147
Tax Appeals, Division of	26	29	0	0	0	0	0	29
Veterans' Services, Department of	99	110	(14)	14	0	0	0	110
Victim Services, Office of	105	109	(11)	12	0	0	1	110
Waterfront Commission	25	32	(4)	4	0	0	0	32
Welfare Inspector General, Office of	7	6	(1)	1	0	0	0	6
Subtotal - Minor Agencies	9,177	10,413	(824)	885	0	0	61	10,474

Workforce Impact Summary

Special Revenue Funds - Other FY 2025 Through FY 2027

	FY 2025 Actuals (03/31/25)	Starting Estimate (03/31/26)	Attritions	New Fills	Fund Shifts	Mergers	Net Change	Ending Estimate (03/31/27)
Major Agencies								
Children and Family Services, Office of	38	44	(5)	5	0	0	0	44
Corrections and Community Supervision, Department of	4	4	(2)	2	0	0	0	4
Education Department, State	916	1,044	(104)	104	0	0	0	1,044
Environmental Conservation, Department of	853	1,090	(70)	70	0	0	0	1,090
Financial Services, Department of	1,379	1,441	(101)	153	0	0	52	1,493
General Services, Office of	57	60	(13)	13	0	0	0	60
Health, Department of	1,889	2,310	(289)	289	0	0	0	2,310
Labor, Department of	338	479	(36)	36	0	0	0	479
Mental Health, Office of	0	10	0	0	0	0	0	10
Motor Vehicles, Department of	473	515	(33)	33	0	0	0	515
Parks, Recreation and Historic Preservation, Office of	190	326	0	0	0	0	0	326
State Police, Division of	263	320	(17)	17	0	0	0	320
Taxation and Finance, Department of	53	699	(50)	50	0	0	0	699
Transportation, Department of	35	45	(5)	5	0	0	0	45
Workers' Compensation Board	1,023	1,112	(106)	106	0	0	0	1,112
Subtotal - Major Agencies	7,511	9,499	(831)	883	0	0	52	9,551
Minor Agencies	2,716	3,059	(231)	234	(133)	0	(130)	2,929
Subtotal - Subject to Direct Executive Control	10,227	12,558	(1,062)	1,117	(133)	0	(78)	12,480
University Systems								
State University of New York	49,372	50,955	(5,096)	5,096	0	0	0	50,955
Subtotal - University Systems	49,372	50,955	(5,096)	5,096	0	0	0	50,955
Independently Elected Agencies								
Audit and Control, Department of	188	171	(32)	40	0	0	8	179
Law, Department of	428	503	(32)	36	0	0	4	507
Subtotal - Independently Elected Agencies	616	674	(64)	76	0	0	12	686
Grand Total	60,215	64,187	(6,222)	6,289	(133)	0	(66)	64,121

Workforce Impact Summary

Special Revenue Funds - Other FY 2025 Through FY 2027

	FY 2025 Actuals (03/31/25)	Starting Estimate (03/31/26)	Attritions	New Fills	Fund Shifts	Mergers	Net Change	Ending Estimate (03/31/27)
Minor Agencies								
Addiction Services and Supports, Office of	0	10	0	0	0	0	0	10
Agriculture and Markets, Department of	34	47	0	0	0	0	0	47
Alcoholic Beverage Control, Division of	218	274	(30)	30	0	0	0	274
Budget, Division of the	9	16	(3)	3	0	0	0	16
Civil Service, Department of	0	2	0	0	0	0	0	2
Criminal Justice Services, Division of	4	2	(1)	1	0	0	0	2
Deferred Compensation Board	4	4	0	2	0	0	2	6
Economic Development, Department of	1	7	0	0	0	0	0	7
Financial Control Board, New York State	11	12	(2)	2	0	0	0	12
Gaming Commission, New York State	260	344	(21)	21	0	0	0	344
Higher Education Services Corporation, New York State	91	133	(13)	13	(133)	0	(133)	0
Homeland Security and Emergency Services, Division of	520	510	(28)	28	0	0	0	510
Housing and Community Renewal, Division of	511	575	(23)	23	0	0	0	575
Indigent Legal Services, Office of	50	62	(4)	4	0	0	0	62
Interest on Lawyer Account	8	11	0	0	0	0	0	11
Public Service Department	556	603	(55)	55	0	0	0	603
State, Department of	378	385	(44)	44	0	0	0	385
Victim Services, Office of	61	62	(7)	8	0	0	1	63
Subtotal - Minor Agencies	2,716	3,059	(231)	234	(133)	0	(130)	2,929

Workforce Impact Summary

Special Revenue Funds - Federal FY 2025 Through FY 2027

	FY 2025 Actuals (03/31/25)	Starting Estimate (03/31/26)	Attritions	New Fills	Fund Shifts	Mergers	Net Change	Ending Estimate (03/31/27)
Major Agencies								
Children and Family Services, Office of	512	487	(56)	56	0	0	0	487
Corrections and Community Supervision, Department of	15	646	(204)	204	0	0	0	646
Education Department, State	1,210	1,235	(124)	124	0	0	0	1,235
Environmental Conservation, Department of	0	268	0	0	0	0	0	268
Health, Department of	1,298	1,507	(163)	163	0	0	0	1,507
Labor, Department of	2,685	2,446	(197)	197	0	0	0	2,446
Mental Health, Office of	0	11	(1)	1	0	0	0	11
Motor Vehicles, Department of	61	71	(3)	3	0	0	0	71
Parks, Recreation and Historic Preservation, Office of	31	43	0	0	0	0	0	43
People with Developmental Disabilities, Office for	9	0	0	0	0	0	0	0
Temporary and Disability Assistance, Office of	843	912	(77)	77	0	0	0	912
Transportation, Department of	111	126	(5)	5	0	0	0	126
Subtotal - Major Agencies	6,775	7,752	(830)	830	0	0	0	7,752
Minor Agencies								
Aging, Office for the	63	77	(8)	8	0	0	0	77
Agriculture and Markets, Department of	0	27	0	0	0	0	0	27
Criminal Justice Services, Division of	26	20	(1)	1	0	0	0	20
Elections, State Board of	11	11	0	0	0	0	0	11
Homeland Security and Emergency Services, Division of	156	131	(15)	15	0	0	0	131
Housing and Community Renewal, Division of	76	73	(5)	5	0	0	0	73
Human Rights, Division of	0	37	0	0	0	0	0	37
Medicaid Inspector General, Office of the	269	272	(13)	15	0	0	2	274
Military and Naval Affairs, Division of	206	189	(13)	13	0	0	0	189
Public Service Department	0	25	0	0	0	0	0	25
State, Department of	17	14	0	0	0	0	0	14
Veterans' Services, Department of	8	8	(1)	1	0	0	0	8
Victim Services, Office of	40	41	(4)	4	0	0	0	41
Subtotal - Minor Agencies	872	925	(60)	62	0	0	2	927
Subtotal - Subject to Direct Executive Control	7,647	8,677	(890)	892	0	0	2	8,679
University Systems								
State University of New York	1	0	0	0	0	0	0	0
Subtotal - University Systems	1	0	0	0	0	0	0	0
Independently Elected Agencies								
Audit and Control, Department of	5	0	0	0	0	0	0	0
Law, Department of	209	215	(14)	14	0	0	0	215
Subtotal - Independently Elected Agencies	214	215	(14)	14	0	0	0	215
Grand Total	7,862	8,892	(904)	906	0	0	2	8,894

Workforce Impact Summary

Capital Projects Funds - Other FY 2025 Through FY 2027

	FY 2025 Actuals (03/31/25)	Starting Estimate (03/31/26)	Attritions	New Fills	Fund Shifts	Mergers	Net Change	Ending Estimate (03/31/27)
Major Agencies								
Children and Family Services, Office of	61	69	(9)	9	0	0	0	69
Corrections and Community Supervision, Department of	30	1,009	(103)	103	0	0	0	1,009
Education Department, State	46	54	(5)	5	0	0	0	54
Environmental Conservation, Department of	439	610	(41)	41	0	0	0	610
General Services, Office of	361	391	(36)	36	0	0	0	391
Health, Department of	117	132	(18)	18	0	0	0	132
Information Technology Services, Office of	38	50	(3)	3	0	0	0	50
Mental Health, Office of	588	727	(54)	54	0	0	0	727
Motor Vehicles, Department of	2,425	2,475	(218)	218	0	0	0	2,475
Parks, Recreation and Historic Preservation, Office of	599	495	0	0	0	0	0	495
People with Developmental Disabilities, Office for	403	385	0	0	0	0	0	385
State Police, Division of	90	85	(8)	8	0	0	0	85
Temporary and Disability Assistance, Office of	8	8	0	0	0	0	0	8
Transportation, Department of	5,779	5,779	(588)	592	0	0	4	5,783
Subtotal - Major Agencies	10,984	12,269	(1,083)	1,087	0	0	4	12,273
Minor Agencies								
Addiction Services and Supports, Office of	16	18	0	0	0	0	0	18
Agriculture and Markets, Department of	26	18	0	0	0	0	0	18
Arts, Council on the	2	4	(1)	1	0	0	0	4
Military and Naval Affairs, Division of	50	89	(6)	6	0	0	0	89
Subtotal - Minor Agencies	94	129	(7)	7	0	0	0	129
Subtotal - Subject to Direct Executive Control	11,078	12,398	(1,090)	1,094	0	0	4	12,402
University Systems								
State University Construction Fund	137	145	(15)	15	0	0	0	145
Subtotal - University Systems	137	145	(15)	15	0	0	0	145
Independently Elected Agencies								
Law, Department of	7	7	0	0	0	0	0	7
Subtotal - Independently Elected Agencies	7	7	0	0	0	0	0	7
Grand Total	11,222	12,550	(1,105)	1,109	0	0	4	12,554

Workforce Impact Summary

Capital Projects Funds - Federal FY 2025 Through FY 2027

	FY 2025 Actuals (03/31/25)	Starting Estimate (03/31/26)	Attritions	New Fills	Fund Shifts	Mergers	Net Change	Ending Estimate (03/31/27)
Major Agencies								
Environmental Conservation, Department of	0	5	0	0	0	0	0	5
Health, Department of	49	68	0	0	0	0	0	68
Subtotal - Major Agencies	49	73	0	0	0	0	0	73
Minor Agencies								
Military and Naval Affairs, Division of	39	58	(4)	4	0	0	0	58
Subtotal - Minor Agencies	39	58	(4)	4	0	0	0	58
Subtotal - Subject to Direct Executive Control	88	131	(4)	4	0	0	0	131
Grand Total	88	131	(4)	4	0	0	0	131

Workforce Impact Summary

Enterprise Funds FY 2025 Through FY 2027

	FY 2025 Actuals (03/31/25)	Starting Estimate (03/31/26)	Attritions	New Fills	Fund Shifts	Mergers	Net Change	Ending Estimate (03/31/27)
Major Agencies								
Corrections and Community Supervision, Department of	3	10	(9)	9	0	0	0	10
General Services, Office of	11	9	(2)	2	0	0	0	9
Parks, Recreation and Historic Preservation, Office of	88	53	0	0	0	0	0	53
Subtotal - Major Agencies	102	72	(11)	11	0	0	0	72
Minor Agencies								
Agriculture and Markets, Department of	30	67	0	0	0	0	0	67
Subtotal - Minor Agencies	30	67	0	0	0	0	0	67
Subtotal - Subject to Direct Executive Control	132	139	(11)	11	0	0	0	139
University Systems								
City University of New York	13,434	13,511	(1,350)	1,350	0	0	0	13,511
Subtotal - University Systems	13,434	13,511	(1,350)	1,350	0	0	0	13,511
Grand Total	13,566	13,650	(1,361)	1,361	0	0	0	13,650

Workforce Impact Summary

Internal Service Funds FY 2025 Through FY 2027

	FY 2025 Actuals (03/31/25)	Starting Estimate (03/31/26)	Attritions	New Fills	Fund Shifts	Mergers	Net Change	Ending Estimate (03/31/27)
Major Agencies								
Children and Family Services, Office of	132	99	(13)	13	0	0	0	99
Corrections and Community Supervision, Department of	213	280	(17)	17	0	0	0	280
Education Department, State	124	144	(14)	14	0	0	0	144
General Services, Office of	938	1,042	(144)	145	0	0	1	1,043
Labor, Department of	19	16	(3)	3	0	0	0	16
Mental Health, Office of	4	10	(1)	1	0	0	0	10
Subtotal - Major Agencies	1,430	1,591	(192)	193	0	0	1	1,592
Minor Agencies								
Civil Service, Department of	145	164	(24)	24	0	0	0	164
Employee Relations, Office of	9	12	(1)	1	0	0	0	12
Prevention of Domestic Violence, Office for	5	5	0	0	0	0	0	5
Subtotal - Minor Agencies	159	181	(25)	25	0	0	0	181
Subtotal - Subject to Direct Executive Control	1,589	1,772	(217)	218	0	0	1	1,773
Independently Elected Agencies								
Audit and Control, Department of	167	190	(21)	21	0	0	0	190
Law, Department of	94	106	(6)	7	0	0	1	107
Subtotal - Independently Elected Agencies	261	296	(27)	28	0	0	1	297
Grand Total	1,850	2,068	(244)	246	0	0	2	2,070

Workforce Impact Summary

Pension Trust Funds FY 2025 Through FY 2027

	FY 2025 Actuals (03/31/25)	Starting Estimate (03/31/26)	Attritions	New Fills	Fund Shifts	Mergers	Net Change	Ending Estimate (03/31/27)
Independently Elected Agencies								
Audit and Control, Department of	900	1,078	(143)	143	0	0	0	1,078
Subtotal - Independently Elected Agencies	900	1,078	(143)	143	0	0	0	1,078
Grand Total	900	1,078	(143)	143	0	0	0	1,078

Workforce Impact Summary

Private Purpose Trust Funds FY 2025 Through FY 2027

	FY 2025 Actuals (03/31/25)	Starting Estimate (03/31/26)	Attritions	New Fills	Fund Shifts	Mergers	Net Change	Ending Estimate (03/31/27)
Minor Agencies								
Agriculture and Markets, Department of	1	4	0	0	0	0	0	4
Subtotal - Minor Agencies	1	4	0	0	0	0	0	4
Subtotal - Subject to Direct Executive Control	1	4	0	0	0	0	0	4
Grand Total	1	4	0	0	0	0	0	4

Impact of SFY 2027 Executive Budget on Local Governments, LFY Ending in 2026
Includes SFY 2026 Major Local Aid Programs for Local Governments
Updated for 30-Day Amendments

(\$ in Millions)

	Total	NYC	School Districts	Counties	Other Cities	Towns & Villages
School Aid						
School Aid - Total SFY 2027 Executive Budget Impact on LFY 2026	0.0	0.0	0.0	0.0	0.0	0.0
School Aid - Total SFY 2026 Major Local Aid Programs	37,501.1	14,452.4	23,048.6	0.0	0.0	0.0
Other Education						
Other Education - Total SFY 2027 Executive Budget Impact on LFY 2026	0.0	0.0	0.0	0.0	0.0	0.0
Other Education - Total SFY 2026 Major Local Aid Programs	124.5	TBD	TBD	0.0	0.0	0.0
Special Education						
Special Education - Total SFY 2027 Executive Budget Impact on LFY 2026	0.0	0.0	0.0	0.0	0.0	0.0
Special Education - Total SFY 2026 Major Local Aid Programs	1,700.5	746.5	305.5	648.5	0.0	0.0
STAR - Total SFY 2026 Major Local Aid Programs	1,351.9	103.0	1,248.9	0.0	0.0	0.0
Medicaid						
Medicaid - Total SFY 2027 Executive Budget Impact on LFY 2026	0.0	0.0	0.0	0.0	0.0	0.0
Medicaid - Total SFY 2026 Major Local Aid Programs	8,321.6	4,616.2	0.0	3,705.3	0.0	0.0
Human Services						
- Increase Child Care Block Grant	155.0	0.0	0.0	155.0	0.0	0.0
- Pilot Expanded Child Care Outside New York City	33.0	0.0	0.0	33.0	0.0	0.0
- Support Local Detention Capital Costs	2.8	0.5	0.0	2.3	0.0	0.0
- Continue Current CSE Financing Structure	(8.6)	0.0	(8.6)	0.0	0.0	0.0
Human Services - Total SFY 2027 Executive Budget Impact on LFY 2026	182.2	0.5	(8.6)	190.3	0.0	0.0
Human Services - Total SFY 2026 Major Local Aid Programs	8,151.0	5,879.1	0.0	2,271.9	0.0	0.0
Health						
- Repeal the Distressed Provider Sales Tax Intercept	37.5	37.5	0.0	0.0	0.0	0.0
- Modify the NYC Reimbursement Rate for General Public Health Work	14.6	14.6	0.0	0.0	0.0	0.0
Health - Total SFY 2027 Executive Budget Impact on LFY 2026	52.1	52.1	0.0	0.0	0.0	0.0
Health - Total SFY 2026 Major Local Aid Programs	514.6	264.6	0.0	250.0	0.0	0.0
Mental Hygiene						
Mental Hygiene - Total SFY 2027 Executive Budget Impact on LFY 2026	0.0	0.0	0.0	0.0	0.0	0.0
Mental Hygiene - Total SFY 2026 Major Local Aid Programs	120.0	33.2	6.6	77.6	2.2	0.4
Transportation						
Transportation - Total SFY 2027 Executive Budget Impact on LFY 2026	0.0	0.0	0.0	0.0	0.0	0.0
Transportation - Total SFY 2026 Major Local Aid Programs	1,655.2	429.5	0.0	615.3	201.2	409.3
Municipal Aid						
- Provide Miscellaneous Financial Assistance to the City of New York	500.0	500.0	0.0	0.0	0.0	0.0
- Extend and Increase Temporary Municipal Assistance	67.7	0.0	0.0	0.0	57.5	10.2
- Provide Additional Funding for FRB	0.0	0.0	0.0	0.0	0.0	0.0
Municipal Aid - Total SFY 2027 Executive Budget Impact on LFY 2026	567.7	500.0	0.0	0.0	57.5	10.2
Municipal Aid - Total SFY 2026 Major Local Aid Programs	838.6	0.0	0.0	21.7	734.7	77.2
Public Protection						
- Continue Funding for NYPD Subway Safety	19.3	19.3	0.0	0.0	0.0	0.0
- Recur Parental Representation Aid	4.1	0.0	0.0	4.1	0.0	0.0
Public Protection - Total SFY 2027 Executive Budget Impact on LFY 2026	23.4	19.3	0.0	4.1	0.0	0.0
Public Protection - Total SFY 2026 Major Local Aid Programs	1,092.6	462.8	1.3	610.7	8.6	9.2
Environment						
Environment - Total SFY 2027 Executive Budget Impact on LFY 2026	0.0	0.0	0.0	0.0	0.0	0.0
Environment - Total SFY 2026 Major Local Aid Programs	0.0	0.0	0.0	0.0	0.0	0.0
Economic Development						
Economic Development - Total SFY 2027 Executive Budget Impact on LFY 2026	0.0	0.0	0.0	0.0	0.0	0.0
Economic Development - Total SFY 2026 Major Local Aid Programs	50.0	0.0	0.0	50.0	0.0	0.0
All Other Impacts						
All Other - Total SFY 2027 Executive Budget Impact on LFY 2026	0.0	0.0	0.0	0.0	0.0	0.0
All Other - Total SFY 2026 Major Local Aid Programs	356.0	57.8	143.2	139.6	15.4	0.0
Revenue Actions						
- Modify the Vendor Registration Program	3.3	0.7	0.0	2.2	0.2	0.2
- Impose Tax on Alternative Nicotine Products	(0.6)	0.0	0.0	(0.6)	0.0	0.0
- Extend the SUT Vending Machine Exemption	(2.2)	0.0	0.0	(1.9)	(0.1)	(0.2)
Revenue Actions - Total SFY 2027 Executive Budget Impact on LFY 2026	0.5	0.7	0.0	(0.3)	0.1	0.0
Total SFY 2027 Executive Budget Impact on LFY 2026	825.9	572.6	(8.6)	194.1	57.6	10.2
Grand Total - Total SFY 2027 Executive Budget Impact on LFY 2026	825.9	572.6	(8.6)	194.1	57.6	10.2
Grand Total - Total SFY 2026 Major Local Aid Programs	61,777.6	27,045.2	24,754.1	8,390.6	962.1	496.1

Impact of SFY 2027 Executive Budget on Local Governments, LFY Ending in 2027
Includes SFY 2027 Major Local Aid Programs for Local Governments
Updated for 30-Day Amendments

(\$ in Millions)

	Total	NYC	School Districts	Counties	Other Cities	Towns & Villages
School Aid						
- Increase Foundation Aid	779.5	370.9	408.6	0.0	0.0	0.0
- Increase All Other Expense Based and Categorical Aids	115.4	20.0	95.4	0.0	0.0	0.0
- Increase Universal Prekindergarten Aid	431.0	234.8	196.2	0.0	0.0	0.0
School Aid - Total SFY 2027 Executive Budget Impact on LFY 2027	1,325.9	625.7	700.2	0.0	0.0	0.0
School Aid - Total SFY 2027 Major Local Aid Programs	38,827.0	15,078.2	23,748.8	0.0	0.0	0.0
Other Education						
- Anticipated Additional Building Aid	170.2	0.0	170.2	0.0	0.0	0.0
- Anticipated Additional Universal Prekindergarten	130.0	TBD	TBD	0.0	0.0	0.0
- College in High School Opportunity Fund	3.6	TBD	TBD	0.0	0.0	0.0
Other Education - Total SFY 2027 Executive Budget Impact on LFY 2027	303.8	TBD	TBD	0.0	0.0	0.0
Other Education - Total SFY 2027 Major Local Aid Programs	428.2	TBD	TBD	0.0	0.0	0.0
Special Education						
Special Education - Total SFY 2027 Executive Budget Impact on LFY 2027	0.0	0.0	0.0	0.0	0.0	0.0
Special Education - Total SFY 2027 Major Local Aid Programs	1,797.4	811.5	292.5	693.3	0.0	0.0
STAR - Total SFY 2027 Major Local Aid Programs	1,295.0	98.0	1,197.0	0.0	0.0	0.0
Medicaid						
Medicaid - Total SFY 2027 Executive Budget Impact on LFY 2027	0.0	0.0	0.0	0.0	0.0	0.0
Medicaid - Total SFY 2027 Major Local Aid Programs	9,167.2	5,145.9	0.0	4,021.2	0.0	0.0
Human Services						
- Increase Child Care Block Grant	1,075.0	843.6	0.0	231.4	0.0	0.0
- Provide NYC Youth Prevention, Diversion, and Youth Services Programming	300.0	300.0	0.0	0.0	0.0	0.0
- Provide 2-Care in NYC	73.0	73.0	0.0	0.0	0.0	0.0
- Pilot Expanded Child Care Outside New York City	69.6	0.0	0.0	69.6	0.0	0.0
- Support Local Detention Capital Costs	5.0	1.9	0.0	3.1	0.0	0.0
- Implement Local Costs of Chip-Enabled Cards for EBT	(1.8)	(0.7)	0.0	(1.1)	0.0	0.0
- Continue Current CSE Financing Structure	(28.6)	0.0	(28.6)	0.0	0.0	0.0
Human Services - Total SFY 2027 Executive Budget Impact on LFY 2027	1,492.2	1,217.8	(28.6)	303.0	0.0	0.0
Human Services - Total SFY 2027 Major Local Aid Programs	8,095.9	5,427.2	0.0	2,668.7	0.0	0.0
Health						
- Repeal the Distressed Provider Sales Tax Intercept	150.0	150.0	0.0	0.0	0.0	0.0
- Modify the NYC Reimbursement Rate for General Public Health Work	58.4	58.4	0.0	0.0	0.0	0.0
Health - Total SFY 2027 Executive Budget Impact on LFY 2027	208.4	208.4	0.0	0.0	0.0	0.0
Health - Total SFY 2027 Major Local Aid Programs	568.2	320.2	0.0	248.0	0.0	0.0
Mental Hygiene						
- Mental Hygiene	0.0	0.0	0.0	0.0	0.0	0.0
Mental Hygiene - Total SFY 2027 Executive Budget Impact on LFY 2027	0.0	0.0	0.0	0.0	0.0	0.0
Mental Hygiene - Total SFY 2027 Major Local Aid Programs	126.4	33.2	6.6	83.0	3.0	0.6
Transportation						
Transportation - Total SFY 2027 Executive Budget Impact on LFY 2027	0.0	0.0	0.0	0.0	0.0	0.0
Transportation - Total SFY 2027 Major Local Aid Programs	1,693.5	446.6	0.0	636.5	201.2	409.3
Municipal Aid						
- Extend and Increase Temporary Municipal Assistance	82.3	0.0	0.0	0.0	78.3	4.0
- Provide Miscellaneous Financial Assistance to the City of Buffalo	30.0	0.0	0.0	0.0	30.0	0.0
- Provide Additional Funding for FRB	20.0	0.0	0.0	TBD	TBD	TBD
Municipal Aid - Total SFY 2027 Executive Budget Impact on LFY 2027	132.3	0.0	0.0	0.0	108.3	4.0
Municipal Aid - Total SFY 2027 Major Local Aid Programs	1,378.6	500.0	0.0	6.7	764.7	77.2
Public Protection						
- Continue Funding for NYPD Subway Safety	57.8	57.8	0.0	0.0	0.0	0.0
- Recur Parental Representation Aid	5.5	0.0	0.0	5.5	0.0	0.0
Public Protection - Total SFY 2027 Executive Budget Impact on LFY 2027	63.3	57.8	0.0	5.5	0.0	0.0
Public Protection - Total SFY 2027 Major Local Aid Programs	1,042.3	410.7	1.4	612.1	8.8	9.3
Environment						
Environment - Total SFY 2027 Executive Budget Impact on LFY 2027	0.0	0.0	0.0	0.0	0.0	0.0
Environment - Total SFY 2027 Major Local Aid Programs	0.0	0.0	0.0	0.0	0.0	0.0
Economic Development						
- Partner with Counties on Infrastructure Grants	50.0	0.0	0.0	50.0	0.0	0.0
Economic Development - Total SFY 2027 Executive Budget Impact on LFY 2027	50.0	0.0	0.0	50.0	0.0	0.0
Economic Development - Total SFY 2027 Major Local Aid Programs	50.0	0.0	0.0	50.0	0.0	0.0
All Other Impacts						
All Other - Total SFY 2027 Executive Budget Impact on LFY 2027	0.0	0.0	0.0	0.0	0.0	0.0
All Other - Total SFY 2027 Major Local Aid Programs	364.7	58.5	167.6	123.2	15.4	0.0
Revenue Actions						
- Decouple NYC from Certain H.R. 1 Provisions	723.0	723.0	0.0	0.0	0.0	0.0
- Modify the Vendor Registration Program	6.4	2.7	0.1	2.9	0.3	0.4
- Extend the Alternative Fuels Exemption	(0.5)	(0.1)	0.0	(0.4)	0.0	0.0
- Extend the SUT Vending Machine Exemption	(9.6)	(3.8)	(0.2)	(4.6)	(0.5)	(0.5)
- Impose Tax on Alternative Nicotine Products	(7.6)	(4.0)	(0.1)	(2.9)	(0.3)	(0.3)
- Eliminate Tax on Tips	(19.0)	(19.0)	0.0	0.0	0.0	0.0
Revenue Actions - Total SFY 2027 Executive Budget Impact on LFY 2027	692.7	698.8	(0.2)	(5.0)	(0.5)	(0.4)
Total SFY 2027 Executive Budget Impact on LFY 2027	4,268.6	2,808.5	671.4	353.5	107.8	3.6
Grand Total - Total SFY 2027 Executive Budget Impact on LFY 2027	4,268.6	2,808.5	671.4	353.5	107.8	3.6
Grand Total - Total SFY 2027 Major Local Aid Programs	64,834.4	28,330.0	25,413.9	9,142.7	993.1	496.4

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

	FY 2025 Actuals	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT						
Agriculture and Markets, Department of	95,064	97,821	125,460	90,745	91,003	91,090
Assistance and Grants	52,256	52,768	77,350	43,500	43,500	43,500
State Operations	42,808	45,053	48,110	47,245	47,503	47,590
Personal Service	37,083	40,143	42,225	42,251	42,359	42,446
Non-Personal Service	5,725	4,910	5,885	4,994	5,144	5,144
Alcoholic Beverage Control, Division of	12,590	16,077	17,805	18,079	18,079	18,079
Assistance and Grants	200	200	0	0	0	0
State Operations	12,390	15,877	17,805	18,079	18,079	18,079
Personal Service	11,026	12,724	13,903	14,137	14,137	14,137
Non-Personal Service	1,364	3,153	3,902	3,942	3,942	3,942
Economic Development, Department of	63,804	71,971	61,305	61,305	61,305	61,305
Assistance and Grants	44,019	55,710	45,044	45,044	45,044	45,044
State Operations	19,785	16,261	16,261	16,261	16,261	16,261
Personal Service	16,284	13,825	13,825	13,825	13,825	13,825
Non-Personal Service	3,501	2,436	2,436	2,436	2,436	2,436
Empire State Development Corporation	90,395	130,810	147,655	161,655	159,125	159,125
Assistance and Grants	90,395	130,810	147,655	161,655	159,125	159,125
Financial Services, Department of	3,328	6,250	8,000	8,000	8,000	8,000
Assistance and Grants	3,328	6,250	8,000	8,000	8,000	8,000
Olympic Regional Development Authority	11,404	10,704	10,404	10,404	10,404	10,404
State Operations	11,404	9,204	8,904	8,904	8,904	8,904
Personal Service	6,789	2,838	2,838	2,838	2,838	2,838
Non-Personal Service	4,615	6,366	6,066	6,066	6,066	6,066
General State Charges	0	1,500	1,500	1,500	1,500	1,500
Public Service Department	51,348	4,000	14,500	29,000	39,500	20,500
Assistance and Grants	51,348	3,500	14,000	28,500	39,500	20,500
State Operations	0	500	500	500	0	0
Non-Personal Service	0	500	500	500	0	0
Functional Total	327,933	337,633	385,129	379,188	387,416	368,503
PARKS AND THE ENVIRONMENT						
Adirondack Park Agency	5,936	6,341	6,389	6,398	6,452	6,461
State Operations	5,936	6,341	6,389	6,398	6,452	6,461
Personal Service	4,790	5,166	5,282	5,291	5,300	5,309
Non-Personal Service	1,146	1,175	1,107	1,107	1,152	1,152
Environmental Conservation, Department of	183,115	184,692	192,656	185,266	188,756	189,250
Assistance and Grants	3,182	5,213	12,128	2,128	2,128	2,128
State Operations	179,933	179,479	180,528	183,138	186,628	187,122
Personal Service	160,988	158,767	156,366	158,476	158,966	159,460
Non-Personal Service	18,945	20,712	24,162	24,662	27,662	27,662
Parks, Recreation and Historic Preservation, Office of	170,156	175,359	178,263	176,936	177,302	177,678
Assistance and Grants	1,394	5,550	100	100	100	100
State Operations	168,762	169,809	178,163	176,836	177,202	177,578
Personal Service	153,575	157,352	159,558	159,879	160,210	160,550
Non-Personal Service	15,187	12,457	18,605	16,957	16,992	17,028
Functional Total	359,207	366,392	377,308	368,600	372,510	373,389
TRANSPORTATION						
Motor Vehicles, Department of	10,765	12,868	12,868	13,329	13,329	13,329
State Operations	10,765	12,868	12,868	13,329	13,329	13,329
Personal Service	9,243	9,980	9,980	10,304	10,304	10,304
Non-Personal Service	1,522	2,888	2,888	3,025	3,025	3,025
Transportation, Department of	641,347	648,300	659,313	643,360	654,908	666,804
Assistance and Grants	247,772	283,619	284,122	257,372	257,372	257,372
State Operations	393,575	364,681	375,191	385,988	397,536	409,432
Personal Service	210,268	186,375	191,952	197,719	203,624	209,707
Non-Personal Service	183,307	178,306	183,239	188,269	193,912	199,725
Waterfront Commission	3,861	2,578	3,649	4,124	4,217	4,217
State Operations	3,806	2,578	3,649	4,124	4,217	4,217
Personal Service	3,371	2,159	2,425	2,550	2,626	2,626
Non-Personal Service	435	419	1,224	1,574	1,591	1,591
General State Charges	55	0	0	0	0	0
Functional Total	655,973	663,746	675,830	660,813	672,454	684,350
HEALTH						
Aging, Office for the	192,675	236,708	239,400	196,400	196,400	196,400
Assistance and Grants	189,434	232,372	235,064	192,064	192,064	192,064
State Operations	3,241	4,336	4,336	4,336	4,336	4,336
Personal Service	3,103	4,196	4,196	4,196	4,196	4,196
Non-Personal Service	138	140	140	140	140	140
Health, Department of	25,778,252	27,586,369	30,187,268	35,397,977	37,988,674	40,923,079

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

	FY 2025 Actuals	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected
Medical Assistance	23,583,728	25,146,996	27,596,163	33,155,140	35,758,725	38,680,577
Assistance and Grants	23,583,728	25,146,996	27,596,163	33,155,140	35,758,725	38,680,577
Essential Plan	31,070	18,000	112,251	129,198	136,642	171,440
Assistance and Grants	12,615	18,000	18,000	18,000	18,000	18,000
State Operations	18,455	0	94,251	111,198	118,642	153,440
Personal Service	872	0	3,025	7,796	8,245	9,302
Non-Personal Service	17,583	0	91,226	103,402	110,397	144,138
Medicaid Administration	1,241,913	1,353,108	1,288,419	1,040,525	1,021,154	1,004,909
Assistance and Grants	864,239	947,697	895,231	620,231	620,231	620,231
State Operations	373,049	395,411	383,188	410,294	390,923	374,678
Personal Service	61,590	73,109	75,228	75,668	76,019	76,627
Non-Personal Service	311,459	322,302	307,960	334,626	314,904	298,051
General State Charges	4,625	10,000	10,000	10,000	10,000	10,000
Public Health	921,541	1,068,265	1,190,435	1,073,114	1,072,153	1,066,153
Assistance and Grants	765,153	842,835	945,361	832,629	832,587	832,587
State Operations	162,797	223,860	243,004	238,415	237,496	231,496
Personal Service	140,561	149,178	161,010	162,123	162,204	162,204
Non-Personal Service	22,236	74,682	81,994	76,292	75,292	69,292
General State Charges	(6,409)	1,570	2,070	2,070	2,070	2,070
Medicaid Inspector General, Office of the	19,195	20,143	25,623	25,623	25,623	25,623
State Operations	19,195	20,143	25,623	25,623	25,623	25,623
Personal Service	16,661	17,523	23,003	23,003	23,003	23,003
Non-Personal Service	2,534	2,620	2,620	2,620	2,620	2,620
Functional Total	25,990,122	27,843,220	30,452,291	35,620,000	38,210,697	41,145,102
SOCIAL WELFARE						
Children and Family Services, Office of	2,958,565	3,309,834	5,023,013	5,399,296	5,674,403	5,715,807
OCFS	2,886,031	3,191,904	4,903,083	5,278,366	5,551,473	5,592,877
Assistance and Grants	2,668,557	2,944,555	4,638,548	4,983,941	5,257,048	5,298,452
State Operations	217,474	247,349	264,535	294,425	294,425	294,425
Personal Service	162,935	172,600	179,821	195,775	195,775	195,775
Non-Personal Service	54,539	74,749	84,714	98,650	98,650	98,650
OCFS - Other	72,534	117,930	119,930	120,930	122,930	122,930
Assistance and Grants	72,534	117,930	119,930	120,930	122,930	122,930
Housing and Community Renewal, Division of	37,588	57,637	135,266	120,664	112,664	111,914
Assistance and Grants	29,959	45,700	124,328	109,726	101,726	100,976
State Operations	7,629	11,937	10,938	10,938	10,938	10,938
Personal Service	6,015	9,926	9,095	9,095	9,095	9,095
Non-Personal Service	1,614	2,011	1,843	1,843	1,843	1,843
Human Rights, Division of	19,647	26,528	30,555	30,555	30,555	30,555
Assistance and Grants	285	500	500	500	500	500
State Operations	19,362	26,028	30,055	30,055	30,055	30,055
Personal Service	16,394	21,714	23,840	23,840	23,840	23,840
Non-Personal Service	2,968	4,314	6,215	6,215	6,215	6,215
Labor, Department of	30,251	46,818	40,574	34,074	34,074	34,074
Assistance and Grants	29,369	42,745	29,000	31,500	31,500	31,500
State Operations	882	4,073	11,574	2,574	2,574	2,574
Personal Service	532	1,306	1,712	1,712	1,712	1,712
Non-Personal Service	350	2,767	9,862	862	862	862
National and Community Service	352	869	793	793	793	793
Assistance and Grants	0	511	432	432	432	432
State Operations	352	358	361	361	361	361
Personal Service	351	349	352	352	352	352
Non-Personal Service	1	9	9	9	9	9
Temporary and Disability Assistance, Office of	2,682,192	3,338,207	2,263,451	2,249,598	2,334,130	2,452,600
Welfare Assistance	1,272,095	1,408,522	1,363,712	1,380,912	1,398,312	1,433,012
Assistance and Grants	1,272,095	1,408,522	1,363,712	1,380,912	1,398,312	1,433,012
All Other	1,410,097	1,929,685	899,739	868,686	935,818	1,019,588
Assistance and Grants	1,258,541	1,778,366	673,083	669,650	750,682	834,452
State Operations	151,556	151,319	226,656	199,036	185,136	185,136
Personal Service	72,090	81,139	88,272	97,062	97,062	97,062
Non-Personal Service	79,466	70,180	138,384	101,974	88,074	88,074
Functional Total	5,728,595	6,779,893	7,493,652	7,834,980	8,186,619	8,345,743
MENTAL HYGIENE						
Addiction Services and Supports, Office of	494,868	663,610	685,284	697,505	714,622	734,697
OASAS	395,557	540,585	572,437	585,916	600,968	618,943
Assistance and Grants	355,435	487,459	516,131	526,836	541,877	559,837
State Operations	40,122	53,126	56,306	59,080	59,091	59,106
Personal Service	27,845	33,052	30,621	33,713	33,503	33,289
Non-Personal Service	12,277	20,074	25,685	25,367	25,588	25,817
OASAS - Other	99,311	123,025	112,847	111,589	113,654	115,754
Assistance and Grants	34,683	49,224	33,553	33,553	33,553	33,553

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

	FY 2025 Actuals	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected
State Operations	64,628	73,801	79,294	78,036	80,101	82,201
Personal Service	48,032	57,069	61,949	59,783	60,928	62,086
Non-Personal Service	16,596	16,732	17,345	18,253	19,173	20,115
Developmental Disabilities, State Council on	0	1,500	1,500	1,500	1,500	1,500
State Operations	0	1,500	1,500	1,500	1,500	1,500
Personal Service	0	1,500	1,500	1,500	1,500	1,500
Justice Center	38,344	41,229	41,654	42,213	42,781	43,360
Assistance and Grants	696	753	627	627	627	627
State Operations	37,648	40,476	41,027	41,586	42,154	42,733
Personal Service	29,080	31,595	31,911	32,230	32,552	32,878
Non-Personal Service	8,568	8,881	9,116	9,356	9,602	9,855
Mental Health, Office of	4,171,847	4,782,071	5,273,588	5,330,065	5,549,297	5,634,932
OMH	2,361,887	2,587,595	2,945,505	3,003,699	3,200,306	3,265,993
Assistance and Grants	1,786,651	1,988,018	2,330,828	2,386,411	2,573,711	2,630,097
State Operations	575,236	599,577	614,677	617,288	626,595	635,896
Personal Service	411,217	484,397	499,557	502,334	507,102	511,876
Non-Personal Service	164,019	115,180	115,120	114,954	119,493	124,020
OMH - Other	1,809,960	2,194,476	2,328,083	2,326,366	2,348,991	2,368,939
Assistance and Grants	401,947	630,331	718,656	694,377	693,173	689,199
State Operations	1,408,013	1,564,145	1,609,427	1,631,989	1,655,818	1,679,740
Personal Service	1,047,402	1,102,287	1,143,212	1,155,816	1,167,973	1,180,254
Non-Personal Service	360,611	461,858	466,215	476,173	487,845	499,486
People with Developmental Disabilities, Office for	5,170,509	7,316,103	7,596,808	6,910,588	7,065,374	7,180,219
OPWDD	491,640	521,701	501,815	507,515	509,015	509,015
Assistance and Grants	471,155	503,701	486,815	492,515	494,015	494,015
State Operations	20,485	18,000	15,000	15,000	15,000	15,000
Personal Service	377	0	0	0	0	0
Non-Personal Service	20,108	18,000	15,000	15,000	15,000	15,000
OPWDD - Other	4,678,869	6,794,402	7,094,993	6,403,073	6,556,359	6,671,204
Assistance and Grants	2,990,925	4,968,998	5,275,470	4,560,175	4,690,222	4,781,481
State Operations	1,687,944	1,825,404	1,819,523	1,842,898	1,866,137	1,889,723
Personal Service	1,478,468	1,588,593	1,592,700	1,610,195	1,626,401	1,642,768
Non-Personal Service	209,476	236,811	226,823	232,703	239,736	246,955
Functional Total	9,875,568	12,804,513	13,598,834	12,981,871	13,373,574	13,594,708
PUBLIC PROTECTION/CRIMINAL JUSTICE						
Correction, Commission of	4,371	6,659	6,851	6,795	6,795	6,795
State Operations	4,371	6,659	6,851	6,795	6,795	6,795
Personal Service	4,172	5,384	6,220	6,166	6,166	6,166
Non-Personal Service	199	1,275	631	629	629	629
Corrections and Community Supervision, Department of	2,975,626	3,213,578	3,116,588	3,170,786	3,171,536	3,171,536
DOCCS	2,962,753	3,208,178	3,111,188	3,165,386	3,166,136	3,166,136
Assistance and Grants	6,831	65,235	18,506	18,506	19,256	19,256
State Operations	2,955,548	3,142,443	3,092,182	3,146,380	3,146,380	3,146,380
Personal Service	2,374,619	2,580,731	2,509,511	2,553,709	2,553,709	2,553,709
Non-Personal Service	580,929	561,712	582,671	592,671	592,671	592,671
General State Charges	374	500	500	500	500	500
DOCCS - Other	12,873	5,400	5,400	5,400	5,400	5,400
Assistance and Grants	12,873	5,400	5,400	5,400	5,400	5,400
Criminal Justice Services, Division of	481,520	580,698	590,409	514,904	514,904	514,904
Assistance and Grants	425,950	527,502	535,464	458,464	458,464	458,464
State Operations	55,570	53,196	54,945	56,440	56,440	56,440
Personal Service	38,146	42,771	43,860	45,301	45,301	45,301
Non-Personal Service	17,424	10,425	11,085	11,139	11,139	11,139
Homeland Security and Emergency Services, Division of	23,085	42,803	49,064	45,125	45,125	45,125
Assistance and Grants	12,117	19,903	19,980	20,246	20,246	20,246
State Operations	10,968	22,900	29,084	24,879	24,879	24,879
Personal Service	3,792	10,686	13,328	13,947	13,947	13,947
Non-Personal Service	7,176	12,214	15,756	10,932	10,932	10,932
Indigent Legal Services, Office of	78,577	95,334	92,000	0	0	0
Assistance and Grants	78,577	95,334	92,000	0	0	0
Judicial Conduct, Commission on	8,246	9,330	9,330	9,330	9,330	9,330
State Operations	8,246	9,330	9,330	9,330	9,330	9,330
Personal Service	6,040	7,130	7,200	7,200	7,200	7,200
Non-Personal Service	2,206	2,200	2,130	2,130	2,130	2,130
Judicial Nomination, Commission on	0	30	30	30	30	30
State Operations	0	30	30	30	30	30
Non-Personal Service	0	30	30	30	30	30
Judicial Screening Committees, New York State	2	38	38	38	38	38
State Operations	2	38	38	38	38	38
Non-Personal Service	2	38	38	38	38	38
Military and Naval Affairs, Division of	298,459	798,224	684,608	134,315	136,734	139,202
Assistance and Grants	2,243	1,777	1,801	1,821	1,821	1,821

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

	FY 2025 Actuals	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected
State Operations	296,203	796,447	682,807	132,494	134,913	137,381
Personal Service	248,073	587,624	514,439	120,976	123,395	125,863
Non-Personal Service	48,130	208,823	168,368	11,518	11,518	11,518
General State Charges	13	0	0	0	0	0
Prosecutorial Conduct, Commission on	420	1,500	3,000	3,000	3,000	3,000
State Operations	420	1,500	3,000	3,000	3,000	3,000
Personal Service	239	957	2,307	2,307	2,307	2,307
Non-Personal Service	181	543	693	693	693	693
State Police, Division of	814,863	970,909	873,581	890,552	889,559	888,667
State Operations	814,863	970,909	873,581	890,552	889,559	888,667
Personal Service	739,514	900,003	798,242	814,095	813,102	812,210
Non-Personal Service	75,295	70,906	75,339	76,457	76,457	76,457
General State Charges	54	0	0	0	0	0
Statewide Financial System	33,508	35,267	36,384	38,236	35,163	34,753
State Operations	33,508	35,267	36,384	38,236	35,163	34,753
Personal Service	13,852	13,068	13,336	13,336	13,336	13,336
Non-Personal Service	19,656	22,199	23,048	24,900	21,827	21,417
Victim Services, Office of	1,547	7,504	47,961	76,312	76,312	76,312
Assistance and Grants	652	5,000	45,500	73,800	73,800	73,800
State Operations	895	2,504	2,461	2,512	2,512	2,512
Personal Service	454	474	431	441	441	441
Non-Personal Service	441	2,030	2,030	2,071	2,071	2,071
Functional Total	4,720,224	5,761,874	5,509,844	4,889,423	4,888,526	4,889,692
HIGHER EDUCATION						
City University of New York	2,115,878	2,290,646	2,341,692	2,413,503	2,437,730	2,463,300
Assistance and Grants	2,115,628	2,290,646	2,341,692	2,413,503	2,437,730	2,463,300
State Operations	250	0	0	0	0	0
Non-Personal Service	250	0	0	0	0	0
Higher Education Services Corporation, New York State	613,276	654,099	714,839	736,568	749,453	749,620
Assistance and Grants	612,464	653,199	688,521	709,049	720,789	720,289
State Operations	812	900	26,318	27,519	28,664	29,331
Personal Service	807	900	12,218	13,144	13,169	13,169
Non-Personal Service	5	0	14,100	14,375	15,495	16,162
State University of New York	555,369	614,447	599,574	597,161	596,576	583,942
Assistance and Grants	551,505	607,297	593,567	591,154	590,569	577,935
State Operations	3,774	7,105	5,962	5,962	5,962	5,962
Personal Service	406	1,752	1,774	1,774	1,774	1,774
Non-Personal Service	3,368	5,353	4,188	4,188	4,188	4,188
General State Charges	90	45	45	45	45	45
Functional Total	3,284,523	3,559,192	3,656,105	3,747,232	3,783,759	3,796,862
EDUCATION						
Arts, Council on the	87,648	89,676	69,243	49,155	49,160	48,995
Assistance and Grants	82,957	82,135	61,385	41,385	41,385	41,214
State Operations	4,691	7,541	7,858	7,770	7,775	7,781
Personal Service	3,137	3,824	3,885	3,886	3,886	3,886
Non-Personal Service	1,554	3,717	3,973	3,884	3,889	3,895
Education, Department of	33,170,959	35,110,487	36,919,041	38,762,749	40,490,932	42,068,453
School Aid	30,088,355	31,730,279	33,375,907	35,056,299	36,629,781	38,038,239
Assistance and Grants	30,088,355	31,730,279	33,375,907	35,056,299	36,629,781	38,038,239
School Aid – Other	136,579	140,300	140,300	140,300	140,300	140,300
Assistance and Grants	136,579	140,300	140,300	140,300	140,300	140,300
Special Education Categorical Programs	1,608,680	1,700,497	1,797,361	1,897,931	1,999,141	2,106,694
Assistance and Grants	1,608,680	1,700,497	1,797,361	1,897,931	1,999,141	2,106,694
All Other	1,337,345	1,539,411	1,605,473	1,668,219	1,721,710	1,783,220
Assistance and Grants	1,259,591	1,449,351	1,519,279	1,581,886	1,635,677	1,697,187
State Operations	77,718	90,060	86,194	86,333	86,033	86,033
Personal Service	45,559	43,310	46,648	46,702	46,702	46,702
Non-Personal Service	32,159	46,750	39,546	39,631	39,331	39,331
General State Charges	36	0	0	0	0	0
Functional Total	33,258,607	35,200,163	36,988,284	38,811,904	40,540,092	42,117,448
GENERAL GOVERNMENT						
Budget, Division of the	32,353	37,688	36,283	36,283	36,283	36,283
State Operations	31,030	36,688	35,983	35,983	35,983	35,983
Personal Service	30,280	32,368	33,968	33,968	33,968	33,968
Non-Personal Service	750	4,320	2,015	2,015	2,015	2,015
General State Charges	1,323	1,000	300	300	300	300
Civil Service, Department of	36,611	48,613	57,539	55,837	54,399	54,799
Assistance and Grants	7	300	300	300	300	300
State Operations	36,604	48,313	57,239	55,537	54,099	54,499
Personal Service	28,243	29,923	35,202	34,649	33,711	33,711
Non-Personal Service	8,361	18,390	22,037	20,888	20,388	20,788

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

	FY 2025 Actuals	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected
Deferred Compensation Board	40	63	123	123	123	123
State Operations	40	63	123	123	123	123
Personal Service	39	40	99	99	99	99
Non-Personal Service	1	23	24	24	24	24
Elections, State Board of	26,025	43,643	40,188	40,583	40,583	40,583
Assistance and Grants	6,105	13,700	7,700	7,700	7,700	7,700
State Operations	19,920	29,943	32,488	32,883	32,883	32,883
Personal Service	13,335	18,830	21,200	21,460	21,460	21,460
Non-Personal Service	6,585	11,113	11,288	11,423	11,423	11,423
Employee Relations, Office of	7,899	8,894	13,982	12,082	12,082	12,082
State Operations	7,899	8,894	13,982	12,082	12,082	12,082
Personal Service	7,550	8,666	11,849	11,849	11,849	11,849
Non-Personal Service	349	228	2,133	233	233	233
Ethics and Lobbying, Independent Commission on	6,876	8,355	8,575	8,575	8,575	8,575
State Operations	6,876	8,355	8,575	8,575	8,575	8,575
Personal Service	5,746	6,781	7,206	7,206	7,206	7,206
Non-Personal Service	1,130	1,574	1,369	1,369	1,369	1,369
Gaming Commission, New York State	14,253	20,988	21,088	21,188	15,388	15,388
Assistance and Grants	9,708	15,400	15,500	15,600	9,800	9,800
State Operations	4,545	5,588	5,588	5,588	5,588	5,588
Personal Service	3,507	1,715	1,715	1,715	1,715	1,715
Non-Personal Service	1,038	3,873	3,873	3,873	3,873	3,873
General Services, Office of	153,304	140,557	162,927	143,618	141,227	141,776
Assistance and Grants	22,018	0	0	0	0	0
State Operations	131,286	140,557	162,927	143,618	141,227	141,776
Personal Service	44,625	47,200	46,849	46,849	46,849	47,149
Non-Personal Service	86,661	93,357	116,078	96,769	94,378	94,627
Information Technology Services, Office of	741,257	764,023	787,513	788,447	789,639	790,406
State Operations	741,257	764,023	787,513	788,447	789,639	790,406
Personal Service	367,131	397,529	396,400	397,514	399,153	399,920
Non-Personal Service	374,126	366,494	391,113	390,933	390,486	390,486
Inspector General, Office of the	9,708	10,791	11,752	11,752	11,752	11,752
State Operations	9,708	10,791	11,752	11,752	11,752	11,752
Personal Service	7,614	8,899	9,523	9,523	9,523	9,523
Non-Personal Service	2,094	1,892	2,229	2,229	2,229	2,229
Labor Management Committees	33,644	38,790	40,626	40,626	40,626	40,626
State Operations	28,591	34,378	35,106	35,106	35,106	35,106
Personal Service	7,245	6,939	6,058	6,058	6,058	6,058
Non-Personal Service	21,346	27,439	29,048	29,048	29,048	29,048
General State Charges	5,053	4,412	5,520	5,520	5,520	5,520
Prevention of Domestic Violence, Office for	11,000	12,953	13,496	13,540	13,547	13,547
Assistance and Grants	7,709	9,262	9,212	9,212	9,212	9,212
State Operations	3,291	3,691	4,284	4,328	4,335	4,335
Personal Service	2,839	2,933	3,533	3,573	3,573	3,573
Non-Personal Service	452	758	751	755	762	762
Public Employment Relations Board	4,385	5,124	5,916	5,916	5,916	5,916
State Operations	4,385	5,124	5,916	5,916	5,916	5,916
Personal Service	4,151	4,760	5,527	5,527	5,527	5,527
Non-Personal Service	234	364	389	389	389	389
State, Department of	69,779	131,796	76,694	60,194	40,194	40,194
Assistance and Grants	52,396	111,855	56,643	40,143	20,143	20,143
State Operations	17,383	19,941	20,051	20,051	20,051	20,051
Personal Service	13,623	12,345	12,445	12,445	12,445	12,445
Non-Personal Service	3,760	7,596	7,606	7,606	7,606	7,606
Tax Appeals, Division of	3,225	4,232	3,882	3,882	3,882	3,882
State Operations	3,225	4,232	3,882	3,882	3,882	3,882
Personal Service	2,962	3,792	3,442	3,442	3,442	3,442
Non-Personal Service	263	440	440	440	440	440
Taxation and Finance, Department of	275,220	275,827	281,077	281,746	281,870	281,870
Assistance and Grants	795	926	926	926	926	926
State Operations	274,425	274,901	280,151	280,820	280,944	280,944
Personal Service	264,525	225,836	232,423	235,050	235,174	235,174
Non-Personal Service	9,900	49,065	47,728	45,770	45,770	45,770
Veterans' Services, Department of	18,576	21,360	17,234	17,234	17,234	17,234
Assistance and Grants	10,854	12,690	8,633	8,633	8,633	8,633
State Operations	7,722	8,665	8,596	8,596	8,596	8,596
Personal Service	7,157	8,068	7,997	7,997	7,997	7,997
Non-Personal Service	565	597	599	599	599	599
General State Charges	0	5	5	5	5	5
Welfare Inspector General, Office of	600	747	836	836	836	836
State Operations	600	747	836	836	836	836
Personal Service	594	713	727	727	727	727
Non-Personal Service	6	34	109	109	109	109
Functional Total	1,444,755	1,574,444	1,579,731	1,542,462	1,514,156	1,515,872

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

	<u>FY 2025 Actuals</u>	<u>FY 2026 Projected</u>	<u>FY 2027 Projected</u>	<u>FY 2028 Projected</u>	<u>FY 2029 Projected</u>	<u>FY 2030 Projected</u>
ELECTED OFFICIALS						
Audit and Control, Department of	169,311	178,931	194,187	197,293	197,293	197,293
State Operations	169,311	178,931	194,187	197,293	197,293	197,293
Personal Service	133,691	147,191	157,828	160,320	160,320	160,320
Non-Personal Service	35,620	31,740	36,359	36,973	36,973	36,973
Executive Chamber	22,718	24,203	26,946	26,946	26,946	26,946
State Operations	22,718	24,203	26,946	26,946	26,946	26,946
Personal Service	18,140	19,431	22,174	22,174	22,174	22,174
Non-Personal Service	4,578	4,772	4,772	4,772	4,772	4,772
Judiciary	3,262,232	3,678,719	3,991,017	3,991,017	3,991,017	3,991,017
Assistance and Grants	106,524	200,000	229,500	229,500	229,500	229,500
State Operations	2,231,592	2,483,600	2,630,400	2,630,400	2,630,400	2,630,400
Personal Service	1,858,670	2,064,200	2,183,100	2,183,100	2,183,100	2,183,100
Non-Personal Service	372,922	419,400	447,300	447,300	447,300	447,300
General State Charges	924,116	995,119	1,131,117	1,131,117	1,131,117	1,131,117
Law, Department of	182,018	225,382	203,727	201,502	201,502	201,502
Assistance and Grants	15,293	39,700	5,000	0	0	0
State Operations	166,725	185,682	198,727	201,502	201,502	201,502
Personal Service	144,308	163,750	176,118	178,604	178,604	178,604
Non-Personal Service	22,417	21,932	22,609	22,898	22,898	22,898
Legislature	263,465	302,596	311,674	311,674	311,674	311,674
State Operations	263,465	302,596	311,674	311,674	311,674	311,674
Personal Service	201,582	232,372	238,836	238,836	238,836	238,836
Non-Personal Service	61,883	70,224	72,838	72,838	72,838	72,838
Lieutenant Governor, Office of the	745	46	283	1,217	1,217	1,217
State Operations	745	46	283	1,217	1,217	1,217
Personal Service	689	0	156	1,090	1,090	1,090
Non-Personal Service	56	46	127	127	127	127
Functional Total	3,900,489	4,409,877	4,727,834	4,729,649	4,729,649	4,729,649
LOCAL GOVERNMENT ASSISTANCE						
Aid and Incentives for Municipalities	775,872	777,542	903,941	738,941	739,041	738,941
Assistance and Grants	775,872	777,542	903,941	738,941	739,041	738,941
County-Wide Shared Services Initiative	3,812	5,000	5,000	0	0	0
Assistance and Grants	3,812	5,000	5,000	0	0	0
Miscellaneous Financial Assistance	21,339	54,249	553,750	23,750	23,750	23,750
Assistance and Grants	21,339	54,249	553,750	23,750	23,750	23,750
Municipalities with VLT Facilities	30,120	30,119	30,119	30,119	30,119	30,119
Assistance and Grants	30,120	30,119	30,119	30,119	30,119	30,119
Small Government Assistance	217	218	218	218	218	218
Assistance and Grants	217	218	218	218	218	218
Functional Total	831,360	867,128	1,493,028	793,028	793,128	793,028
ALL OTHER CATEGORIES						
General State Charges	8,367,433	9,189,584	9,827,420	10,791,594	11,831,223	12,935,654
General State Charges	8,367,433	9,189,584	9,827,420	10,791,594	11,831,223	12,935,654
Miscellaneous	(899,427)	114,240	1,509,548	2,559,557	2,309,566	3,809,575
Assistance and Grants	(506,972)	38,542	988,542	1,338,542	1,338,542	2,338,542
State Operations	(392,455)	75,698	521,006	1,221,015	971,024	1,471,033
Personal Service	67	50,371	489,979	1,139,988	889,997	1,140,006
Non-Personal Service	(392,522)	25,327	31,027	81,027	81,027	331,027
Functional Total	7,468,006	9,303,824	11,336,968	13,351,151	14,140,789	16,745,229
TOTAL GENERAL FUND SPENDING	97,845,362	109,471,899	118,274,838	125,710,301	131,593,369	139,099,575

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

	FY 2025 Actuals	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT						
Agriculture and Markets, Department of	95,064	97,821	125,460	90,745	91,003	91,090
Alcoholic Beverage Control, Division of	12,590	16,077	17,805	18,079	18,079	18,079
Economic Development, Department of	63,804	71,971	61,305	61,305	61,305	61,305
Empire State Development Corporation	90,395	130,810	147,655	161,655	159,125	159,125
Financial Services, Department of	3,328	6,250	8,000	8,000	8,000	8,000
Olympic Regional Development Authority	11,404	10,704	10,404	10,404	10,404	10,404
Public Service Department	51,348	4,000	14,500	29,000	39,500	20,500
Functional Total	327,933	337,633	385,129	379,188	387,416	368,503
PARKS AND THE ENVIRONMENT						
Adirondack Park Agency	5,936	6,341	6,389	6,398	6,452	6,461
Environmental Conservation, Department of	183,115	184,692	192,656	185,266	188,756	189,250
Parks, Recreation and Historic Preservation, Office of	170,156	175,359	178,263	176,936	177,302	177,678
Functional Total	359,207	366,392	377,308	368,600	372,510	373,389
TRANSPORTATION						
Motor Vehicles, Department of	10,765	12,868	12,868	13,329	13,329	13,329
Transportation, Department of	641,347	648,300	659,313	643,360	654,908	666,804
Waterfront Commission	3,861	2,578	3,649	4,124	4,217	4,217
Functional Total	655,973	663,746	675,830	660,813	672,454	684,350
HEALTH						
Aging, Office for the	192,675	236,708	239,400	196,400	196,400	196,400
Health, Department of	25,778,252	27,586,369	30,187,268	35,397,977	37,988,674	40,923,079
<i>Medical Assistance</i>	23,583,728	25,146,996	27,596,163	33,155,140	35,758,725	38,680,577
<i>Essential Plan</i>	31,070	18,000	112,251	129,198	136,642	171,440
<i>Medicaid Administration</i>	1,241,913	1,353,108	1,288,419	1,040,525	1,021,154	1,004,909
<i>Public Health</i>	921,541	1,068,265	1,190,435	1,073,114	1,072,153	1,066,153
Medicaid Inspector General, Office of the	19,195	20,143	25,623	25,623	25,623	25,623
Functional Total	25,990,122	27,843,220	30,452,291	35,620,000	38,210,697	41,145,102
SOCIAL WELFARE						
Children and Family Services, Office of	2,958,565	3,309,834	5,023,013	5,399,296	5,674,403	5,715,807
<i>OCFS</i>	2,886,031	3,191,904	4,903,083	5,278,366	5,551,473	5,592,877
<i>OCFS - Other</i>	72,534	117,930	119,930	120,930	122,930	122,930
Housing and Community Renewal, Division of	37,588	57,637	135,266	120,664	112,664	111,914
Human Rights, Division of	19,647	26,528	30,555	30,555	30,555	30,555
Labor, Department of	30,251	46,818	40,574	34,074	34,074	34,074
National and Community Service	352	869	793	793	793	793
Temporary and Disability Assistance, Office of	2,682,192	3,338,207	2,263,451	2,249,598	2,334,130	2,452,600
<i>Welfare Assistance</i>	1,272,095	1,408,522	1,363,712	1,380,912	1,398,312	1,433,012
<i>All Other</i>	1,410,097	1,929,685	899,739	868,686	935,818	1,019,588
Functional Total	5,728,595	6,779,893	7,493,652	7,834,980	8,186,619	8,345,743
MENTAL HYGIENE						
Addiction Services and Supports, Office of	494,868	663,610	685,284	697,505	714,622	734,697
<i>OASAS</i>	395,557	540,585	572,437	585,916	600,968	618,943
<i>OASAS - Other</i>	99,311	123,025	112,847	111,589	113,654	115,754
Developmental Disabilities, State Council on	0	1,500	1,500	1,500	1,500	1,500
Justice Center	38,344	41,229	41,654	42,213	42,781	43,360
Mental Health, Office of	4,171,847	4,782,071	5,273,588	5,330,065	5,549,297	5,634,932
<i>OMH</i>	2,361,887	2,587,595	2,945,505	3,003,699	3,200,306	3,265,993
<i>OMH - Other</i>	1,809,960	2,194,476	2,328,083	2,326,366	2,348,991	2,368,939
People with Developmental Disabilities, Office for	5,170,509	7,316,103	7,596,808	6,910,588	7,065,374	7,180,219
<i>OPWDD</i>	491,640	521,701	501,815	507,515	509,015	509,015
<i>OPWDD - Other</i>	4,678,869	6,794,402	7,094,993	6,403,073	6,556,359	6,671,204
Functional Total	9,875,568	12,804,513	13,598,834	12,981,871	13,373,574	13,594,708
PUBLIC PROTECTION/CRIMINAL JUSTICE						
Correction, Commission of	4,371	6,659	6,851	6,795	6,795	6,795
Corrections and Community Supervision, Department of	2,975,626	3,213,578	3,116,588	3,170,786	3,171,536	3,171,536
<i>DOCCS</i>	2,962,753	3,208,178	3,111,188	3,165,386	3,166,136	3,166,136
<i>DOCCS - Other</i>	12,873	5,400	5,400	5,400	5,400	5,400
Criminal Justice Services, Division of	481,520	580,698	590,409	514,904	514,904	514,904
Homeland Security and Emergency Services, Division of	23,085	42,803	49,064	45,125	45,125	45,125
Indigent Legal Services, Office of	78,577	95,334	92,000	0	0	0
Judicial Conduct, Commission on	8,246	9,330	9,330	9,330	9,330	9,330
Judicial Nomination, Commission on	0	30	30	30	30	30
Judicial Screening Committees, New York State	2	38	38	38	38	38
Military and Naval Affairs, Division of	298,459	798,224	684,608	134,315	136,734	139,202
Prosecutorial Conduct, Commission on	420	1,500	3,000	3,000	3,000	3,000
State Police, Division of	814,863	970,909	873,581	890,552	889,559	888,667
Statewide Financial System	33,508	35,267	36,384	38,236	35,163	34,753
Victim Services, Office of	1,547	7,504	47,961	76,312	76,312	76,312
Functional Total	4,720,224	5,761,874	5,509,844	4,889,423	4,888,526	4,889,692
HIGHER EDUCATION						
City University of New York	2,115,878	2,290,646	2,341,692	2,413,503	2,437,730	2,463,300
Higher Education Services Corporation, New York State	613,276	654,099	714,839	736,568	749,453	749,620
State University of New York	555,369	614,447	599,574	597,161	596,576	583,942
Functional Total	3,284,523	3,559,192	3,656,105	3,747,232	3,783,759	3,796,862

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

	FY 2025 Actuals	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected
EDUCATION						
Arts, Council on the	87,648	89,676	69,243	49,155	49,160	48,995
Education, Department of	<u>33,170,959</u>	<u>35,110,487</u>	<u>36,919,041</u>	<u>38,762,749</u>	<u>40,490,932</u>	<u>42,068,453</u>
<i>School Aid</i>	30,088,355	31,730,279	33,375,907	35,056,299	36,629,781	38,038,239
<i>School Aid – Other</i>	136,579	140,300	140,300	140,300	140,300	140,300
<i>Special Education Categorical Programs</i>	1,608,680	1,700,497	1,797,361	1,897,931	1,999,141	2,106,694
<i>All Other</i>	<u>1,337,345</u>	<u>1,539,411</u>	<u>1,605,473</u>	<u>1,668,219</u>	<u>1,721,710</u>	<u>1,783,220</u>
Functional Total	<u>33,258,607</u>	<u>35,200,163</u>	<u>36,988,284</u>	<u>38,811,904</u>	<u>40,540,092</u>	<u>42,117,448</u>
GENERAL GOVERNMENT						
Budget, Division of the	32,353	37,688	36,283	36,283	36,283	36,283
Civil Service, Department of	36,611	48,613	57,539	55,837	54,399	54,799
Deferred Compensation Board	40	63	123	123	123	123
Elections, State Board of	26,025	43,643	40,188	40,583	40,583	40,583
Employee Relations, Office of	7,899	8,894	13,982	12,082	12,082	12,082
Ethics and Lobbying, Independent Commission on	6,876	8,355	8,575	8,575	8,575	8,575
Gaming Commission, New York State	14,253	20,988	21,088	21,188	15,388	15,388
General Services, Office of	153,304	140,557	162,927	143,618	141,227	141,776
Information Technology Services, Office of	741,257	764,023	787,513	788,447	789,639	790,406
Inspector General, Office of the	9,708	10,791	11,752	11,752	11,752	11,752
Labor Management Committees	33,644	38,790	40,626	40,626	40,626	40,626
Prevention of Domestic Violence, Office for	11,000	12,953	13,496	13,540	13,547	13,547
Public Employment Relations Board	4,385	5,124	5,916	5,916	5,916	5,916
State, Department of	69,779	131,796	76,694	60,194	40,194	40,194
Tax Appeals, Division of	3,225	4,232	3,882	3,882	3,882	3,882
Taxation and Finance, Department of	275,220	275,827	281,077	281,746	281,870	281,870
Veterans' Services, Department of	18,576	21,360	17,234	17,234	17,234	17,234
Welfare Inspector General, Office of	600	747	836	836	836	836
Functional Total	<u>1,444,755</u>	<u>1,574,444</u>	<u>1,579,731</u>	<u>1,542,462</u>	<u>1,514,156</u>	<u>1,515,872</u>
ELECTED OFFICIALS						
Audit and Control, Department of	169,311	178,931	194,187	197,293	197,293	197,293
Executive Chamber	22,718	24,203	26,946	26,946	26,946	26,946
Judiciary	3,262,232	3,678,719	3,991,017	3,991,017	3,991,017	3,991,017
Law, Department of	182,018	225,382	203,727	201,502	201,502	201,502
Legislature	263,465	302,596	311,674	311,674	311,674	311,674
Lieutenant Governor, Office of the	745	46	283	1,217	1,217	1,217
Functional Total	<u>3,900,489</u>	<u>4,409,877</u>	<u>4,727,834</u>	<u>4,729,649</u>	<u>4,729,649</u>	<u>4,729,649</u>
LOCAL GOVERNMENT ASSISTANCE						
Aid and Incentives for Municipalities	775,872	777,542	903,941	738,941	739,041	738,941
County-Wide Shared Services Initiative	3,812	5,000	5,000	0	0	0
Miscellaneous Financial Assistance	21,339	54,249	553,750	23,750	23,750	23,750
Municipalities with VLT Facilities	30,120	30,119	30,119	30,119	30,119	30,119
Small Government Assistance	217	218	218	218	218	218
Functional Total	<u>831,360</u>	<u>867,128</u>	<u>1,493,028</u>	<u>793,028</u>	<u>793,128</u>	<u>793,028</u>
ALL OTHER CATEGORIES						
General State Charges	8,367,433	9,189,584	9,827,420	10,791,594	11,831,223	12,935,654
Miscellaneous	<u>(899,427)</u>	<u>114,240</u>	<u>1,509,548</u>	<u>2,559,557</u>	<u>2,309,566</u>	<u>3,809,575</u>
Functional Total	<u>7,468,006</u>	<u>9,303,824</u>	<u>11,336,968</u>	<u>13,351,151</u>	<u>14,140,789</u>	<u>16,745,229</u>
TOTAL GENERAL FUND SPENDING	<u>97,845,362</u>	<u>109,471,899</u>	<u>118,274,838</u>	<u>125,710,301</u>	<u>131,593,369</u>	<u>139,099,575</u>

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

	FY 2025 Actuals	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT						
Agriculture and Markets, Department of	52,256	52,768	77,350	43,500	43,500	43,500
Alcoholic Beverage Control, Division of	200	200	0	0	0	0
Economic Development, Department of	44,019	55,710	45,044	45,044	45,044	45,044
Empire State Development Corporation	90,395	130,810	147,655	161,655	159,125	159,125
Financial Services, Department of	3,328	6,250	8,000	8,000	8,000	8,000
Public Service Department	51,348	3,500	14,000	28,500	39,500	20,500
Functional Total	241,546	249,238	292,049	286,699	295,169	276,169
PARKS AND THE ENVIRONMENT						
Environmental Conservation, Department of	3,182	5,213	12,128	2,128	2,128	2,128
Parks, Recreation and Historic Preservation, Office of	1,394	5,550	100	100	100	100
Functional Total	4,576	10,763	12,228	2,228	2,228	2,228
TRANSPORTATION						
Transportation, Department of	247,772	283,619	284,122	257,372	257,372	257,372
Functional Total	247,772	283,619	284,122	257,372	257,372	257,372
HEALTH						
Aging, Office for the	189,434	232,372	235,064	192,064	192,064	192,064
Health, Department of	25,225,735	26,955,528	29,454,755	34,626,000	37,229,543	40,151,395
<i>Medical Assistance</i>	23,583,728	25,146,996	27,596,163	33,155,140	35,758,725	38,680,577
<i>Essential Plan</i>	12,615	18,000	18,000	18,000	18,000	18,000
<i>Medicaid Administration</i>	864,239	947,697	895,231	620,231	620,231	620,231
<i>Public Health</i>	765,153	842,835	945,361	832,629	832,587	832,587
Functional Total	25,415,169	27,187,900	29,689,819	34,818,064	37,421,607	40,343,459
SOCIAL WELFARE						
Children and Family Services, Office of	2,741,091	3,062,485	4,758,478	5,104,871	5,379,978	5,421,382
<i>OCFS</i>	2,668,557	2,944,555	4,638,548	4,983,941	5,257,048	5,298,452
<i>OCFS - Other</i>	72,534	117,930	119,930	120,930	122,930	122,930
Housing and Community Renewal, Division of	29,959	45,700	124,328	109,726	101,726	100,976
Human Rights, Division of	285	500	500	500	500	500
Labor, Department of	29,369	42,745	29,000	31,500	31,500	31,500
National and Community Service	0	511	432	432	432	432
Temporary and Disability Assistance, Office of	2,530,636	3,186,888	2,036,795	2,050,562	2,148,994	2,267,464
<i>Welfare Assistance</i>	1,272,095	1,408,522	1,363,712	1,380,912	1,398,312	1,433,012
<i>All Other</i>	1,258,541	1,778,366	673,083	669,650	750,682	834,452
Functional Total	5,331,340	6,338,829	6,949,533	7,297,591	7,663,130	7,822,254
MENTAL HYGIENE						
Addiction Services and Supports, Office of	390,118	536,683	549,684	560,389	575,430	593,390
<i>OASAS</i>	355,435	487,459	516,131	526,836	541,877	559,837
<i>OASAS - Other</i>	34,683	49,224	33,553	33,553	33,553	33,553
Justice Center	696	753	627	627	627	627
Mental Health, Office of	2,188,598	2,618,349	3,049,484	3,080,788	3,266,884	3,319,296
<i>OMH</i>	1,786,651	1,988,018	2,330,828	2,386,411	2,573,711	2,630,097
<i>OMH - Other</i>	401,947	630,331	718,656	694,377	693,173	689,199
People with Developmental Disabilities, Office for	3,462,080	5,472,699	5,762,285	5,052,690	5,184,237	5,275,496
<i>OPWDD</i>	471,155	503,701	486,815	492,515	494,015	494,015
<i>OPWDD - Other</i>	2,990,925	4,968,998	5,275,470	4,560,175	4,690,222	4,781,481
Functional Total	6,041,492	8,628,484	9,362,080	8,694,494	9,027,178	9,188,809
PUBLIC PROTECTION/CRIMINAL JUSTICE						
Corrections and Community Supervision, Department of	19,704	70,635	23,906	23,906	24,656	24,656
<i>DOCCS</i>	6,831	65,235	18,506	18,506	19,256	19,256
<i>DOCCS - Other</i>	12,873	5,400	5,400	5,400	5,400	5,400
Criminal Justice Services, Division of	425,950	527,502	535,464	458,464	458,464	458,464
Homeland Security and Emergency Services, Division of	12,117	19,903	19,980	20,246	20,246	20,246
Indigent Legal Services, Office of	78,577	95,334	92,000	0	0	0
Military and Naval Affairs, Division of	2,243	1,777	1,801	1,821	1,821	1,821
Victim Services, Office of	652	5,000	45,500	73,800	73,800	73,800
Functional Total	539,243	720,151	718,651	578,237	578,987	578,987
HIGHER EDUCATION						
City University of New York	2,115,628	2,290,646	2,341,692	2,413,503	2,437,730	2,463,300
Higher Education Services Corporation, New York State	612,464	653,199	688,521	709,049	720,789	720,289
State University of New York	551,505	607,297	593,567	591,154	590,569	577,935
Functional Total	3,279,597	3,551,142	3,623,780	3,713,706	3,749,088	3,761,524
EDUCATION						
Arts, Council on the	82,957	82,135	61,385	41,385	41,385	41,214
Education, Department of	33,093,205	35,020,427	36,832,847	38,676,416	40,404,899	41,982,420
<i>School Aid</i>	30,088,355	31,730,279	33,375,907	35,056,299	36,629,781	38,038,239
<i>School Aid - Other</i>	136,579	140,300	140,300	140,300	140,300	140,300
<i>Special Education Categorical Programs</i>	1,608,680	1,700,497	1,797,361	1,897,931	1,999,141	2,106,694
<i>All Other</i>	1,259,591	1,449,351	1,519,279	1,581,886	1,635,677	1,697,187
Functional Total	33,176,162	35,102,562	36,894,232	38,717,801	40,446,284	42,023,634
GENERAL GOVERNMENT						
Civil Service, Department of	7	300	300	300	300	300

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

	FY 2025 Actuals	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected
Elections, State Board of	6,105	13,700	7,700	7,700	7,700	7,700
Gaming Commission, New York State	9,708	15,400	15,500	15,600	9,800	9,800
General Services, Office of	22,018	0	0	0	0	0
Prevention of Domestic Violence, Office for	7,709	9,262	9,212	9,212	9,212	9,212
State, Department of	52,396	111,855	56,643	40,143	20,143	20,143
Taxation and Finance, Department of	795	926	926	926	926	926
Veterans' Services, Department of	10,854	12,690	8,633	8,633	8,633	8,633
Functional Total	109,592	164,133	98,914	82,514	56,714	56,714
ELECTED OFFICIALS						
Judiciary	106,524	200,000	229,500	229,500	229,500	229,500
Law, Department of	15,293	39,700	5,000	0	0	0
Functional Total	121,817	239,700	234,500	229,500	229,500	229,500
LOCAL GOVERNMENT ASSISTANCE						
Aid and Incentives for Municipalities	775,872	777,542	903,941	738,941	739,041	738,941
County-Wide Shared Services Initiative	3,812	5,000	5,000	0	0	0
Miscellaneous Financial Assistance	21,339	54,249	553,750	23,750	23,750	23,750
Municipalities with VLT Facilities	30,120	30,119	30,119	30,119	30,119	30,119
Small Government Assistance	217	218	218	218	218	218
Functional Total	831,360	867,128	1,493,028	793,028	793,128	793,028
ALL OTHER CATEGORIES						
Miscellaneous	(506,972)	38,542	988,542	1,338,542	1,338,542	2,338,542
Functional Total	(506,972)	38,542	988,542	1,338,542	1,338,542	2,338,542
TOTAL ASSISTANCE AND GRANTS SPENDING	74,832,694	83,382,191	90,641,478	96,809,776	101,858,927	107,672,220

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

	FY 2025 Actuals	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT						
Agriculture and Markets, Department of	42,808	45,053	48,110	47,245	47,503	47,590
Alcoholic Beverage Control, Division of	12,390	15,877	17,805	18,079	18,079	18,079
Economic Development, Department of	19,785	16,261	16,261	16,261	16,261	16,261
Olympic Regional Development Authority	11,404	9,204	8,904	8,904	8,904	8,904
Public Service Department	0	500	500	500	0	0
Functional Total	86,387	86,895	91,580	90,989	90,747	90,834
PARKS AND THE ENVIRONMENT						
Adirondack Park Agency	5,936	6,341	6,389	6,398	6,452	6,461
Environmental Conservation, Department of	179,933	179,479	180,528	183,138	186,628	187,122
Parks, Recreation and Historic Preservation, Office of	168,762	169,809	178,163	176,836	177,202	177,578
Functional Total	354,631	355,629	365,080	366,372	370,282	371,161
TRANSPORTATION						
Motor Vehicles, Department of	10,765	12,868	12,868	13,329	13,329	13,329
Transportation, Department of	393,575	364,681	375,191	385,988	397,536	409,432
Waterfront Commission	3,806	2,578	3,649	4,124	4,217	4,217
Functional Total	408,146	380,127	391,708	403,441	415,082	426,978
HEALTH						
Aging, Office for the	3,241	4,336	4,336	4,336	4,336	4,336
Health, Department of	554,301	619,271	720,443	759,907	747,061	759,614
<i>Essential Plan</i>	18,455	0	94,251	111,198	118,642	153,440
<i>Medicaid Administration</i>	373,049	395,411	383,188	410,294	390,923	374,678
<i>Public Health</i>	162,797	223,860	243,004	238,415	237,496	231,496
Medicaid Inspector General, Office of the	19,195	20,143	25,623	25,623	25,623	25,623
Functional Total	576,737	643,750	750,402	789,866	777,020	789,573
SOCIAL WELFARE						
Children and Family Services, Office of	217,474	247,349	264,535	294,425	294,425	294,425
<i>OCFS</i>	217,474	247,349	264,535	294,425	294,425	294,425
Housing and Community Renewal, Division of	7,629	11,937	10,938	10,938	10,938	10,938
Human Rights, Division of	19,362	26,028	30,055	30,055	30,055	30,055
Labor, Department of	882	4,073	11,574	2,574	2,574	2,574
National and Community Service	352	358	361	361	361	361
Temporary and Disability Assistance, Office of	151,556	151,319	226,656	199,036	185,136	185,136
<i>All Other</i>	151,556	151,319	226,656	199,036	185,136	185,136
Functional Total	397,255	441,064	544,119	537,389	523,489	523,489
MENTAL HYGIENE						
Addiction Services and Supports, Office of	104,750	126,927	135,600	137,116	139,192	141,307
<i>OASAS</i>	40,122	53,126	56,306	59,080	59,091	59,106
<i>OASAS - Other</i>	64,628	73,801	79,294	78,036	80,101	82,201
Developmental Disabilities, State Council on	0	1,500	1,500	1,500	1,500	1,500
Justice Center	37,648	40,476	41,027	41,586	42,154	42,733
Mental Health, Office of	1,983,249	2,163,722	2,224,104	2,249,277	2,282,413	2,315,636
<i>OMH</i>	575,236	599,577	614,677	617,288	626,595	635,896
<i>OMH - Other</i>	1,408,013	1,564,145	1,609,427	1,631,989	1,655,818	1,679,740
People with Developmental Disabilities, Office for	1,708,429	1,843,404	1,834,523	1,857,898	1,881,137	1,904,723
<i>OPWDD</i>	20,485	18,000	15,000	15,000	15,000	15,000
<i>OPWDD - Other</i>	1,687,944	1,825,404	1,819,523	1,842,898	1,866,137	1,889,723
Functional Total	3,834,076	4,176,029	4,236,754	4,287,377	4,346,396	4,405,899
PUBLIC PROTECTION/CRIMINAL JUSTICE						
Correction, Commission of	4,371	6,659	6,851	6,795	6,795	6,795
Corrections and Community Supervision, Department of	2,955,548	3,142,443	3,092,182	3,146,380	3,146,380	3,146,380
<i>DOCCS</i>	2,955,548	3,142,443	3,092,182	3,146,380	3,146,380	3,146,380
Criminal Justice Services, Division of	55,570	53,196	54,945	56,440	56,440	56,440
Homeland Security and Emergency Services, Division of	10,968	22,900	29,084	24,879	24,879	24,879
Judicial Conduct, Commission on	8,246	9,330	9,330	9,330	9,330	9,330
Judicial Nomination, Commission on	0	30	30	30	30	30
Judicial Screening Committees, New York State	2	38	38	38	38	38
Military and Naval Affairs, Division of	296,203	796,447	682,807	132,494	134,913	137,381
Prosecutorial Conduct, Commission on	420	1,500	3,000	3,000	3,000	3,000
State Police, Division of	814,809	970,909	873,581	890,552	889,559	888,667
Statewide Financial System	33,508	35,267	36,384	38,236	35,163	34,753
Victim Services, Office of	895	2,504	2,461	2,512	2,512	2,512
Functional Total	4,180,540	5,041,223	4,790,693	4,310,686	4,309,039	4,310,205
HIGHER EDUCATION						
City University of New York	250	0	0	0	0	0
Higher Education Services Corporation, New York State	812	900	26,318	27,519	28,664	29,331
State University of New York	3,774	7,105	5,962	5,962	5,962	5,962
Functional Total	4,836	8,005	32,280	33,481	34,626	35,293
EDUCATION						
Arts, Council on the	4,691	7,541	7,858	7,770	7,775	7,781
Education, Department of	77,718	90,060	86,194	86,333	86,033	86,033
<i>All Other</i>	77,718	90,060	86,194	86,333	86,033	86,033
Functional Total	82,409	97,601	94,052	94,103	93,808	93,814

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

	FY 2025 Actuals	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected
GENERAL GOVERNMENT						
Budget, Division of the	31,030	36,688	35,983	35,983	35,983	35,983
Civil Service, Department of	36,604	48,313	57,239	55,537	54,099	54,499
Deferred Compensation Board	40	63	123	123	123	123
Elections, State Board of	19,920	29,943	32,488	32,883	32,883	32,883
Employee Relations, Office of	7,899	8,894	13,982	12,082	12,082	12,082
Ethics and Lobbying, Independent Commission on	6,876	8,355	8,575	8,575	8,575	8,575
Gaming Commission, New York State	4,545	5,588	5,588	5,588	5,588	5,588
General Services, Office of	131,286	140,557	162,927	143,618	141,227	141,776
Information Technology Services, Office of	741,257	764,023	787,513	788,447	789,639	790,406
Inspector General, Office of the	9,708	10,791	11,752	11,752	11,752	11,752
Labor Management Committees	28,591	34,378	35,106	35,106	35,106	35,106
Prevention of Domestic Violence, Office for	3,291	3,691	4,284	4,328	4,335	4,335
Public Employment Relations Board	4,385	5,124	5,916	5,916	5,916	5,916
State, Department of	17,383	19,941	20,051	20,051	20,051	20,051
Tax Appeals, Division of	3,225	4,232	3,882	3,882	3,882	3,882
Taxation and Finance, Department of	274,425	274,901	280,151	280,820	280,944	280,944
Veterans' Services, Department of	7,722	8,665	8,596	8,596	8,596	8,596
Welfare Inspector General, Office of	600	747	836	836	836	836
Functional Total	1,328,787	1,404,894	1,474,992	1,454,123	1,451,617	1,453,333
ELECTED OFFICIALS						
Audit and Control, Department of	169,311	178,931	194,187	197,293	197,293	197,293
Executive Chamber	22,718	24,203	26,946	26,946	26,946	26,946
Judiciary	2,231,592	2,483,600	2,630,400	2,630,400	2,630,400	2,630,400
Law, Department of	166,725	185,682	198,727	201,502	201,502	201,502
Legislature	263,465	302,596	311,674	311,674	311,674	311,674
Lieutenant Governor, Office of the	745	46	283	1,217	1,217	1,217
Functional Total	2,854,556	3,175,058	3,362,217	3,369,032	3,369,032	3,369,032
ALL OTHER CATEGORIES						
Miscellaneous	(392,455)	75,698	521,006	1,221,015	971,024	1,471,033
Functional Total	(392,455)	75,698	521,006	1,221,015	971,024	1,471,033
TOTAL STATE OPERATIONS SPENDING	13,715,905	15,885,973	16,654,883	16,957,874	16,752,162	17,340,644

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

	FY 2025 Actuals	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT						
Agriculture and Markets, Department of	37,083	40,143	42,225	42,251	42,359	42,446
Alcoholic Beverage Control, Division of	11,026	12,724	13,903	14,137	14,137	14,137
Economic Development, Department of	16,284	13,825	13,825	13,825	13,825	13,825
Olympic Regional Development Authority	6,789	2,838	2,838	2,838	2,838	2,838
Functional Total	71,182	69,530	72,791	73,051	73,159	73,246
PARKS AND THE ENVIRONMENT						
Adirondack Park Agency	4,790	5,166	5,282	5,291	5,300	5,309
Environmental Conservation, Department of	160,988	158,767	156,366	158,476	158,966	159,460
Parks, Recreation and Historic Preservation, Office of	153,575	157,352	159,558	159,879	160,210	160,550
Functional Total	319,353	321,285	321,206	323,646	324,476	325,319
TRANSPORTATION						
Motor Vehicles, Department of	9,243	9,980	9,980	10,304	10,304	10,304
Transportation, Department of	210,268	186,375	191,952	197,719	203,624	209,707
Waterfront Commission	3,371	2,159	2,425	2,550	2,626	2,626
Functional Total	222,882	198,514	204,357	210,573	216,554	222,637
HEALTH						
Aging, Office for the	3,103	4,196	4,196	4,196	4,196	4,196
Health, Department of	203,023	222,287	239,263	245,587	246,468	248,133
<i>Essential Plan</i>	872	0	3,025	7,796	8,245	9,302
<i>Medicaid Administration</i>	61,590	73,109	75,228	75,668	76,019	76,627
<i>Public Health</i>	140,561	149,178	161,010	162,123	162,204	162,204
Medicaid Inspector General, Office of the	16,661	17,523	23,003	23,003	23,003	23,003
Functional Total	222,787	244,006	266,462	272,786	273,667	275,332
SOCIAL WELFARE						
Children and Family Services, Office of	162,935	172,600	179,821	195,775	195,775	195,775
<i>OCFS</i>	162,935	172,600	179,821	195,775	195,775	195,775
Housing and Community Renewal, Division of	6,015	9,926	9,095	9,095	9,095	9,095
Human Rights, Division of	16,394	21,714	23,840	23,840	23,840	23,840
Labor, Department of	532	1,306	1,712	1,712	1,712	1,712
National and Community Service	351	349	352	352	352	352
Temporary and Disability Assistance, Office of	72,090	81,139	88,272	97,062	97,062	97,062
<i>All Other</i>	72,090	81,139	88,272	97,062	97,062	97,062
Functional Total	258,317	287,034	303,092	327,836	327,836	327,836
MENTAL HYGIENE						
Addiction Services and Supports, Office of	75,877	90,121	92,570	93,496	94,431	95,375
<i>OASAS</i>	27,845	33,052	30,621	33,713	33,503	33,289
<i>OASAS - Other</i>	48,032	57,069	61,949	59,783	60,928	62,086
Developmental Disabilities, State Council on	0	1,500	1,500	1,500	1,500	1,500
Justice Center	29,080	31,595	31,911	32,230	32,552	32,878
Mental Health, Office of	1,458,619	1,586,684	1,642,769	1,658,150	1,675,075	1,692,130
<i>OMH</i>	411,217	484,397	499,557	502,334	507,102	511,876
<i>OMH - Other</i>	1,047,402	1,102,287	1,143,212	1,155,816	1,167,973	1,180,254
People with Developmental Disabilities, Office for	1,478,845	1,588,593	1,592,700	1,610,195	1,626,401	1,642,768
<i>OPWDD</i>	377	0	0	0	0	0
<i>OPWDD - Other</i>	1,478,468	1,588,593	1,592,700	1,610,195	1,626,401	1,642,768
Functional Total	3,042,421	3,298,493	3,361,450	3,395,571	3,429,959	3,464,651
PUBLIC PROTECTION/CRIMINAL JUSTICE						
Correction, Commission of	4,172	5,384	6,220	6,166	6,166	6,166
Corrections and Community Supervision, Department of	2,374,619	2,580,731	2,509,511	2,553,709	2,553,709	2,553,709
<i>DOCCS</i>	2,374,619	2,580,731	2,509,511	2,553,709	2,553,709	2,553,709
Criminal Justice Services, Division of	38,146	42,771	43,860	45,301	45,301	45,301
Homeland Security and Emergency Services, Division of	3,792	10,686	13,328	13,947	13,947	13,947
Judicial Conduct, Commission on	6,040	7,130	7,200	7,200	7,200	7,200
Military and Naval Affairs, Division of	248,073	587,624	514,439	120,976	123,395	125,863
Prosecutorial Conduct, Commission on	239	957	2,307	2,307	2,307	2,307
State Police, Division of	739,514	900,003	798,242	814,095	813,102	812,210
Statewide Financial System	13,852	13,068	13,336	13,336	13,336	13,336
Victim Services, Office of	454	474	431	441	441	441
Functional Total	3,428,901	4,148,828	3,908,874	3,577,478	3,578,904	3,580,480
HIGHER EDUCATION						
Higher Education Services Corporation, New York State	807	900	12,218	13,144	13,169	13,169
State University of New York	406	1,752	1,774	1,774	1,774	1,774
Functional Total	1,213	2,652	13,992	14,918	14,943	14,943
EDUCATION						
Arts, Council on the	3,137	3,824	3,885	3,886	3,886	3,886
Education, Department of	45,559	43,310	46,648	46,702	46,702	46,702
<i>All Other</i>	45,559	43,310	46,648	46,702	46,702	46,702
Functional Total	48,696	47,134	50,533	50,588	50,588	50,588
GENERAL GOVERNMENT						
Budget, Division of the	30,280	32,368	33,968	33,968	33,968	33,968
Civil Service, Department of	28,243	29,923	35,202	34,649	33,711	33,711

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

	FY 2025 Actuals	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected
Deferred Compensation Board	39	40	99	99	99	99
Elections, State Board of	13,335	18,830	21,200	21,460	21,460	21,460
Employee Relations, Office of	7,550	8,666	11,849	11,849	11,849	11,849
Ethics and Lobbying, Independent Commission on	5,746	6,781	7,206	7,206	7,206	7,206
Gaming Commission, New York State	3,507	1,715	1,715	1,715	1,715	1,715
General Services, Office of	44,625	47,200	46,849	46,849	46,849	47,149
Information Technology Services, Office of	367,131	397,529	396,400	397,514	399,153	399,920
Inspector General, Office of the	7,614	8,899	9,523	9,523	9,523	9,523
Labor Management Committees	7,245	6,939	6,058	6,058	6,058	6,058
Prevention of Domestic Violence, Office for	2,839	2,933	3,533	3,573	3,573	3,573
Public Employment Relations Board	4,151	4,760	5,527	5,527	5,527	5,527
State, Department of	13,623	12,345	12,445	12,445	12,445	12,445
Tax Appeals, Division of	2,962	3,792	3,442	3,442	3,442	3,442
Taxation and Finance, Department of	264,525	225,836	232,423	235,050	235,174	235,174
Veterans' Services, Department of	7,157	8,068	7,997	7,997	7,997	7,997
Welfare Inspector General, Office of	594	713	727	727	727	727
Functional Total	811,166	817,337	836,163	839,651	840,476	841,543
ELECTED OFFICIALS						
Audit and Control, Department of	133,691	147,191	157,828	160,320	160,320	160,320
Executive Chamber	18,140	19,431	22,174	22,174	22,174	22,174
Judiciary	1,858,670	2,064,200	2,183,100	2,183,100	2,183,100	2,183,100
Law, Department of	144,308	163,750	176,118	178,604	178,604	178,604
Legislature	201,582	232,372	238,836	238,836	238,836	238,836
Lieutenant Governor, Office of the	689	0	156	1,090	1,090	1,090
Functional Total	2,357,080	2,626,944	2,778,212	2,784,124	2,784,124	2,784,124
ALL OTHER CATEGORIES						
Miscellaneous	67	50,371	489,979	1,139,988	889,997	1,140,006
Functional Total	67	50,371	489,979	1,139,988	889,997	1,140,006
TOTAL PERSONAL SERVICE SPENDING	10,784,065	12,112,128	12,607,111	13,010,210	12,804,683	13,100,705

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

	FY 2025 Actuals	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT						
Agriculture and Markets, Department of	5,725	4,910	5,885	4,994	5,144	5,144
Alcoholic Beverage Control, Division of	1,364	3,153	3,902	3,942	3,942	3,942
Economic Development, Department of	3,501	2,436	2,436	2,436	2,436	2,436
Olympic Regional Development Authority	4,615	6,366	6,066	6,066	6,066	6,066
Public Service Department	0	500	500	500	0	0
Functional Total	15,205	17,365	18,789	17,938	17,588	17,588
PARKS AND THE ENVIRONMENT						
Adirondack Park Agency	1,146	1,175	1,107	1,107	1,152	1,152
Environmental Conservation, Department of	18,945	20,712	24,162	24,662	27,662	27,662
Parks, Recreation and Historic Preservation, Office of	15,187	12,457	18,605	16,957	16,992	17,028
Functional Total	35,278	34,344	43,874	42,726	45,806	45,842
TRANSPORTATION						
Motor Vehicles, Department of	1,522	2,888	2,888	3,025	3,025	3,025
Transportation, Department of	183,307	178,306	183,239	188,269	193,912	199,725
Waterfront Commission	435	419	1,224	1,574	1,591	1,591
Functional Total	185,264	181,613	187,351	192,868	198,528	204,341
HEALTH						
Aging, Office for the	138	140	140	140	140	140
Health, Department of	351,278	396,984	481,180	514,320	500,593	511,481
<i>Essential Plan</i>	17,583	0	91,226	103,402	110,397	144,138
<i>Medicaid Administration</i>	311,459	322,302	307,960	334,626	314,904	298,051
<i>Public Health</i>	22,236	74,682	81,994	76,292	75,292	69,292
Medicaid Inspector General, Office of the	2,534	2,620	2,620	2,620	2,620	2,620
Functional Total	353,950	399,744	483,940	517,080	503,353	514,241
SOCIAL WELFARE						
Children and Family Services, Office of	54,539	74,749	84,714	98,650	98,650	98,650
<i>OCFS</i>	54,539	74,749	84,714	98,650	98,650	98,650
Housing and Community Renewal, Division of	1,614	2,011	1,843	1,843	1,843	1,843
Human Rights, Division of	2,968	4,314	6,215	6,215	6,215	6,215
Labor, Department of	350	2,767	9,862	862	862	862
National and Community Service	1	9	9	9	9	9
Temporary and Disability Assistance, Office of	79,466	70,180	138,384	101,974	88,074	88,074
<i>All Other</i>	79,466	70,180	138,384	101,974	88,074	88,074
Functional Total	138,938	154,030	241,027	209,553	195,653	195,653
MENTAL HYGIENE						
Addiction Services and Supports, Office of	28,873	36,806	43,030	43,620	44,761	45,932
<i>OASAS</i>	12,277	20,074	25,685	25,367	25,588	25,817
<i>OASAS - Other</i>	16,596	16,732	17,345	18,253	19,173	20,115
Justice Center	8,568	8,881	9,116	9,356	9,602	9,855
Mental Health, Office of	524,630	577,038	581,335	591,127	607,338	623,506
<i>OMH</i>	164,019	115,180	115,120	114,954	119,493	124,020
<i>OMH - Other</i>	360,611	461,858	466,215	476,173	487,845	499,486
People with Developmental Disabilities, Office for	229,584	254,811	241,823	247,703	254,736	261,955
<i>OPWDD</i>	20,108	18,000	15,000	15,000	15,000	15,000
<i>OPWDD - Other</i>	209,476	236,811	226,823	232,703	239,736	246,955
Functional Total	791,655	877,536	875,304	891,806	916,437	941,248
PUBLIC PROTECTION/CRIMINAL JUSTICE						
Correction, Commission of	199	1,275	631	629	629	629
Corrections and Community Supervision, Department of	580,929	561,712	582,671	592,671	592,671	592,671
<i>DOCCS</i>	580,929	561,712	582,671	592,671	592,671	592,671
Criminal Justice Services, Division of	17,424	10,425	11,085	11,139	11,139	11,139
Homeland Security and Emergency Services, Division of	7,176	12,214	15,756	10,932	10,932	10,932
Judicial Conduct, Commission on	2,206	2,200	2,130	2,130	2,130	2,130
Judicial Nomination, Commission on	0	30	30	30	30	30
Judicial Screening Committees, New York State	2	38	38	38	38	38
Military and Naval Affairs, Division of	48,130	208,823	168,368	11,518	11,518	11,518
Prosecutorial Conduct, Commission on	181	543	693	693	693	693
State Police, Division of	75,295	70,906	75,339	76,457	76,457	76,457
Statewide Financial System	19,656	22,199	23,048	24,900	21,827	21,417
Victim Services, Office of	441	2,030	2,030	2,071	2,071	2,071
Functional Total	751,639	892,395	881,819	733,208	730,135	729,725
HIGHER EDUCATION						
City University of New York	250	0	0	0	0	0
Higher Education Services Corporation, New York State	5	0	14,100	14,375	15,495	16,162
State University of New York	3,368	5,353	4,188	4,188	4,188	4,188
Functional Total	3,623	5,353	18,288	18,563	19,683	20,350
EDUCATION						
Arts, Council on the	1,554	3,717	3,973	3,884	3,889	3,895
Education, Department of	32,159	46,750	39,546	39,631	39,331	39,331
<i>All Other</i>	32,159	46,750	39,546	39,631	39,331	39,331
Functional Total	33,713	50,467	43,519	43,515	43,220	43,226

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

	FY 2025 Actuals	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected
GENERAL GOVERNMENT						
Budget, Division of the	750	4,320	2,015	2,015	2,015	2,015
Civil Service, Department of	8,361	18,390	22,037	20,888	20,388	20,788
Deferred Compensation Board	1	23	24	24	24	24
Elections, State Board of	6,585	11,113	11,288	11,423	11,423	11,423
Employee Relations, Office of	349	228	2,133	233	233	233
Ethics and Lobbying, Independent Commission on	1,130	1,574	1,369	1,369	1,369	1,369
Gaming Commission, New York State	1,038	3,873	3,873	3,873	3,873	3,873
General Services, Office of	86,661	93,357	116,078	96,769	94,378	94,627
Information Technology Services, Office of	374,126	366,494	391,113	390,933	390,486	390,486
Inspector General, Office of the	2,094	1,892	2,229	2,229	2,229	2,229
Labor Management Committees	21,346	27,439	29,048	29,048	29,048	29,048
Prevention of Domestic Violence, Office for	452	758	751	755	762	762
Public Employment Relations Board	234	364	389	389	389	389
State, Department of	3,760	7,596	7,606	7,606	7,606	7,606
Tax Appeals, Division of	263	440	440	440	440	440
Taxation and Finance, Department of	9,900	49,065	47,728	45,770	45,770	45,770
Veterans' Services, Department of	565	597	599	599	599	599
Welfare Inspector General, Office of	6	34	109	109	109	109
Functional Total	517,621	587,557	638,829	614,472	611,141	611,790
ELECTED OFFICIALS						
Audit and Control, Department of	35,620	31,740	36,359	36,973	36,973	36,973
Executive Chamber	4,578	4,772	4,772	4,772	4,772	4,772
Judiciary	372,922	419,400	447,300	447,300	447,300	447,300
Law, Department of	22,417	21,932	22,609	22,898	22,898	22,898
Legislature	61,883	70,224	72,838	72,838	72,838	72,838
Lieutenant Governor, Office of the	56	46	127	127	127	127
Functional Total	497,476	548,114	584,005	584,908	584,908	584,908
ALL OTHER CATEGORIES						
Miscellaneous	(392,522)	25,327	31,027	81,027	81,027	331,027
Functional Total	(392,522)	25,327	31,027	81,027	81,027	331,027
TOTAL NON-PERSONAL SERVICE SPENDING	2,931,840	3,773,845	4,047,772	3,947,664	3,947,479	4,239,939

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

	<u>FY 2025 Actuals</u>	<u>FY 2026 Projected</u>	<u>FY 2027 Projected</u>	<u>FY 2028 Projected</u>	<u>FY 2029 Projected</u>	<u>FY 2030 Projected</u>
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT						
Olympic Regional Development Authority	0	1,500	1,500	1,500	1,500	1,500
Functional Total	<u>0</u>	<u>1,500</u>	<u>1,500</u>	<u>1,500</u>	<u>1,500</u>	<u>1,500</u>
TRANSPORTATION						
Waterfront Commission	55	0	0	0	0	0
Functional Total	<u>55</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
HEALTH						
Health, Department of	(1,784)	11,570	12,070	12,070	12,070	12,070
<i>Medicaid Administration</i>	4,625	10,000	10,000	10,000	10,000	10,000
<i>Public Health</i>	(6,409)	1,570	2,070	2,070	2,070	2,070
Functional Total	<u>(1,784)</u>	<u>11,570</u>	<u>12,070</u>	<u>12,070</u>	<u>12,070</u>	<u>12,070</u>
PUBLIC PROTECTION/CRIMINAL JUSTICE						
Corrections and Community Supervision, Department of	374	500	500	500	500	500
<i>DOCCS</i>	374	500	500	500	500	500
Military and Naval Affairs, Division of	13	0	0	0	0	0
State Police, Division of	54	0	0	0	0	0
Functional Total	<u>441</u>	<u>500</u>	<u>500</u>	<u>500</u>	<u>500</u>	<u>500</u>
HIGHER EDUCATION						
State University of New York	90	45	45	45	45	45
Functional Total	<u>90</u>	<u>45</u>	<u>45</u>	<u>45</u>	<u>45</u>	<u>45</u>
EDUCATION						
Education, Department of	36	0	0	0	0	0
<i>All Other</i>	36	0	0	0	0	0
Functional Total	<u>36</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
GENERAL GOVERNMENT						
Budget, Division of the	1,323	1,000	300	300	300	300
Labor Management Committees	5,053	4,412	5,520	5,520	5,520	5,520
Veterans' Services, Department of	0	5	5	5	5	5
Functional Total	<u>6,376</u>	<u>5,417</u>	<u>5,825</u>	<u>5,825</u>	<u>5,825</u>	<u>5,825</u>
ELECTED OFFICIALS						
Judiciary	924,116	995,119	1,131,117	1,131,117	1,131,117	1,131,117
Functional Total	<u>924,116</u>	<u>995,119</u>	<u>1,131,117</u>	<u>1,131,117</u>	<u>1,131,117</u>	<u>1,131,117</u>
ALL OTHER CATEGORIES						
General State Charges	8,367,433	9,189,584	9,827,420	10,791,594	11,831,223	12,935,654
Functional Total	<u>8,367,433</u>	<u>9,189,584</u>	<u>9,827,420</u>	<u>10,791,594</u>	<u>11,831,223</u>	<u>12,935,654</u>
TOTAL GENERAL STATE CHARGES SPENDING	<u>9,296,763</u>	<u>10,203,735</u>	<u>10,978,477</u>	<u>11,942,651</u>	<u>12,982,280</u>	<u>14,086,711</u>

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

	FY 2025 Actuals	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT						
<i>Agriculture and Markets, Department of</i>	100,822	106,500	154,146	119,431	119,689	119,776
Assistance and Grants	52,256	52,768	77,350	43,500	43,500	43,500
State Operations	47,426	51,436	74,500	73,635	73,893	73,980
Personal Service	39,585	43,953	46,041	46,067	46,175	46,262
Non-Personal Service/Indirect Costs	7,841	7,483	28,459	27,568	27,718	27,718
General State Charges	1,140	2,296	2,296	2,296	2,296	2,296
<i>Alcoholic Beverage Control, Division of</i>	70,451	81,655	116,880	153,705	153,727	153,727
Assistance and Grants	200	5,200	20,024	72,524	72,524	72,524
State Operations	58,235	61,751	81,979	66,088	66,110	66,110
Personal Service	29,623	37,009	38,832	39,448	39,448	39,448
Non-Personal Service/Indirect Costs	28,612	24,742	43,147	26,640	26,662	26,662
General State Charges	12,016	14,704	14,877	15,093	15,093	15,093
<i>Economic Development, Department of</i>	65,342	73,949	63,283	63,283	63,283	63,283
Assistance and Grants	44,019	55,710	45,044	45,044	45,044	45,044
State Operations	21,323	18,211	18,211	18,211	18,211	18,211
Personal Service	16,284	13,928	13,928	13,928	13,928	13,928
Non-Personal Service/Indirect Costs	5,039	4,283	4,283	4,283	4,283	4,283
General State Charges	0	28	28	28	28	28
<i>Empire State Development Corporation</i>	90,395	130,810	147,655	161,655	159,125	159,125
Assistance and Grants	90,395	130,810	147,655	161,655	159,125	159,125
<i>Financial Services, Department of</i>	438,066	437,465	482,535	480,332	477,832	477,832
Assistance and Grants	74,507	102,222	102,272	102,272	102,272	102,272
State Operations	246,300	218,440	250,814	247,060	244,560	244,560
Personal Service	181,736	163,054	182,954	185,864	185,864	185,864
Non-Personal Service/Indirect Costs	64,564	55,386	67,860	61,196	58,696	58,696
General State Charges	117,259	116,803	129,449	131,000	131,000	131,000
<i>Olympic Regional Development Authority</i>	11,404	10,854	10,554	10,554	10,554	10,554
State Operations	11,404	9,354	9,054	9,054	9,054	9,054
Personal Service	6,789	2,838	2,838	2,838	2,838	2,838
Non-Personal Service/Indirect Costs	4,615	6,516	6,216	6,216	6,216	6,216
General State Charges	0	1,500	1,500	1,500	1,500	1,500
<i>Public Service Department</i>	152,631	122,852	139,467	158,204	173,706	155,962
Assistance and Grants	51,728	3,633	14,133	28,633	39,633	20,633
State Operations	64,016	77,812	81,040	82,712	84,258	84,872
Personal Service	55,449	63,509	65,861	67,364	69,260	69,760
Non-Personal Service/Indirect Costs	8,567	14,303	15,179	15,348	14,998	15,112
General State Charges	36,887	41,407	44,294	46,859	49,815	50,457
Functional Total	929,111	964,085	1,114,520	1,147,164	1,157,916	1,140,259
PARKS AND THE ENVIRONMENT						
<i>Adirondack Park Agency</i>	5,936	6,341	6,389	6,398	6,452	6,461
State Operations	5,936	6,341	6,389	6,398	6,452	6,461
Personal Service	4,790	5,166	5,282	5,291	5,300	5,309
Non-Personal Service/Indirect Costs	1,146	1,175	1,107	1,107	1,152	1,152
<i>Environmental Conservation, Department of</i>	343,227	351,588	357,192	349,802	353,292	353,786
Assistance and Grants	3,182	5,213	12,128	2,128	2,128	2,128
State Operations	293,704	297,444	296,133	298,743	302,233	302,727
Personal Service	246,153	251,056	246,295	248,405	248,895	249,389
Non-Personal Service/Indirect Costs	47,551	46,388	49,838	50,338	53,338	53,338
General State Charges	46,341	48,931	48,931	48,931	48,931	48,931
<i>Parks, Recreation and Historic Preservation, Office of</i>	267,767	277,775	279,030	277,703	278,069	278,445
Assistance and Grants	7,138	12,200	6,750	6,750	6,750	6,750
State Operations	253,937	260,015	266,720	265,393	265,759	266,135
Personal Service	195,050	210,043	210,293	210,614	210,945	211,285
Non-Personal Service/Indirect Costs	58,887	49,972	56,427	54,779	54,814	54,850
General State Charges	6,692	5,560	5,560	5,560	5,560	5,560
Functional Total	616,930	635,704	642,611	633,903	637,813	638,692
TRANSPORTATION						
<i>Motor Vehicles, Department of</i>	82,805	89,693	89,693	90,154	90,154	90,154
State Operations	60,861	62,926	62,926	63,387	63,387	63,387
Personal Service	43,222	49,473	49,473	49,797	49,797	49,797
Non-Personal Service/Indirect Costs	17,639	13,453	13,453	13,590	13,590	13,590
General State Charges	21,944	26,767	26,767	26,767	26,767	26,767
<i>Transportation, Department of</i>	5,523,089	5,748,274	6,039,316	5,975,257	5,988,764	6,002,663
Assistance and Grants	5,119,960	5,372,076	5,652,228	5,576,683	5,578,292	5,579,916
State Operations	401,156	373,850	384,618	395,681	407,518	419,714
Personal Service	213,183	189,824	195,504	201,378	207,392	213,588
Non-Personal Service/Indirect Costs	187,973	184,026	189,114	194,303	200,126	206,126
General State Charges	1,973	2,348	2,470	2,893	2,954	3,033
<i>Waterfront Commission</i>	4,100	4,432	5,503	5,978	6,071	6,071
State Operations	4,045	4,432	5,503	5,978	6,071	6,071
Personal Service	3,371	3,713	3,979	4,104	4,180	4,180
Non-Personal Service/Indirect Costs	674	719	1,524	1,874	1,891	1,891

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

	FY 2025 Actuals	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected
General State Charges	55	0	0	0	0	0
Functional Total	5,609,994	5,842,399	6,134,512	6,071,389	6,084,989	6,098,888
HEALTH						
Aging, Office for the	192,675	236,708	239,650	196,650	196,500	196,500
Assistance and Grants	189,434	232,372	235,314	192,314	192,164	192,164
State Operations	3,241	4,336	4,336	4,336	4,336	4,336
Personal Service	3,103	4,196	4,196	4,196	4,196	4,196
Non-Personal Service/Indirect Costs	138	140	140	140	140	140
Health, Department of	34,842,746	38,333,846	42,716,213	46,050,525	48,301,696	51,084,813
Medical Assistance	30,352,454	33,306,663	37,915,686	41,606,227	43,839,322	46,552,275
Assistance and Grants	30,352,454	33,306,663	37,915,686	41,606,227	43,839,322	46,552,275
Essential Plan	31,070	18,000	112,251	129,198	136,642	171,440
Assistance and Grants	12,615	18,000	18,000	18,000	18,000	18,000
State Operations	18,455	0	94,251	111,198	118,642	153,440
Personal Service	872	0	3,025	7,796	8,245	9,302
Non-Personal Service/Indirect Costs	17,583	0	91,226	103,402	110,397	144,138
Medicaid Administration	1,243,388	1,353,111	1,288,422	1,040,528	1,021,157	1,004,912
Assistance and Grants	864,239	947,697	895,231	620,231	620,231	620,231
State Operations	373,964	395,413	383,190	410,296	390,925	374,680
Personal Service	62,482	73,110	75,229	75,669	76,020	76,628
Non-Personal Service/Indirect Costs	311,482	322,303	307,961	334,627	314,905	298,052
General State Charges	5,185	10,001	10,001	10,001	10,001	10,001
Public Health	3,215,834	3,656,072	3,399,854	3,274,572	3,304,575	3,356,186
Assistance and Grants	2,742,471	3,062,101	2,765,303	2,638,786	2,660,693	2,704,414
State Operations	441,653	545,336	584,986	586,016	593,838	601,634
Personal Service	286,368	310,777	328,958	331,216	332,591	332,749
Non-Personal Service/Indirect Costs	155,285	234,559	256,028	254,800	261,247	268,885
General State Charges	31,710	48,635	49,565	49,770	50,044	50,138
Medicaid Inspector General, Office of the	19,195	20,143	25,623	25,623	25,623	25,623
State Operations	19,195	20,143	25,623	25,623	25,623	25,623
Personal Service	16,661	17,523	23,003	23,003	23,003	23,003
Non-Personal Service/Indirect Costs	2,534	2,620	2,620	2,620	2,620	2,620
Functional Total	35,054,616	38,590,697	42,981,486	46,272,798	48,523,819	51,306,936
SOCIAL WELFARE						
Children and Family Services, Office of	2,980,311	3,337,942	5,050,784	5,427,529	5,702,636	5,744,040
OCFS	2,907,777	3,220,012	4,930,854	5,306,599	5,579,706	5,621,110
Assistance and Grants	2,669,317	2,948,037	4,642,130	4,987,523	5,260,630	5,302,034
State Operations	236,550	269,375	286,023	316,289	316,289	316,289
Personal Service	165,874	176,418	183,706	199,700	199,700	199,700
Non-Personal Service/Indirect Costs	70,676	92,957	102,317	116,589	116,589	116,589
General State Charges	1,910	2,600	2,701	2,787	2,787	2,787
OCFS - Other	72,534	117,930	119,930	120,930	122,930	122,930
Assistance and Grants	72,534	117,930	119,930	120,930	122,930	122,930
Housing and Community Renewal, Division of	114,835	149,376	231,126	217,422	206,422	205,672
Assistance and Grants	30,346	48,802	127,430	112,828	104,828	104,078
State Operations	60,548	70,393	73,743	74,641	71,641	71,641
Personal Service	48,169	54,760	53,929	53,929	53,929	53,929
Non-Personal Service/Indirect Costs	12,379	15,633	19,814	20,712	17,712	17,712
General State Charges	23,941	30,181	29,953	29,953	29,953	29,953
Human Rights, Division of	19,647	26,528	30,555	30,555	30,555	30,555
Assistance and Grants	285	500	500	500	500	500
State Operations	19,362	26,028	30,055	30,055	30,055	30,055
Personal Service	16,394	21,714	23,840	23,840	23,840	23,840
Non-Personal Service/Indirect Costs	2,968	4,314	6,215	6,215	6,215	6,215
Labor, Department of	114,201	139,120	137,797	131,297	131,297	131,297
Assistance and Grants	29,393	42,895	29,150	31,650	31,650	31,650
State Operations	60,173	69,826	82,239	73,239	73,239	73,239
Personal Service	38,204	42,271	48,339	48,339	48,339	48,339
Non-Personal Service/Indirect Costs	21,969	27,555	33,900	24,900	24,900	24,900
General State Charges	24,635	26,399	26,408	26,408	26,408	26,408
National and Community Service	352	869	793	793	793	793
Assistance and Grants	0	511	432	432	432	432
State Operations	352	358	361	361	361	361
Personal Service	351	349	352	352	352	352
Non-Personal Service/Indirect Costs	1	9	9	9	9	9
Temporary and Disability Assistance, Office of	2,684,402	3,348,297	2,263,779	2,249,926	2,334,458	2,452,928
Welfare Assistance	1,272,095	1,408,522	1,363,712	1,380,912	1,398,312	1,433,012
Assistance and Grants	1,272,095	1,408,522	1,363,712	1,380,912	1,398,312	1,433,012
All Other	1,412,307	1,939,775	900,067	869,014	936,146	1,019,916
Assistance and Grants	1,260,347	1,788,128	673,083	669,650	750,682	834,452
State Operations	151,954	151,519	226,856	199,236	185,336	185,336
Personal Service	72,090	81,139	88,272	97,062	97,062	97,062

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

	FY 2025 Actuals	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected
Non-Personal Service/Indirect Costs	79,864	70,380	138,584	102,174	88,274	88,274
General State Charges	6	128	128	128	128	128
Functional Total	5,913,748	7,002,132	7,714,834	8,057,522	8,406,161	8,565,285
MENTAL HYGIENE						
Addiction Services and Supports, Office of	590,906	865,564	822,161	822,140	810,662	830,016
OASAS	491,595	742,539	709,314	710,551	697,008	714,262
Assistance and Grants	443,496	623,832	642,085	640,561	627,007	644,246
State Operations	48,099	63,263	66,627	69,375	69,386	69,401
Personal Service	27,845	33,917	31,486	34,578	34,368	34,154
Non-Personal Service/Indirect Costs	20,254	29,346	35,141	34,797	35,018	35,247
General State Charges	0	55,444	602	615	615	615
OASAS - Other	99,311	123,025	112,847	111,589	113,654	115,754
Assistance and Grants	34,683	49,224	33,553	33,553	33,553	33,553
State Operations	64,628	73,801	79,294	78,036	80,101	82,201
Personal Service	48,032	57,069	61,949	59,783	60,928	62,086
Non-Personal Service/Indirect Costs	16,596	16,732	17,345	18,253	19,173	20,115
Developmental Disabilities, State Council on	0	1,500	1,500	1,500	1,500	1,500
State Operations	0	1,500	1,500	1,500	1,500	1,500
Personal Service	0	1,500	1,500	1,500	1,500	1,500
Justice Center	38,344	41,229	41,654	42,213	42,781	43,360
Assistance and Grants	696	753	627	627	627	627
State Operations	37,648	40,476	41,027	41,586	42,154	42,733
Personal Service	29,080	31,595	31,911	32,230	32,552	32,878
Non-Personal Service/Indirect Costs	8,568	8,881	9,116	9,356	9,602	9,855
Mental Health, Office of	4,175,516	4,789,697	5,281,219	5,337,696	5,556,928	5,642,563
OMH	2,365,556	2,595,221	2,953,136	3,011,330	3,207,937	3,273,624
Assistance and Grants	1,787,148	1,989,093	2,331,903	2,387,486	2,574,786	2,631,172
State Operations	578,408	605,735	620,835	623,446	632,753	642,054
Personal Service	411,217	485,029	500,189	502,966	507,734	512,508
Non-Personal Service/Indirect Costs	167,191	120,706	120,646	120,480	125,019	129,546
General State Charges	0	393	398	398	398	398
OMH - Other	1,809,960	2,194,476	2,328,083	2,326,366	2,348,991	2,368,939
Assistance and Grants	401,947	630,331	718,656	694,377	693,173	689,199
State Operations	1,408,013	1,564,145	1,609,427	1,631,989	1,655,818	1,679,740
Personal Service	1,047,402	1,102,287	1,143,212	1,155,816	1,167,973	1,180,254
Non-Personal Service/Indirect Costs	360,611	461,858	466,215	476,173	487,845	499,486
People with Developmental Disabilities, Office for	5,170,858	7,316,305	7,597,010	6,910,790	7,065,576	7,180,421
OPWDD	491,989	521,903	502,017	507,717	509,217	509,217
Assistance and Grants	471,155	503,701	486,815	492,515	494,015	494,015
State Operations	20,834	18,202	15,202	15,202	15,202	15,202
Personal Service	377	0	0	0	0	0
Non-Personal Service/Indirect Costs	20,457	18,202	15,202	15,202	15,202	15,202
OPWDD - Other	4,678,869	6,794,402	7,094,993	6,403,073	6,556,359	6,671,204
Assistance and Grants	2,990,925	4,968,998	5,275,470	4,560,175	4,690,222	4,781,481
State Operations	1,687,944	1,825,404	1,819,523	1,842,898	1,866,137	1,889,723
Personal Service	1,478,468	1,588,593	1,592,700	1,610,195	1,626,401	1,642,768
Non-Personal Service/Indirect Costs	209,476	236,811	226,823	232,703	239,736	246,955
Functional Total	9,975,624	13,014,295	13,743,544	13,114,339	13,477,447	13,697,860
PUBLIC PROTECTION/CRIMINAL JUSTICE						
Correction, Commission of	4,371	6,659	6,851	6,795	6,795	6,795
State Operations	4,371	6,659	6,851	6,795	6,795	6,795
Personal Service	4,172	5,384	6,220	6,166	6,166	6,166
Non-Personal Service/Indirect Costs	199	1,275	631	629	629	629
Corrections and Community Supervision, Department of	2,976,273	3,216,388	3,119,401	3,173,599	3,174,349	3,174,349
DOCCS	2,963,400	3,210,988	3,114,001	3,168,199	3,168,949	3,168,949
Assistance and Grants	6,831	65,235	18,506	18,506	19,256	19,256
State Operations	2,956,031	3,145,114	3,094,853	3,149,051	3,149,051	3,149,051
Personal Service	2,374,875	2,580,954	2,509,734	2,553,932	2,553,932	2,553,932
Non-Personal Service/Indirect Costs	581,156	564,160	585,119	595,119	595,119	595,119
General State Charges	538	639	642	642	642	642
DOCCS - Other	12,873	5,400	5,400	5,400	5,400	5,400
Assistance and Grants	12,873	5,400	5,400	5,400	5,400	5,400
Criminal Justice Services, Division of	521,013	618,498	628,256	552,798	552,798	552,798
Assistance and Grants	458,400	562,892	570,854	493,854	493,854	493,854
State Operations	61,369	55,606	57,402	58,944	58,944	58,944
Personal Service	38,480	43,190	44,287	45,736	45,736	45,736
Non-Personal Service/Indirect Costs	22,889	12,416	13,115	13,208	13,208	13,208
General State Charges	1,244	0	0	0	0	0
Homeland Security and Emergency Services, Division of	143,470	178,286	193,964	191,397	191,397	189,397
Assistance and Grants	84,255	100,988	101,016	101,211	101,211	99,211
State Operations	58,664	76,419	92,066	89,286	89,286	89,286
Personal Service	36,054	47,860	54,155	55,680	55,680	55,680

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

	FY 2025 Actuals	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected
Non-Personal Service/Indirect Costs	22,610	28,559	37,911	33,606	33,606	33,606
General State Charges	551	879	882	900	900	900
Indigent Legal Services, Office of	349,331	404,633	401,803	309,951	344,951	344,951
Assistance and Grants	340,306	396,030	392,696	300,696	335,696	335,696
State Operations	5,765	5,602	6,057	6,155	6,155	6,155
Personal Service	5,033	4,579	4,986	5,066	5,066	5,066
Non-Personal Service/Indirect Costs	732	1,023	1,071	1,089	1,089	1,089
General State Charges	3,260	3,001	3,050	3,100	3,100	3,100
Judicial Conduct, Commission on	8,246	9,330	9,330	9,330	9,330	9,330
State Operations	8,246	9,330	9,330	9,330	9,330	9,330
Personal Service	6,040	7,130	7,200	7,200	7,200	7,200
Non-Personal Service/Indirect Costs	2,206	2,200	2,130	2,130	2,130	2,130
Judicial Nomination, Commission on	0	30	30	30	30	30
State Operations	0	30	30	30	30	30
Non-Personal Service/Indirect Costs	0	30	30	30	30	30
Judicial Screening Committees, New York State	2	38	38	38	38	38
State Operations	2	38	38	38	38	38
Non-Personal Service/Indirect Costs	2	38	38	38	38	38
Military and Naval Affairs, Division of	301,238	802,731	689,191	138,976	141,395	143,863
Assistance and Grants	2,243	1,777	1,801	1,821	1,821	1,821
State Operations	298,982	800,954	687,390	137,155	139,574	142,042
Personal Service	248,073	587,624	514,439	120,976	123,395	125,863
Non-Personal Service/Indirect Costs	50,909	213,330	172,951	16,179	16,179	16,179
General State Charges	13	0	0	0	0	0
Prosecutorial Conduct, Commission on	420	1,500	3,000	3,000	3,000	3,000
State Operations	420	1,500	3,000	3,000	3,000	3,000
Personal Service	239	957	2,307	2,307	2,307	2,307
Non-Personal Service/Indirect Costs	181	543	693	693	693	693
State Police, Division of	913,279	1,092,049	995,979	1,014,202	1,013,209	1,012,317
Assistance and Grants	2	0	0	0	0	0
State Operations	889,373	1,062,526	966,456	984,679	983,686	982,794
Personal Service	782,564	954,570	853,901	870,867	869,874	868,982
Non-Personal Service/Indirect Costs	106,809	107,956	112,555	113,812	113,812	113,812
General State Charges	23,904	29,523	29,523	29,523	29,523	29,523
Statewide Financial System	33,508	35,267	36,384	38,236	35,163	34,753
State Operations	33,508	35,267	36,384	38,236	35,163	34,753
Personal Service	13,852	13,068	13,336	13,336	13,336	13,336
Non-Personal Service/Indirect Costs	19,656	22,199	23,048	24,900	21,827	21,417
Victim Services, Office of	36,222	74,468	108,465	136,931	136,931	136,931
Assistance and Grants	28,230	59,160	92,558	120,858	120,858	120,858
State Operations	5,571	12,935	13,534	13,666	13,666	13,666
Personal Service	4,470	4,821	4,920	4,997	4,997	4,997
Non-Personal Service/Indirect Costs	1,101	8,114	8,614	8,669	8,669	8,669
General State Charges	2,421	2,373	2,373	2,407	2,407	2,407
Functional Total	5,287,373	6,439,877	6,192,692	5,575,283	5,609,386	5,608,552
HIGHER EDUCATION						
City University of New York	2,115,878	2,290,646	2,341,692	2,413,503	2,437,730	2,463,300
Assistance and Grants	2,115,628	2,290,646	2,341,692	2,413,503	2,437,730	2,463,300
State Operations	250	0	0	0	0	0
Non-Personal Service/Indirect Costs	250	0	0	0	0	0
Higher Education Services Corporation, New York State	636,561	680,124	716,839	738,568	751,453	750,620
Assistance and Grants	612,464	653,199	688,521	709,049	720,789	720,289
State Operations	15,655	20,718	28,318	29,519	30,664	30,331
Personal Service	9,070	11,200	12,218	13,144	13,169	13,169
Non-Personal Service/Indirect Costs	6,585	9,518	16,100	16,375	17,495	17,162
General State Charges	8,442	6,207	0	0	0	0
State University of New York	9,036,664	10,199,548	10,734,648	11,074,050	11,489,109	11,911,016
Assistance and Grants	551,505	607,297	593,567	591,154	590,569	577,935
State Operations	7,941,211	8,787,771	9,418,104	9,723,991	10,101,917	10,496,860
Personal Service	4,988,976	5,412,502	5,849,067	6,016,488	6,237,868	6,469,011
Non-Personal Service/Indirect Costs	2,952,235	3,375,269	3,569,037	3,707,503	3,864,049	4,027,849
General State Charges	543,948	804,480	722,977	758,905	796,623	836,221
Functional Total	11,789,103	13,170,318	13,793,179	14,226,121	14,678,292	15,124,936
EDUCATION						
Arts, Council on the	88,273	90,074	69,641	49,553	49,558	49,393
Assistance and Grants	83,582	82,533	61,783	41,783	41,783	41,612
State Operations	4,691	7,541	7,858	7,770	7,775	7,781
Personal Service	3,137	3,824	3,885	3,886	3,886	3,886
Non-Personal Service/Indirect Costs	1,554	3,717	3,973	3,884	3,889	3,895
Education, Department of	39,834,981	41,948,187	43,564,605	45,242,271	46,941,817	48,514,133
School Aid	35,153,046	37,044,419	38,553,007	40,138,199	41,749,681	43,198,139
Assistance and Grants	35,153,046	37,044,419	38,553,007	40,138,199	41,749,681	43,198,139
School Aid – Other	136,579	140,300	140,300	140,300	140,300	140,300

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

	FY 2025 Actuals	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected
Assistance and Grants	136,579	140,300	140,300	140,300	140,300	140,300
STAR Property Tax Relief	1,448,470	1,351,911	1,294,991	1,221,842	1,155,205	1,110,000
Assistance and Grants	1,448,470	1,351,911	1,294,991	1,221,842	1,155,205	1,110,000
Special Education Categorical Programs	1,608,680	1,700,497	1,797,361	1,897,931	1,999,141	2,106,694
Assistance and Grants	1,608,680	1,700,497	1,797,361	1,897,931	1,999,141	2,106,694
All Other	1,488,206	1,711,060	1,778,946	1,843,999	1,897,490	1,959,000
Assistance and Grants	1,267,231	1,462,534	1,532,562	1,595,169	1,648,960	1,710,470
State Operations	177,511	200,226	197,009	199,455	199,155	199,155
Personal Service	112,776	116,672	122,092	123,603	123,603	123,603
Non-Personal Service/Indirect Costs	64,735	83,554	74,917	75,852	75,552	75,552
General State Charges	43,464	48,300	49,375	49,375	49,375	49,375
Functional Total	39,923,254	42,038,261	43,634,246	45,291,824	46,991,375	48,563,526
GENERAL GOVERNMENT						
Budget, Division of the	34,803	41,288	39,883	39,883	39,883	39,883
State Operations	32,829	39,698	38,993	38,993	38,993	38,993
Personal Service	31,268	33,353	34,953	34,953	34,953	34,953
Non-Personal Service/Indirect Costs	1,561	6,345	4,040	4,040	4,040	4,040
General State Charges	1,974	1,590	890	890	890	890
Civil Service, Department of	36,611	48,613	57,539	56,519	55,081	55,481
Assistance and Grants	7	300	300	300	300	300
State Operations	36,604	48,313	57,239	55,953	54,515	54,915
Personal Service	28,243	29,923	35,202	35,052	34,114	34,114
Non-Personal Service/Indirect Costs	8,361	18,390	22,037	20,901	20,401	20,801
General State Charges	0	0	0	266	266	266
Deferred Compensation Board	792	909	1,315	1,315	1,315	1,315
State Operations	501	612	917	917	917	917
Personal Service	483	523	793	793	793	793
Non-Personal Service/Indirect Costs	18	89	124	124	124	124
General State Charges	291	297	398	398	398	398
Elections, State Board of	61,892	47,818	141,063	50,958	90,708	50,708
Assistance and Grants	41,290	17,500	107,700	17,700	57,700	17,700
State Operations	20,602	30,318	33,363	33,258	33,008	33,008
Personal Service	13,335	18,830	21,200	21,460	21,460	21,460
Non-Personal Service/Indirect Costs	7,267	11,488	12,163	11,798	11,548	11,548
Employee Relations, Office of	7,899	8,894	13,982	12,082	12,082	12,082
State Operations	7,899	8,894	13,982	12,082	12,082	12,082
Personal Service	7,550	8,666	11,849	11,849	11,849	11,849
Non-Personal Service/Indirect Costs	349	228	2,133	233	233	233
Ethics and Lobbying, Independent Commission on	6,876	8,355	8,575	8,575	8,575	8,575
State Operations	6,876	8,355	8,575	8,575	8,575	8,575
Personal Service	5,746	6,781	7,206	7,206	7,206	7,206
Non-Personal Service/Indirect Costs	1,130	1,574	1,369	1,369	1,369	1,369
Gaming Commission, New York State	170,959	240,643	219,696	221,448	215,648	215,648
Assistance and Grants	109,145	156,900	134,200	134,200	128,400	128,400
State Operations	45,702	61,319	62,845	63,865	63,865	63,865
Personal Service	32,309	35,880	37,398	38,398	38,398	38,398
Non-Personal Service/Indirect Costs	13,393	25,439	25,447	25,467	25,467	25,467
General State Charges	16,112	22,424	22,651	23,383	23,383	23,383
General Services, Office of	167,605	157,253	179,970	160,661	158,270	158,819
Assistance and Grants	22,018	0	0	0	0	0
State Operations	141,717	154,395	177,055	157,746	155,355	155,904
Personal Service	50,841	51,454	51,188	51,188	51,188	51,488
Non-Personal Service/Indirect Costs	90,876	102,941	125,867	106,558	104,167	104,416
General State Charges	3,870	2,858	2,915	2,915	2,915	2,915
Information Technology Services, Office of	741,257	764,023	787,513	788,447	789,639	790,406
State Operations	741,257	764,023	787,513	788,447	789,639	790,406
Personal Service	367,131	397,529	396,400	397,514	399,153	399,920
Non-Personal Service/Indirect Costs	374,126	366,494	391,113	390,933	390,486	390,486
Inspector General, Office of the	9,708	10,791	11,752	11,752	11,752	11,752
State Operations	9,708	10,791	11,752	11,752	11,752	11,752
Personal Service	7,614	8,899	9,523	9,523	9,523	9,523
Non-Personal Service/Indirect Costs	2,094	1,892	2,229	2,229	2,229	2,229
Labor Management Committees	33,644	39,127	40,972	40,972	40,972	40,972
State Operations	28,591	34,715	35,452	35,452	35,452	35,452
Personal Service	7,245	6,939	6,058	6,058	6,058	6,058
Non-Personal Service/Indirect Costs	21,346	27,776	29,394	29,394	29,394	29,394
General State Charges	5,053	4,412	5,520	5,520	5,520	5,520
Prevention of Domestic Violence, Office for	11,000	12,956	13,499	13,543	13,550	13,550
Assistance and Grants	7,709	9,262	9,212	9,212	9,212	9,212
State Operations	3,291	3,694	4,287	4,331	4,338	4,338
Personal Service	2,839	2,933	3,533	3,573	3,573	3,573
Non-Personal Service/Indirect Costs	452	761	754	758	765	765
Public Employment Relations Board	4,433	5,174	5,967	5,967	5,967	5,967
State Operations	4,433	5,174	5,967	5,967	5,967	5,967

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

	FY 2025 Actuals	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected
Personal Service	4,151	4,760	5,527	5,527	5,527	5,527
Non-Personal Service/Indirect Costs	282	414	440	440	440	440
State, Department of	130,648	210,324	159,491	142,991	122,991	122,991
Assistance and Grants	52,396	111,855	56,643	40,143	20,143	20,143
State Operations	64,056	76,074	80,453	80,453	80,453	80,453
Personal Service	44,873	48,685	49,785	49,785	49,785	49,785
Non-Personal Service/Indirect Costs	19,183	27,389	30,668	30,668	30,668	30,668
General State Charges	14,196	22,395	22,395	22,395	22,395	22,395
Tax Appeals, Division of	3,225	4,232	3,882	3,882	3,882	3,882
State Operations	3,225	4,232	3,882	3,882	3,882	3,882
Personal Service	2,962	3,792	3,442	3,442	3,442	3,442
Non-Personal Service/Indirect Costs	263	440	440	440	440	440
Taxation and Finance, Department of	350,360	379,621	384,871	385,540	385,664	385,664
Assistance and Grants	4,017	6,776	6,776	6,776	6,776	6,776
State Operations	336,402	350,768	356,018	356,687	356,811	356,811
Personal Service	279,632	271,359	277,946	280,573	280,697	280,697
Non-Personal Service/Indirect Costs	56,770	79,409	78,072	76,114	76,114	76,114
General State Charges	9,941	22,077	22,077	22,077	22,077	22,077
Veterans' Services, Department of	19,306	22,285	18,159	18,094	18,044	18,044
Assistance and Grants	11,308	13,455	9,398	9,333	9,283	9,283
State Operations	7,998	8,825	8,756	8,756	8,756	8,756
Personal Service	7,157	8,068	7,997	7,997	7,997	7,997
Non-Personal Service/Indirect Costs	841	757	759	759	759	759
General State Charges	0	5	5	5	5	5
Welfare Inspector General, Office of	600	747	836	836	836	836
State Operations	600	747	836	836	836	836
Personal Service	594	713	727	727	727	727
Non-Personal Service/Indirect Costs	6	34	109	109	109	109
Workers' Compensation Board	213,183	217,569	239,651	239,164	239,207	239,253
State Operations	150,373	153,479	173,274	172,745	172,745	172,745
Personal Service	96,093	96,171	98,009	98,009	98,009	98,009
Non-Personal Service/Indirect Costs	54,280	57,308	75,265	74,736	74,736	74,736
General State Charges	62,810	64,090	66,377	66,419	66,462	66,508
Functional Total	2,004,801	2,220,622	2,328,616	2,202,629	2,214,066	2,175,828
ELECTED OFFICIALS						
Audit and Control, Department of	195,393	210,003	229,094	232,757	232,757	232,757
State Operations	193,568	207,336	226,235	229,846	229,846	229,846
Personal Service	148,215	167,374	179,837	182,680	182,680	182,680
Non-Personal Service/Indirect Costs	45,353	39,962	46,398	47,166	47,166	47,166
General State Charges	1,825	2,667	2,859	2,911	2,911	2,911
Executive Chamber	22,718	24,203	26,946	26,946	26,946	26,946
State Operations	22,718	24,203	26,946	26,946	26,946	26,946
Personal Service	18,140	19,431	22,174	22,174	22,174	22,174
Non-Personal Service/Indirect Costs	4,578	4,772	4,772	4,772	4,772	4,772
Judiciary	3,589,907	4,016,085	4,364,317	4,364,317	4,364,317	4,364,317
Assistance and Grants	230,866	327,600	364,900	364,900	364,900	364,900
State Operations	2,387,799	2,644,700	2,806,400	2,806,400	2,806,400	2,806,400
Personal Service	1,950,092	2,170,300	2,296,300	2,296,300	2,296,300	2,296,300
Non-Personal Service/Indirect Costs	437,707	474,400	510,100	510,100	510,100	510,100
General State Charges	971,242	1,043,785	1,193,017	1,193,017	1,193,017	1,193,017
Law, Department of	314,921	379,654	341,700	341,657	341,657	341,657
Assistance and Grants	36,096	59,586	5,000	0	0	0
State Operations	251,630	289,763	306,619	311,076	311,076	311,076
Personal Service	188,181	212,785	225,536	228,790	228,790	228,790
Non-Personal Service/Indirect Costs	63,449	76,978	81,083	82,286	82,286	82,286
General State Charges	27,195	30,305	30,081	30,581	30,581	30,581
Legislature	265,004	303,546	312,624	312,624	312,624	312,624
State Operations	265,004	303,546	312,624	312,624	312,624	312,624
Personal Service	201,582	232,372	238,836	238,836	238,836	238,836
Non-Personal Service/Indirect Costs	63,422	71,174	73,788	73,788	73,788	73,788
Lieutenant Governor, Office of the	745	46	283	1,217	1,217	1,217
State Operations	745	46	283	1,217	1,217	1,217
Personal Service	689	0	156	1,090	1,090	1,090
Non-Personal Service/Indirect Costs	56	46	127	127	127	127
Functional Total	4,388,688	4,933,537	5,274,964	5,279,518	5,279,518	5,279,518
LOCAL GOVERNMENT ASSISTANCE						
Aid and Incentives for Municipalities	775,872	777,542	903,941	738,941	739,041	738,941
Assistance and Grants	775,872	777,542	903,941	738,941	739,041	738,941
County-Wide Shared Services Initiative	3,812	5,000	5,000	0	0	0
Assistance and Grants	3,812	5,000	5,000	0	0	0
Miscellaneous Financial Assistance	21,339	54,249	553,750	23,750	23,750	23,750
Assistance and Grants	21,339	54,249	553,750	23,750	23,750	23,750
Municipalities with VLT Facilities	30,120	30,119	30,119	30,119	30,119	30,119

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

	FY 2025 Actuals	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected
Assistance and Grants	30,120	30,119	30,119	30,119	30,119	30,119
Small Government Assistance	217	218	218	218	218	218
Assistance and Grants	217	218	218	218	218	218
Functional Total	831,360	867,128	1,493,028	793,028	793,128	793,028
ALL OTHER CATEGORIES						
General State Charges	8,367,433	9,189,584	9,827,420	10,791,594	11,831,223	12,935,654
General State Charges	8,367,433	9,189,584	9,827,420	10,791,594	11,831,223	12,935,654
Long-Term Debt Service	3,815,548	4,287,269	3,713,934	5,491,875	6,092,872	6,625,971
State Operations	39,853	41,015	38,515	38,515	38,515	38,515
Non-Personal Service/Indirect Costs	39,853	41,015	38,515	38,515	38,515	38,515
Debt Service	3,775,695	4,246,254	3,675,419	5,453,360	6,054,357	6,587,456
Miscellaneous	(854,889)	(383,249)	310,537	1,360,549	1,110,561	2,610,573
Assistance and Grants	(467,218)	(389,758)	108,742	458,742	458,742	1,458,742
State Operations	(388,998)	4,984	200,199	900,208	650,217	1,150,226
Personal Service	2,110	2,905	292,603	942,612	692,621	942,630
Non-Personal Service/Indirect Costs	(391,108)	2,079	(92,404)	(42,404)	(42,404)	207,596
General State Charges	1,327	1,525	1,596	1,599	1,602	1,605
Functional Total	11,328,092	13,093,604	13,851,891	17,644,018	19,034,656	22,172,198
TOTAL STATE OPERATING FUNDS SPENDING	133,652,694	148,812,659	158,900,123	166,309,536	172,888,566	181,165,506

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

	FY 2025 Actuals	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT						
Agriculture and Markets, Department of	100,822	106,500	154,146	119,431	119,689	119,776
Alcoholic Beverage Control, Division of	70,451	81,655	116,880	153,705	153,727	153,727
Economic Development, Department of	65,342	73,949	63,283	63,283	63,283	63,283
Empire State Development Corporation	90,395	130,810	147,655	161,655	159,125	159,125
Financial Services, Department of	438,066	437,465	482,535	480,332	477,832	477,832
Olympic Regional Development Authority	11,404	10,854	10,554	10,554	10,554	10,554
Public Service Department	152,631	122,852	139,467	158,204	173,706	155,962
Functional Total	929,111	964,085	1,114,520	1,147,164	1,157,916	1,140,259
PARKS AND THE ENVIRONMENT						
Adirondack Park Agency	5,936	6,341	6,389	6,398	6,452	6,461
Environmental Conservation, Department of	343,227	351,588	357,192	349,802	353,292	353,786
Parks, Recreation and Historic Preservation, Office of	267,767	277,775	279,030	277,703	278,069	278,445
Functional Total	616,930	635,704	642,611	633,903	637,813	638,692
TRANSPORTATION						
Motor Vehicles, Department of	82,805	89,693	89,693	90,154	90,154	90,154
Transportation, Department of	5,523,089	5,748,274	6,039,316	5,975,257	5,988,764	6,002,663
Waterfront Commission	4,100	4,432	5,503	5,978	6,071	6,071
Functional Total	5,609,994	5,842,399	6,134,512	6,071,389	6,084,989	6,098,888
HEALTH						
Aging, Office for the	192,675	236,708	239,650	196,650	196,500	196,500
Health, Department of	34,842,746	38,333,846	42,716,213	46,050,525	48,301,696	51,084,813
<i>Medical Assistance</i>	30,352,454	33,306,663	37,915,686	41,606,227	43,839,322	46,552,275
<i>Essential Plan</i>	31,070	18,000	112,251	129,198	136,642	171,440
<i>Medicaid Administration</i>	1,243,388	1,353,111	1,288,422	1,040,528	1,021,157	1,004,912
<i>Public Health</i>	3,215,834	3,656,072	3,399,854	3,274,572	3,304,575	3,356,186
Medicaid Inspector General, Office of the	19,195	20,143	25,623	25,623	25,623	25,623
Functional Total	35,054,616	38,590,697	42,981,486	46,272,798	48,523,819	51,306,936
SOCIAL WELFARE						
Children and Family Services, Office of	2,980,311	3,337,942	5,050,784	5,427,529	5,702,636	5,744,040
<i>OCFS</i>	2,907,777	3,220,012	4,930,854	5,306,599	5,579,706	5,621,110
<i>OCFS - Other</i>	72,534	117,930	119,930	120,930	122,930	122,930
Housing and Community Renewal, Division of	114,835	149,376	231,126	217,422	206,422	205,672
Human Rights, Division of	19,647	26,528	30,555	30,555	30,555	30,555
Labor, Department of	114,201	139,120	137,797	131,297	131,297	131,297
National and Community Service	352	869	793	793	793	793
Temporary and Disability Assistance, Office of	2,684,402	3,348,297	2,263,779	2,249,926	2,334,458	2,452,928
<i>Welfare Assistance</i>	1,272,095	1,408,522	1,363,712	1,380,912	1,398,312	1,433,012
<i>All Other</i>	1,412,307	1,939,775	900,067	869,014	936,146	1,019,916
Functional Total	5,913,748	7,002,132	7,714,834	8,057,522	8,406,161	8,565,285
MENTAL HYGIENE						
Addiction Services and Supports, Office of	590,906	865,564	822,161	822,140	810,662	830,016
<i>OASAS</i>	491,595	742,539	709,314	710,551	697,008	714,262
<i>OASAS - Other</i>	99,311	123,025	112,847	111,589	113,654	115,754
Developmental Disabilities, State Council on	0	1,500	1,500	1,500	1,500	1,500
Justice Center	38,344	41,229	41,654	42,213	42,781	43,360
Mental Health, Office of	4,175,516	4,789,697	5,281,219	5,337,696	5,556,928	5,642,563
<i>OMH</i>	2,365,556	2,595,221	2,953,136	3,011,330	3,207,937	3,273,624
<i>OMH - Other</i>	1,809,960	2,194,476	2,328,083	2,326,366	2,348,991	2,368,939
People with Developmental Disabilities, Office for	5,170,858	7,316,305	7,597,010	6,910,790	7,065,576	7,180,421
<i>OPWDD</i>	491,989	521,903	502,017	507,717	509,217	509,217
<i>OPWDD - Other</i>	4,678,869	6,794,402	7,094,993	6,403,073	6,556,359	6,671,204
Functional Total	9,975,624	13,014,295	13,743,544	13,114,339	13,477,447	13,697,860
PUBLIC PROTECTION/CRIMINAL JUSTICE						
Correction, Commission of	4,371	6,659	6,851	6,795	6,795	6,795
Corrections and Community Supervision, Department of	2,976,273	3,216,388	3,119,401	3,173,599	3,174,349	3,174,349
<i>DOCCS</i>	2,963,400	3,210,988	3,114,001	3,168,199	3,168,949	3,168,949
<i>DOCCS - Other</i>	12,873	5,400	5,400	5,400	5,400	5,400
Criminal Justice Services, Division of	521,013	618,498	628,256	552,798	552,798	552,798
Homeland Security and Emergency Services, Division of	143,470	178,286	193,964	191,397	191,397	189,397
Indigent Legal Services, Office of	349,331	404,633	401,803	309,951	344,951	344,951
Judicial Conduct, Commission on	8,246	9,330	9,330	9,330	9,330	9,330
Judicial Nomination, Commission on	0	30	30	30	30	30
Judicial Screening Committees, New York State	2	38	38	38	38	38
Military and Naval Affairs, Division of	301,238	802,731	689,191	138,976	141,395	143,863
Prosecutorial Conduct, Commission on	420	1,500	3,000	3,000	3,000	3,000
State Police, Division of	913,279	1,092,049	995,979	1,014,202	1,013,209	1,012,317
Statewide Financial System	33,508	35,267	36,384	38,236	35,163	34,753
Victim Services, Office of	36,222	74,468	108,465	136,931	136,931	136,931
Functional Total	5,287,373	6,439,877	6,192,692	5,575,283	5,609,386	5,608,552
HIGHER EDUCATION						
City University of New York	2,115,878	2,290,646	2,341,692	2,413,503	2,437,730	2,463,300
Higher Education Services Corporation, New York State	636,561	680,124	716,839	738,568	751,453	750,620
State University of New York	9,036,664	10,199,548	10,734,648	11,074,050	11,489,109	11,911,016
Functional Total	11,789,103	13,170,318	13,793,179	14,226,121	14,678,292	15,124,936

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

	FY 2025 Actuals	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected
EDUCATION						
Arts, Council on the	88,273	90,074	69,641	49,553	49,558	49,393
Education, Department of	<u>39,834,981</u>	<u>41,948,187</u>	<u>43,564,605</u>	<u>45,242,271</u>	<u>46,941,817</u>	<u>48,514,133</u>
<i>School Aid</i>	35,153,046	37,044,419	38,553,007	40,138,199	41,749,681	43,198,139
<i>School Aid – Other</i>	136,579	140,300	140,300	140,300	140,300	140,300
<i>STAR Property Tax Relief</i>	1,448,470	1,351,911	1,294,991	1,221,842	1,155,205	1,110,000
<i>Special Education Categorical Programs</i>	1,608,680	1,700,497	1,797,361	1,897,931	1,999,141	2,106,694
<i>All Other</i>	1,488,206	1,711,060	1,778,946	1,843,999	1,897,490	1,959,000
Functional Total	<u>39,923,254</u>	<u>42,038,261</u>	<u>43,634,246</u>	<u>45,291,824</u>	<u>46,991,375</u>	<u>48,563,526</u>
GENERAL GOVERNMENT						
Budget, Division of	34,803	41,288	39,883	39,883	39,883	39,883
Civil Service, Department of	36,611	48,613	57,539	56,519	55,081	55,481
Deferred Compensation Board	792	909	1,315	1,315	1,315	1,315
Elections, State Board of	61,892	47,818	141,063	50,958	90,708	50,708
Employee Relations, Office of	7,899	8,894	13,982	12,082	12,082	12,082
Ethics and Lobbying, Independent Commission on	6,876	8,355	8,575	8,575	8,575	8,575
Gaming Commission, New York State	170,959	240,643	219,696	221,448	215,648	215,648
General Services, Office of	167,605	157,253	179,970	160,661	158,270	158,819
Information Technology Services, Office of	741,257	764,023	787,513	788,447	789,639	790,406
Inspector General, Office of the	9,708	10,791	11,752	11,752	11,752	11,752
Labor Management Committees	33,644	39,127	40,972	40,972	40,972	40,972
Prevention of Domestic Violence, Office for	11,000	12,956	13,499	13,543	13,550	13,550
Public Employment Relations Board	4,433	5,174	5,967	5,967	5,967	5,967
State, Department of	130,648	210,324	159,491	142,991	122,991	122,991
Tax Appeals, Division of	3,225	4,232	3,882	3,882	3,882	3,882
Taxation and Finance, Department of	350,360	379,621	384,871	385,540	385,664	385,664
Veterans' Services, Department of	19,306	22,285	18,159	18,094	18,044	18,044
Welfare Inspector General, Office of	600	747	836	836	836	836
Workers' Compensation Board	213,183	217,569	239,651	239,164	239,207	239,253
Functional Total	<u>2,004,801</u>	<u>2,220,622</u>	<u>2,328,616</u>	<u>2,202,629</u>	<u>2,214,066</u>	<u>2,175,828</u>
ELECTED OFFICIALS						
Audit and Control, Department of	195,393	210,003	229,094	232,757	232,757	232,757
Executive Chamber	22,718	24,203	26,946	26,946	26,946	26,946
Judiciary	3,589,907	4,016,085	4,364,317	4,364,317	4,364,317	4,364,317
Law, Department of	314,921	379,654	341,700	341,657	341,657	341,657
Legislature	265,004	303,546	312,624	312,624	312,624	312,624
Lieutenant Governor, Office of the	745	46	283	1,217	1,217	1,217
Functional Total	<u>4,388,688</u>	<u>4,933,537</u>	<u>5,274,964</u>	<u>5,279,518</u>	<u>5,279,518</u>	<u>5,279,518</u>
LOCAL GOVERNMENT ASSISTANCE						
Aid and Incentives for Municipalities	775,872	777,542	903,941	738,941	739,041	738,941
County-Wide Shared Services Initiative	3,812	5,000	5,000	0	0	0
Miscellaneous Financial Assistance	21,339	54,249	553,750	23,750	23,750	23,750
Municipalities with VLT Facilities	30,120	30,119	30,119	30,119	30,119	30,119
Small Government Assistance	217	218	218	218	218	218
Functional Total	<u>831,360</u>	<u>867,128</u>	<u>1,493,028</u>	<u>793,028</u>	<u>793,128</u>	<u>793,028</u>
ALL OTHER CATEGORIES						
General State Charges	8,367,433	9,189,584	9,827,420	10,791,594	11,831,223	12,935,654
Long-Term Debt Service	3,815,548	4,287,269	3,713,934	5,491,875	6,092,872	6,625,971
Miscellaneous	(854,889)	(383,249)	310,537	1,360,549	1,110,561	2,610,573
Functional Total	<u>11,328,092</u>	<u>13,093,604</u>	<u>13,851,891</u>	<u>17,644,018</u>	<u>19,034,656</u>	<u>22,172,198</u>
TOTAL STATE OPERATING FUNDS SPENDING	<u>133,652,694</u>	<u>148,812,659</u>	<u>158,900,123</u>	<u>166,309,536</u>	<u>172,888,566</u>	<u>181,165,506</u>

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

	FY 2025 Actuals	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT						
Agriculture and Markets, Department of	52,256	52,768	77,350	43,500	43,500	43,500
Alcoholic Beverage Control, Division of	200	5,200	20,024	72,524	72,524	72,524
Economic Development, Department of	44,019	55,710	45,044	45,044	45,044	45,044
Empire State Development Corporation	90,395	130,810	147,655	161,655	159,125	159,125
Financial Services, Department of	74,507	102,222	102,272	102,272	102,272	102,272
Public Service Department	51,728	3,633	14,133	28,633	39,633	20,633
Functional Total	313,105	350,343	406,478	453,628	462,098	443,098
PARKS AND THE ENVIRONMENT						
Environmental Conservation, Department of	3,182	5,213	12,128	2,128	2,128	2,128
Parks, Recreation and Historic Preservation, Office of	7,138	12,200	6,750	6,750	6,750	6,750
Functional Total	10,320	17,413	18,878	8,878	8,878	8,878
TRANSPORTATION						
Transportation, Department of	5,119,960	5,372,076	5,652,228	5,576,683	5,578,292	5,579,916
Functional Total	5,119,960	5,372,076	5,652,228	5,576,683	5,578,292	5,579,916
HEALTH						
Aging, Office for the	189,434	232,372	235,314	192,314	192,164	192,164
Health, Department of	33,971,779	37,334,461	41,594,220	44,883,244	47,138,246	49,894,920
<i>Medical Assistance</i>	30,352,454	33,306,663	37,915,686	41,606,227	43,839,322	46,552,275
<i>Essential Plan</i>	12,615	18,000	18,000	18,000	18,000	18,000
<i>Medicaid Administration</i>	864,239	947,697	895,231	620,231	620,231	620,231
<i>Public Health</i>	2,742,471	3,062,101	2,765,303	2,638,786	2,660,693	2,704,414
Functional Total	34,161,213	37,566,833	41,829,534	45,075,558	47,330,410	50,087,084
SOCIAL WELFARE						
Children and Family Services, Office of	2,741,851	3,065,967	4,762,060	5,108,453	5,383,560	5,424,964
<i>OCFS</i>	2,669,317	2,948,037	4,642,130	4,987,523	5,260,630	5,302,034
<i>OCFS - Other</i>	72,534	117,930	119,930	120,930	122,930	122,930
Housing and Community Renewal, Division of	30,346	48,802	127,430	112,828	104,828	104,078
Human Rights, Division of	285	500	500	500	500	500
Labor, Department of	29,393	42,895	29,150	31,650	31,650	31,650
National and Community Service	0	511	432	432	432	432
Temporary and Disability Assistance, Office of	2,532,442	3,196,650	2,036,795	2,050,562	2,148,994	2,267,464
<i>Welfare Assistance</i>	1,272,095	1,408,522	1,363,712	1,380,912	1,398,312	1,433,012
<i>All Other</i>	1,260,347	1,788,128	673,083	669,650	750,682	834,452
Functional Total	5,334,317	6,355,325	6,956,367	7,304,425	7,669,964	7,829,088
MENTAL HYGIENE						
Addiction Services and Supports, Office of	478,179	673,056	675,638	674,114	660,560	677,799
<i>OASAS</i>	443,496	623,832	642,085	640,561	627,007	644,246
<i>OASAS - Other</i>	34,683	49,224	33,553	33,553	33,553	33,553
Justice Center	696	753	627	627	627	627
Mental Health, Office of	2,189,095	2,619,424	3,050,559	3,081,863	3,267,959	3,320,371
<i>OMH</i>	1,787,148	1,989,093	2,331,903	2,387,486	2,574,786	2,631,172
<i>OMH - Other</i>	401,947	630,331	718,656	694,377	693,173	689,199
People with Developmental Disabilities, Office for	3,462,080	5,472,699	5,762,285	5,052,690	5,184,237	5,275,496
<i>OPWDD</i>	471,155	503,701	486,815	492,515	494,015	494,015
<i>OPWDD - Other</i>	2,990,925	4,968,998	5,275,470	4,560,175	4,690,222	4,781,481
Functional Total	6,130,050	8,765,932	9,489,109	8,809,294	9,113,383	9,274,293
PUBLIC PROTECTION/CRIMINAL JUSTICE						
Corrections and Community Supervision, Department of	19,704	70,635	23,906	23,906	24,656	24,656
<i>DOCCS</i>	6,831	65,235	18,506	18,506	19,256	19,256
<i>DOCCS - Other</i>	12,873	5,400	5,400	5,400	5,400	5,400
Criminal Justice Services, Division of	458,400	562,892	570,854	493,854	493,854	493,854
Homeland Security and Emergency Services, Division of	84,255	100,988	101,016	101,211	101,211	99,211
Indigent Legal Services, Office of	340,306	396,030	392,696	300,696	335,696	335,696
Military and Naval Affairs, Division of	2,243	1,777	1,801	1,821	1,821	1,821
State Police, Division of	2	0	0	0	0	0
Victim Services, Office of	28,230	59,160	92,558	120,858	120,858	120,858
Functional Total	933,140	1,191,482	1,182,831	1,042,346	1,078,096	1,076,096
HIGHER EDUCATION						
City University of New York	2,115,628	2,290,646	2,341,692	2,413,503	2,437,730	2,463,300
Higher Education Services Corporation, New York State	612,464	653,199	688,521	709,049	720,789	720,289
State University of New York	551,505	607,297	593,567	591,154	590,569	577,935
Functional Total	3,279,597	3,551,142	3,623,780	3,713,706	3,749,088	3,761,524
EDUCATION						
Arts, Council on the	83,582	82,533	61,783	41,783	41,783	41,612
Education, Department of	39,614,006	41,699,661	43,318,221	44,993,441	46,693,287	48,265,603
<i>School Aid</i>	35,153,046	37,044,419	38,553,007	40,138,199	41,749,681	43,198,139
<i>School Aid - Other</i>	136,579	140,300	140,300	140,300	140,300	140,300
<i>STAR Property Tax Relief</i>	1,448,470	1,351,911	1,294,991	1,221,842	1,155,205	1,110,000
<i>Special Education Categorical Programs</i>	1,608,680	1,700,497	1,797,361	1,897,931	1,999,141	2,106,694
<i>All Other</i>	1,267,231	1,462,534	1,532,562	1,595,169	1,648,960	1,710,470
Functional Total	39,697,588	41,782,194	43,380,004	45,035,224	46,735,070	48,307,215

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

	<u>FY 2025 Actuals</u>	<u>FY 2026 Projected</u>	<u>FY 2027 Projected</u>	<u>FY 2028 Projected</u>	<u>FY 2029 Projected</u>	<u>FY 2030 Projected</u>
GENERAL GOVERNMENT						
Civil Service, Department of	7	300	300	300	300	300
Elections, State Board of	41,290	17,500	107,700	17,700	57,700	17,700
Gaming Commission, New York State	109,145	156,900	134,200	134,200	128,400	128,400
General Services, Office of	22,018	0	0	0	0	0
Prevention of Domestic Violence, Office for	7,709	9,262	9,212	9,212	9,212	9,212
State, Department of	52,396	111,855	56,643	40,143	20,143	20,143
Taxation and Finance, Department of	4,017	6,776	6,776	6,776	6,776	6,776
Veterans' Services, Department of	11,308	13,455	9,398	9,333	9,283	9,283
Functional Total	<u>247,890</u>	<u>316,048</u>	<u>324,229</u>	<u>217,664</u>	<u>231,814</u>	<u>191,814</u>
ELECTED OFFICIALS						
Judiciary	230,866	327,600	364,900	364,900	364,900	364,900
Law, Department of	36,096	59,586	5,000	0	0	0
Functional Total	<u>266,962</u>	<u>387,186</u>	<u>369,900</u>	<u>364,900</u>	<u>364,900</u>	<u>364,900</u>
LOCAL GOVERNMENT ASSISTANCE						
Aid and Incentives for Municipalities	775,872	777,542	903,941	738,941	739,041	738,941
County-Wide Shared Services Initiative	3,812	5,000	5,000	0	0	0
Miscellaneous Financial Assistance	21,339	54,249	553,750	23,750	23,750	23,750
Municipalities with VLT Facilities	30,120	30,119	30,119	30,119	30,119	30,119
Small Government Assistance	217	218	218	218	218	218
Functional Total	<u>831,360</u>	<u>867,128</u>	<u>1,493,028</u>	<u>793,028</u>	<u>793,128</u>	<u>793,028</u>
ALL OTHER CATEGORIES						
Miscellaneous	(467,218)	(389,758)	108,742	458,742	458,742	1,458,742
Functional Total	<u>(467,218)</u>	<u>(389,758)</u>	<u>108,742</u>	<u>458,742</u>	<u>458,742</u>	<u>1,458,742</u>
TOTAL ASSISTANCE AND GRANTS SPENDING	<u>95,858,284</u>	<u>106,133,344</u>	<u>114,835,108</u>	<u>118,854,076</u>	<u>123,573,863</u>	<u>129,175,676</u>

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

	FY 2025 Actuals	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT						
Agriculture and Markets, Department of	47,426	51,436	74,500	73,635	73,893	73,980
Alcoholic Beverage Control, Division of	58,235	61,751	81,979	66,088	66,110	66,110
Economic Development, Department of	21,323	18,211	18,211	18,211	18,211	18,211
Financial Services, Department of	246,300	218,440	250,814	247,060	244,560	244,560
Olympic Regional Development Authority	11,404	9,354	9,054	9,054	9,054	9,054
Public Service Department	64,016	77,812	81,040	82,712	84,258	84,872
Functional Total	448,704	437,004	515,598	496,760	496,086	496,787
PARKS AND THE ENVIRONMENT						
Adirondack Park Agency	5,936	6,341	6,389	6,398	6,452	6,461
Environmental Conservation, Department of	293,704	297,444	296,133	298,743	302,233	302,727
Parks, Recreation and Historic Preservation, Office of	253,937	260,015	266,720	265,393	265,759	266,135
Functional Total	553,577	563,800	569,242	570,534	574,444	575,323
TRANSPORTATION						
Motor Vehicles, Department of	60,861	62,926	62,926	63,387	63,387	63,387
Transportation, Department of	401,156	373,850	384,618	395,681	407,518	419,714
Waterfront Commission	4,045	4,432	5,503	5,978	6,071	6,071
Functional Total	466,062	441,208	453,047	465,046	476,976	489,172
HEALTH						
Aging, Office for the	3,241	4,336	4,336	4,336	4,336	4,336
Health, Department of	834,072	940,749	1,062,427	1,107,510	1,103,405	1,129,754
<i>Essential Plan</i>	18,455	0	94,251	111,198	118,642	153,440
<i>Medicaid Administration</i>	373,964	395,413	383,190	410,296	390,925	374,680
<i>Public Health</i>	441,653	545,336	584,986	586,016	593,838	601,634
Medicaid Inspector General, Office of the	19,195	20,143	25,623	25,623	25,623	25,623
Functional Total	856,508	965,228	1,092,386	1,137,469	1,133,364	1,159,713
SOCIAL WELFARE						
Children and Family Services, Office of	236,550	269,375	286,023	316,289	316,289	316,289
<i>OCFS</i>	236,550	269,375	286,023	316,289	316,289	316,289
Housing and Community Renewal, Division of	60,548	70,393	73,743	74,641	71,641	71,641
Human Rights, Division of	19,362	26,028	30,055	30,055	30,055	30,055
Labor, Department of	60,173	69,826	82,239	73,239	73,239	73,239
National and Community Service	352	358	361	361	361	361
Temporary and Disability Assistance, Office of	151,954	151,519	226,856	199,236	185,336	185,336
<i>All Other</i>	151,954	151,519	226,856	199,236	185,336	185,336
Functional Total	528,939	587,499	699,277	693,821	676,921	676,921
MENTAL HYGIENE						
Addiction Services and Supports, Office of	112,727	137,064	145,921	147,411	149,487	151,602
<i>OASAS</i>	48,099	63,263	66,627	69,375	69,386	69,401
<i>OASAS - Other</i>	64,628	73,801	79,294	78,036	80,101	82,201
Developmental Disabilities, State Council on	0	1,500	1,500	1,500	1,500	1,500
Justice Center	37,648	40,476	41,027	41,586	42,154	42,733
Mental Health, Office of	1,986,421	2,169,880	2,230,262	2,255,435	2,288,571	2,321,794
<i>OMH</i>	578,408	605,735	620,835	623,446	632,753	642,054
<i>OMH - Other</i>	1,408,013	1,564,145	1,609,427	1,631,989	1,655,818	1,679,740
People with Developmental Disabilities, Office for	1,708,778	1,843,606	1,834,725	1,858,100	1,881,339	1,904,925
<i>OPWDD</i>	20,834	18,202	15,202	15,202	15,202	15,202
<i>OPWDD - Other</i>	1,687,944	1,825,404	1,819,523	1,842,898	1,866,137	1,889,723
Functional Total	3,845,574	4,192,526	4,253,435	4,304,032	4,363,051	4,422,554
PUBLIC PROTECTION/CRIMINAL JUSTICE						
Correction, Commission of	4,371	6,659	6,851	6,795	6,795	6,795
Corrections and Community Supervision, Department of	2,956,031	3,145,114	3,094,853	3,149,051	3,149,051	3,149,051
<i>DOCCS</i>	2,956,031	3,145,114	3,094,853	3,149,051	3,149,051	3,149,051
Criminal Justice Services, Division of	61,369	55,606	57,402	58,944	58,944	58,944
Homeland Security and Emergency Services, Division of	58,664	76,419	92,066	89,286	89,286	89,286
Indigent Legal Services, Office of	5,765	5,602	6,057	6,155	6,155	6,155
Judicial Conduct, Commission on	8,246	9,330	9,330	9,330	9,330	9,330
Judicial Nomination, Commission on	0	30	30	30	30	30
Judicial Screening Committees, New York State	2	38	38	38	38	38
Military and Naval Affairs, Division of	298,982	800,954	687,390	137,155	139,574	142,042
Prosecutorial Conduct, Commission on	420	1,500	3,000	3,000	3,000	3,000
State Police, Division of	889,373	1,062,526	966,456	984,679	983,686	982,794
Statewide Financial System	33,508	35,267	36,384	38,236	35,163	34,753
Victim Services, Office of	5,571	12,935	13,534	13,666	13,666	13,666
Functional Total	4,322,302	5,211,980	4,973,391	4,496,365	4,494,718	4,495,884
HIGHER EDUCATION						
City University of New York	250	0	0	0	0	0
Higher Education Services Corporation, New York State	15,655	20,718	28,318	29,519	30,664	30,331
State University of New York	7,941,211	8,787,771	9,418,104	9,723,991	10,101,917	10,496,860
Functional Total	7,957,116	8,808,489	9,446,422	9,753,510	10,132,581	10,527,191

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

	FY 2025 Actuals	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected
EDUCATION						
Arts, Council on the	4,691	7,541	7,858	7,770	7,775	7,781
Education, Department of	<u>177,511</u>	<u>200,226</u>	<u>197,009</u>	<u>199,455</u>	<u>199,155</u>	<u>199,155</u>
<i>All Other</i>	<u>177,511</u>	<u>200,226</u>	<u>197,009</u>	<u>199,455</u>	<u>199,155</u>	<u>199,155</u>
Functional Total	<u>182,202</u>	<u>207,767</u>	<u>204,867</u>	<u>207,225</u>	<u>206,930</u>	<u>206,936</u>
GENERAL GOVERNMENT						
Budget, Division of the	32,829	39,698	38,993	38,993	38,993	38,993
Civil Service, Department of	36,604	48,313	57,239	55,953	54,515	54,915
Deferred Compensation Board	501	612	917	917	917	917
Elections, State Board of	20,602	30,318	33,363	33,258	33,008	33,008
Employee Relations, Office of	7,899	8,894	13,982	12,082	12,082	12,082
Ethics and Lobbying, Independent Commission on	6,876	8,355	8,575	8,575	8,575	8,575
Gaming Commission, New York State	45,702	61,319	62,845	63,865	63,865	63,865
General Services, Office of	141,717	154,395	177,055	157,746	155,355	155,904
Information Technology Services, Office of	741,257	764,023	787,513	788,447	789,639	790,406
Inspector General, Office of the	9,708	10,791	11,752	11,752	11,752	11,752
Labor Management Committees	28,591	34,715	35,452	35,452	35,452	35,452
Prevention of Domestic Violence, Office for	3,291	3,694	4,287	4,331	4,338	4,338
Public Employment Relations Board	4,433	5,174	5,967	5,967	5,967	5,967
State, Department of	64,056	76,074	80,453	80,453	80,453	80,453
Tax Appeals, Division of	3,225	4,232	3,882	3,882	3,882	3,882
Taxation and Finance, Department of	336,402	350,768	356,018	356,687	356,811	356,811
Veterans' Services, Department of	7,998	8,825	8,756	8,756	8,756	8,756
Welfare Inspector General, Office of	600	747	836	836	836	836
Workers' Compensation Board	<u>150,373</u>	<u>153,479</u>	<u>173,274</u>	<u>172,745</u>	<u>172,745</u>	<u>172,745</u>
Functional Total	<u>1,642,664</u>	<u>1,764,426</u>	<u>1,861,159</u>	<u>1,840,697</u>	<u>1,837,941</u>	<u>1,839,657</u>
ELECTED OFFICIALS						
Audit and Control, Department of	193,568	207,336	226,235	229,846	229,846	229,846
Executive Chamber	22,718	24,203	26,946	26,946	26,946	26,946
Judiciary	2,387,799	2,644,700	2,806,400	2,806,400	2,806,400	2,806,400
Law, Department of	251,630	289,763	306,619	311,076	311,076	311,076
Legislature	265,004	303,546	312,624	312,624	312,624	312,624
Lieutenant Governor, Office of the	745	46	283	1,217	1,217	1,217
Functional Total	<u>3,121,464</u>	<u>3,469,594</u>	<u>3,679,107</u>	<u>3,688,109</u>	<u>3,688,109</u>	<u>3,688,109</u>
ALL OTHER CATEGORIES						
Long-Term Debt Service	39,853	41,015	38,515	38,515	38,515	38,515
Miscellaneous	<u>(388,998)</u>	<u>4,984</u>	<u>200,199</u>	<u>900,208</u>	<u>650,217</u>	<u>1,150,226</u>
Functional Total	<u>(349,145)</u>	<u>45,999</u>	<u>238,714</u>	<u>938,723</u>	<u>688,732</u>	<u>1,188,741</u>
TOTAL STATE OPERATIONS SPENDING	<u>23,575,967</u>	<u>26,695,520</u>	<u>27,986,645</u>	<u>28,592,291</u>	<u>28,769,853</u>	<u>29,766,988</u>

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

	FY 2025 Actuals	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT						
Agriculture and Markets, Department of	39,585	43,953	46,041	46,067	46,175	46,262
Alcoholic Beverage Control, Division of	29,623	37,009	38,832	39,448	39,448	39,448
Economic Development, Department of	16,284	13,928	13,928	13,928	13,928	13,928
Financial Services, Department of	181,736	163,054	182,954	185,864	185,864	185,864
Olympic Regional Development Authority	6,789	2,838	2,838	2,838	2,838	2,838
Public Service Department	55,449	63,509	65,861	67,364	69,260	69,760
Functional Total	329,466	324,291	350,454	355,509	357,513	358,100
PARKS AND THE ENVIRONMENT						
Adirondack Park Agency	4,790	5,166	5,282	5,291	5,300	5,309
Environmental Conservation, Department of	246,153	251,056	246,295	248,405	248,895	249,389
Parks, Recreation and Historic Preservation, Office of	195,050	210,043	210,293	210,614	210,945	211,285
Functional Total	445,993	466,265	461,870	464,310	465,140	465,983
TRANSPORTATION						
Motor Vehicles, Department of	43,222	49,473	49,473	49,797	49,797	49,797
Transportation, Department of	213,183	189,824	195,504	201,378	207,392	213,588
Waterfront Commission	3,371	3,713	3,979	4,104	4,180	4,180
Functional Total	259,776	243,010	248,956	255,279	261,369	267,565
HEALTH						
Aging, Office for the	3,103	4,196	4,196	4,196	4,196	4,196
Health, Department of	349,722	383,887	407,212	414,681	416,856	418,679
<i>Essential Plan</i>	872	0	3,025	7,796	8,245	9,302
<i>Medicaid Administration</i>	62,482	73,110	75,229	75,669	76,020	76,628
<i>Public Health</i>	286,368	310,777	328,958	331,216	332,591	332,749
Medicaid Inspector General, Office of the	16,661	17,523	23,003	23,003	23,003	23,003
Functional Total	369,486	405,606	434,411	441,880	444,055	445,878
SOCIAL WELFARE						
Children and Family Services, Office of	165,874	176,418	183,706	199,700	199,700	199,700
<i>OCFS</i>	165,874	176,418	183,706	199,700	199,700	199,700
Housing and Community Renewal, Division of	48,169	54,760	53,929	53,929	53,929	53,929
Human Rights, Division of	16,394	21,714	23,840	23,840	23,840	23,840
Labor, Department of	38,204	42,271	48,339	48,339	48,339	48,339
National and Community Service	351	349	352	352	352	352
Temporary and Disability Assistance, Office of	72,090	81,139	88,272	97,062	97,062	97,062
<i>All Other</i>	72,090	81,139	88,272	97,062	97,062	97,062
Functional Total	341,082	376,651	398,438	423,222	423,222	423,222
MENTAL HYGIENE						
Addiction Services and Supports, Office of	75,877	90,986	93,435	94,361	95,296	96,240
<i>OASAS</i>	27,845	33,917	31,486	34,578	34,368	34,154
<i>OASAS - Other</i>	48,032	57,069	61,949	59,783	60,928	62,086
Developmental Disabilities, State Council on	0	1,500	1,500	1,500	1,500	1,500
Justice Center	29,080	31,595	31,911	32,230	32,552	32,878
Mental Health, Office of	1,458,619	1,587,316	1,643,401	1,658,782	1,675,707	1,692,762
<i>OMH</i>	411,217	485,029	500,189	502,966	507,734	512,508
<i>OMH - Other</i>	1,047,402	1,102,287	1,143,212	1,155,816	1,167,973	1,180,254
People with Developmental Disabilities, Office for	1,478,845	1,588,593	1,592,700	1,610,195	1,626,401	1,642,768
<i>OPWDD</i>	377	0	0	0	0	0
<i>OPWDD - Other</i>	1,478,468	1,588,593	1,592,700	1,610,195	1,626,401	1,642,768
Functional Total	3,042,421	3,299,990	3,362,947	3,397,068	3,431,456	3,466,148
PUBLIC PROTECTION/CRIMINAL JUSTICE						
Correction, Commission of	4,172	5,384	6,220	6,166	6,166	6,166
Corrections and Community Supervision, Department of	2,374,875	2,580,954	2,509,734	2,553,932	2,553,932	2,553,932
<i>DOCCS</i>	2,374,875	2,580,954	2,509,734	2,553,932	2,553,932	2,553,932
Criminal Justice Services, Division of	38,480	43,190	44,287	45,736	45,736	45,736
Homeland Security and Emergency Services, Division of	36,054	47,860	54,155	55,680	55,680	55,680
Indigent Legal Services, Office of	5,033	4,579	4,986	5,066	5,066	5,066
Judicial Conduct, Commission on	6,040	7,130	7,200	7,200	7,200	7,200
Military and Naval Affairs, Division of	248,073	587,624	514,439	120,976	123,395	125,863
Prosecutorial Conduct, Commission on	239	957	2,307	2,307	2,307	2,307
State Police, Division of	782,564	954,570	853,901	870,867	869,874	868,982
Statewide Financial System	13,852	13,068	13,336	13,336	13,336	13,336
Victim Services, Office of	4,470	4,821	4,920	4,997	4,997	4,997
Functional Total	3,513,852	4,250,137	4,015,485	3,686,263	3,687,689	3,689,265
HIGHER EDUCATION						
Higher Education Services Corporation, New York State	9,070	11,200	12,218	13,144	13,169	13,169
State University of New York	4,988,976	5,412,502	5,849,067	6,016,488	6,237,868	6,469,011
Functional Total	4,998,046	5,423,702	5,861,285	6,029,632	6,251,037	6,482,180
EDUCATION						
Arts, Council on the	3,137	3,824	3,885	3,886	3,886	3,886
Education, Department of	112,776	116,672	122,092	123,603	123,603	123,603
<i>All Other</i>	112,776	116,672	122,092	123,603	123,603	123,603
Functional Total	115,913	120,496	125,977	127,489	127,489	127,489

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

	FY 2025 Actuals	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected
GENERAL GOVERNMENT						
Budget, Division of the	31,268	33,353	34,953	34,953	34,953	34,953
Civil Service, Department of	28,243	29,923	35,202	35,052	34,114	34,114
Deferred Compensation Board	483	523	793	793	793	793
Elections, State Board of	13,335	18,830	21,200	21,460	21,460	21,460
Employee Relations, Office of	7,550	8,666	11,849	11,849	11,849	11,849
Ethics and Lobbying, Independent Commission on	5,746	6,781	7,206	7,206	7,206	7,206
Gaming Commission, New York State	32,309	35,880	37,398	38,398	38,398	38,398
General Services, Office of	50,841	51,454	51,188	51,188	51,188	51,488
Information Technology Services, Office of	367,131	397,529	396,400	397,514	399,153	399,920
Inspector General, Office of the	7,614	8,899	9,523	9,523	9,523	9,523
Labor Management Committees	7,245	6,939	6,058	6,058	6,058	6,058
Prevention of Domestic Violence, Office for	2,839	2,933	3,533	3,573	3,573	3,573
Public Employment Relations Board	4,151	4,760	5,527	5,527	5,527	5,527
State, Department of	44,873	48,685	49,785	49,785	49,785	49,785
Tax Appeals, Division of	2,962	3,792	3,442	3,442	3,442	3,442
Taxation and Finance, Department of	279,632	271,359	277,946	280,573	280,697	280,697
Veterans' Services, Department of	7,157	8,068	7,997	7,997	7,997	7,997
Welfare Inspector General, Office of	594	713	727	727	727	727
Workers' Compensation Board	96,093	96,171	98,009	98,009	98,009	98,009
Functional Total	<u>990,066</u>	<u>1,035,258</u>	<u>1,058,736</u>	<u>1,063,627</u>	<u>1,064,452</u>	<u>1,065,519</u>
ELECTED OFFICIALS						
Audit and Control, Department of	148,215	167,374	179,837	182,680	182,680	182,680
Executive Chamber	18,140	19,431	22,174	22,174	22,174	22,174
Judiciary	1,950,092	2,170,300	2,296,300	2,296,300	2,296,300	2,296,300
Law, Department of	188,181	212,785	225,536	228,790	228,790	228,790
Legislature	201,582	232,372	238,836	238,836	238,836	238,836
Lieutenant Governor, Office of the	689	0	156	1,090	1,090	1,090
Functional Total	<u>2,506,899</u>	<u>2,802,262</u>	<u>2,962,839</u>	<u>2,969,870</u>	<u>2,969,870</u>	<u>2,969,870</u>
ALL OTHER CATEGORIES						
Miscellaneous	2,110	2,905	292,603	942,612	692,621	942,630
Functional Total	<u>2,110</u>	<u>2,905</u>	<u>292,603</u>	<u>942,612</u>	<u>692,621</u>	<u>942,630</u>
TOTAL PERSONAL SERVICE SPENDING	<u><u>16,915,110</u></u>	<u><u>18,750,573</u></u>	<u><u>19,574,001</u></u>	<u><u>20,156,761</u></u>	<u><u>20,175,913</u></u>	<u><u>20,703,849</u></u>

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

	FY 2025 Actuals	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT						
Agriculture and Markets, Department of	7,841	7,483	28,459	27,568	27,718	27,718
Alcoholic Beverage Control, Division of	28,612	24,742	43,147	26,640	26,662	26,662
Economic Development, Department of	5,039	4,283	4,283	4,283	4,283	4,283
Financial Services, Department of	64,564	55,386	67,860	61,196	58,696	58,696
Olympic Regional Development Authority	4,615	6,516	6,216	6,216	6,216	6,216
Public Service Department	8,567	14,303	15,179	15,348	14,998	15,112
Functional Total	119,238	112,713	165,144	141,251	138,573	138,687
PARKS AND THE ENVIRONMENT						
Adirondack Park Agency	1,146	1,175	1,107	1,107	1,152	1,152
Environmental Conservation, Department of	47,551	46,388	49,838	50,338	53,338	53,338
Parks, Recreation and Historic Preservation, Office of	58,887	49,972	56,427	54,779	54,814	54,850
Functional Total	107,584	97,535	107,372	106,224	109,304	109,340
TRANSPORTATION						
Motor Vehicles, Department of	17,639	13,453	13,453	13,590	13,590	13,590
Transportation, Department of	187,973	184,026	189,114	194,303	200,126	206,126
Waterfront Commission	674	719	1,524	1,874	1,891	1,891
Functional Total	206,286	198,198	204,091	209,767	215,607	221,607
HEALTH						
Aging, Office for the	138	140	140	140	140	140
Health, Department of	484,350	556,862	655,215	692,829	686,549	711,075
<i>Essential Plan</i>	17,583	0	91,226	103,402	110,397	144,138
<i>Medicaid Administration</i>	311,482	322,303	307,961	334,627	314,905	298,052
<i>Public Health</i>	155,285	234,559	256,028	254,800	261,247	268,885
Medicaid Inspector General, Office of the	2,534	2,620	2,620	2,620	2,620	2,620
Functional Total	487,022	559,622	657,975	695,589	689,309	713,835
SOCIAL WELFARE						
Children and Family Services, Office of	70,676	92,957	102,317	116,589	116,589	116,589
<i>OCFS</i>	70,676	92,957	102,317	116,589	116,589	116,589
Housing and Community Renewal, Division of	12,379	15,633	19,814	20,712	17,712	17,712
Human Rights, Division of	2,968	4,314	6,215	6,215	6,215	6,215
Labor, Department of	21,969	27,555	33,900	24,900	24,900	24,900
National and Community Service	1	9	9	9	9	9
Temporary and Disability Assistance, Office of	79,864	70,380	138,584	102,174	88,274	88,274
<i>All Other</i>	79,864	70,380	138,584	102,174	88,274	88,274
Functional Total	187,857	210,848	300,839	270,599	253,699	253,699
MENTAL HYGIENE						
Addiction Services and Supports, Office of	36,850	46,078	52,486	53,050	54,191	55,362
<i>OASAS</i>	20,254	29,346	35,141	34,797	35,018	35,247
<i>OASAS - Other</i>	16,596	16,732	17,345	18,253	19,173	20,115
Justice Center	8,568	8,881	9,116	9,356	9,602	9,855
Mental Health, Office of	527,802	582,564	586,861	596,653	612,864	629,032
<i>OMH</i>	167,191	120,706	120,646	120,480	125,019	129,546
<i>OMH - Other</i>	360,611	461,858	466,215	476,173	487,845	499,486
People with Developmental Disabilities, Office for	229,933	255,013	242,025	247,905	254,938	262,157
<i>OPWDD</i>	20,457	18,202	15,202	15,202	15,202	15,202
<i>OPWDD - Other</i>	209,476	236,811	226,823	232,703	239,736	246,955
Functional Total	803,153	892,536	890,488	906,964	931,595	956,406
PUBLIC PROTECTION/CRIMINAL JUSTICE						
Correction, Commission of	199	1,275	631	629	629	629
Corrections and Community Supervision, Department of	581,156	564,160	585,119	595,119	595,119	595,119
<i>DOCCS</i>	581,156	564,160	585,119	595,119	595,119	595,119
Criminal Justice Services, Division of	22,889	12,416	13,115	13,208	13,208	13,208
Homeland Security and Emergency Services, Division of	22,610	28,559	37,911	33,606	33,606	33,606
Indigent Legal Services, Office of	732	1,023	1,071	1,089	1,089	1,089
Judicial Conduct, Commission on	2,206	2,200	2,130	2,130	2,130	2,130
Judicial Nomination, Commission on	0	30	30	30	30	30
Judicial Screening Committees, New York State	2	38	38	38	38	38
Military and Naval Affairs, Division of	50,909	213,330	172,951	16,179	16,179	16,179
Prosecutorial Conduct, Commission on	181	543	693	693	693	693
State Police, Division of	106,809	107,956	112,555	113,812	113,812	113,812
Statewide Financial System	19,656	22,199	23,048	24,900	21,827	21,417
Victim Services, Office of	1,101	8,114	8,614	8,669	8,669	8,669
Functional Total	808,450	961,843	957,906	810,102	807,029	806,619
HIGHER EDUCATION						
City University of New York	250	0	0	0	0	0
Higher Education Services Corporation, New York State	6,585	9,518	16,100	16,375	17,495	17,162
State University of New York	2,952,235	3,375,269	3,569,037	3,707,503	3,864,049	4,027,849
Functional Total	2,959,070	3,384,787	3,585,137	3,723,878	3,881,544	4,045,011

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

	FY 2025 Actuals	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected
EDUCATION						
Arts, Council on the	1,554	3,717	3,973	3,884	3,889	3,895
Education, Department of	<u>64,735</u>	<u>83,554</u>	<u>74,917</u>	<u>75,852</u>	<u>75,552</u>	<u>75,552</u>
<i>All Other</i>	<u>64,735</u>	<u>83,554</u>	<u>74,917</u>	<u>75,852</u>	<u>75,552</u>	<u>75,552</u>
Functional Total	<u>66,289</u>	<u>87,271</u>	<u>78,890</u>	<u>79,736</u>	<u>79,441</u>	<u>79,447</u>
GENERAL GOVERNMENT						
Budget, Division of the	1,561	6,345	4,040	4,040	4,040	4,040
Civil Service, Department of	8,361	18,390	22,037	20,901	20,401	20,801
Deferred Compensation Board	18	89	124	124	124	124
Elections, State Board of	7,267	11,488	12,163	11,798	11,548	11,548
Employee Relations, Office of	349	228	2,133	233	233	233
Ethics and Lobbying, Independent Commission on	1,130	1,574	1,369	1,369	1,369	1,369
Gaming Commission, New York State	13,393	25,439	25,447	25,467	25,467	25,467
General Services, Office of	90,876	102,941	125,867	106,558	104,167	104,416
Information Technology Services, Office of	374,126	366,494	391,113	390,933	390,486	390,486
Inspector General, Office of the	2,094	1,892	2,229	2,229	2,229	2,229
Labor Management Committees	21,346	27,776	29,394	29,394	29,394	29,394
Prevention of Domestic Violence, Office for	452	761	754	758	765	765
Public Employment Relations Board	282	414	440	440	440	440
State, Department of	19,183	27,389	30,668	30,668	30,668	30,668
Tax Appeals, Division of	263	440	440	440	440	440
Taxation and Finance, Department of	56,770	79,409	78,072	76,114	76,114	76,114
Veterans' Services, Department of	841	757	759	759	759	759
Welfare Inspector General, Office of	6	34	109	109	109	109
Workers' Compensation Board	54,280	57,308	75,265	74,736	74,736	74,736
Functional Total	<u>652,598</u>	<u>729,168</u>	<u>802,423</u>	<u>777,070</u>	<u>773,489</u>	<u>774,138</u>
ELECTED OFFICIALS						
Audit and Control, Department of	45,353	39,962	46,398	47,166	47,166	47,166
Executive Chamber	4,578	4,772	4,772	4,772	4,772	4,772
Judiciary	437,707	474,400	510,100	510,100	510,100	510,100
Law, Department of	63,449	76,978	81,083	82,286	82,286	82,286
Legislature	63,422	71,174	73,788	73,788	73,788	73,788
Lieutenant Governor, Office of the	56	46	127	127	127	127
Functional Total	<u>614,565</u>	<u>667,332</u>	<u>716,268</u>	<u>718,239</u>	<u>718,239</u>	<u>718,239</u>
ALL OTHER CATEGORIES						
Long-Term Debt Service	39,853	41,015	38,515	38,515	38,515	38,515
Miscellaneous	<u>(391,108)</u>	<u>2,079</u>	<u>(92,404)</u>	<u>(42,404)</u>	<u>(42,404)</u>	<u>207,596</u>
Functional Total	<u>(351,255)</u>	<u>43,094</u>	<u>(53,889)</u>	<u>(3,889)</u>	<u>(3,889)</u>	<u>246,111</u>
TOTAL NON-PERSONAL SERVICE/INDIRECT COSTS SPENDING	<u>6,660,857</u>	<u>7,944,947</u>	<u>8,412,644</u>	<u>8,435,530</u>	<u>8,593,940</u>	<u>9,063,139</u>

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

	FY 2025 Actuals	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT						
Agriculture and Markets, Department of	1,140	2,296	2,296	2,296	2,296	2,296
Alcoholic Beverage Control, Division of	12,016	14,704	14,877	15,093	15,093	15,093
Economic Development, Department of	0	28	28	28	28	28
Financial Services, Department of	117,259	116,803	129,449	131,000	131,000	131,000
Olympic Regional Development Authority	0	1,500	1,500	1,500	1,500	1,500
Public Service Department	36,887	41,407	44,294	46,859	49,815	50,457
Functional Total	167,302	176,738	192,444	196,776	199,732	200,374
PARKS AND THE ENVIRONMENT						
Environmental Conservation, Department of	46,341	48,931	48,931	48,931	48,931	48,931
Parks, Recreation and Historic Preservation, Office of	6,692	5,560	5,560	5,560	5,560	5,560
Functional Total	53,033	54,491	54,491	54,491	54,491	54,491
TRANSPORTATION						
Motor Vehicles, Department of	21,944	26,767	26,767	26,767	26,767	26,767
Transportation, Department of	1,973	2,348	2,470	2,893	2,954	3,033
Waterfront Commission	55	0	0	0	0	0
Functional Total	23,972	29,115	29,237	29,660	29,721	29,800
HEALTH						
Health, Department of	36,895	58,636	59,566	59,771	60,045	60,139
<i>Medicaid Administration</i>	5,185	10,001	10,001	10,001	10,001	10,001
<i>Public Health</i>	31,710	48,635	49,565	49,770	50,044	50,138
Functional Total	36,895	58,636	59,566	59,771	60,045	60,139
SOCIAL WELFARE						
Children and Family Services, Office of	1,910	2,600	2,701	2,787	2,787	2,787
<i>OCFS</i>	1,910	2,600	2,701	2,787	2,787	2,787
Housing and Community Renewal, Division of	23,941	30,181	29,953	29,953	29,953	29,953
Labor, Department of	24,635	26,399	26,408	26,408	26,408	26,408
Temporary and Disability Assistance, Office of	6	128	128	128	128	128
<i>All Other</i>	6	128	128	128	128	128
Functional Total	50,492	59,308	59,190	59,276	59,276	59,276
MENTAL HYGIENE						
Addiction Services and Supports, Office of	0	55,444	602	615	615	615
<i>OASAS</i>	0	55,444	602	615	615	615
Mental Health, Office of	0	393	398	398	398	398
<i>OMH</i>	0	393	398	398	398	398
Functional Total	0	55,837	1,000	1,013	1,013	1,013
PUBLIC PROTECTION/CRIMINAL JUSTICE						
Corrections and Community Supervision, Department of	538	639	642	642	642	642
<i>DOCCS</i>	538	639	642	642	642	642
Criminal Justice Services, Division of	1,244	0	0	0	0	0
Homeland Security and Emergency Services, Division of	551	879	882	900	900	900
Indigent Legal Services, Office of	3,260	3,001	3,050	3,100	3,100	3,100
Military and Naval Affairs, Division of	13	0	0	0	0	0
State Police, Division of	23,904	29,523	29,523	29,523	29,523	29,523
Victim Services, Office of	2,421	2,373	2,373	2,407	2,407	2,407
Functional Total	31,931	36,415	36,470	36,572	36,572	36,572
HIGHER EDUCATION						
Higher Education Services Corporation, New York State	8,442	6,207	0	0	0	0
State University of New York	543,948	804,480	722,977	758,905	796,623	836,221
Functional Total	552,390	810,687	722,977	758,905	796,623	836,221
EDUCATION						
Education, Department of	43,464	48,300	49,375	49,375	49,375	49,375
<i>All Other</i>	43,464	48,300	49,375	49,375	49,375	49,375
Functional Total	43,464	48,300	49,375	49,375	49,375	49,375
GENERAL GOVERNMENT						
Budget, Division of the	1,974	1,590	890	890	890	890
Civil Service, Department of	0	0	0	266	266	266
Deferred Compensation Board	291	297	398	398	398	398
Gaming Commission, New York State	16,112	22,424	22,651	23,383	23,383	23,383
General Services, Office of	3,870	2,858	2,915	2,915	2,915	2,915
Labor Management Committees	5,053	4,412	5,520	5,520	5,520	5,520
State, Department of	14,196	22,395	22,395	22,395	22,395	22,395
Taxation and Finance, Department of	9,941	22,077	22,077	22,077	22,077	22,077
Veterans' Services, Department of	0	5	5	5	5	5
Workers' Compensation Board	62,810	64,090	66,377	66,419	66,462	66,508
Functional Total	114,247	140,148	143,228	144,268	144,311	144,357
ELECTED OFFICIALS						
Audit and Control, Department of	1,825	2,667	2,859	2,911	2,911	2,911
Judiciary	971,242	1,043,785	1,193,017	1,193,017	1,193,017	1,193,017
Law, Department of	27,195	30,305	30,081	30,581	30,581	30,581
Functional Total	1,000,262	1,076,757	1,225,957	1,226,509	1,226,509	1,226,509

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

	<u>FY 2025 Actuals</u>	<u>FY 2026 Projected</u>	<u>FY 2027 Projected</u>	<u>FY 2028 Projected</u>	<u>FY 2029 Projected</u>	<u>FY 2030 Projected</u>
ALL OTHER CATEGORIES						
General State Charges	8,367,433	9,189,584	9,827,420	10,791,594	11,831,223	12,935,654
Miscellaneous	<u>1,327</u>	<u>1,525</u>	<u>1,596</u>	<u>1,599</u>	<u>1,602</u>	<u>1,605</u>
Functional Total	<u>8,368,760</u>	<u>9,191,109</u>	<u>9,829,016</u>	<u>10,793,193</u>	<u>11,832,825</u>	<u>12,937,259</u>
TOTAL GENERAL STATE CHARGES SPENDING	<u>10,442,748</u>	<u>11,737,541</u>	<u>12,402,951</u>	<u>13,409,809</u>	<u>14,490,493</u>	<u>15,635,386</u>

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

	FY 2025 Actuals	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT						
Agriculture and Markets, Department of	20,203	64,309	79,309	80,309	64,309	45,309
Alcoholic Beverage Control, Division of	0	0	8,000	7,000	2,000	0
Economic Development Capital	5,572	8,000	8,000	8,000	8,000	8,000
Economic Development, Department of	2,836	11,400	7,900	7,900	7,900	7,900
Empire State Development Corporation	1,386,186	1,493,879	1,674,371	2,003,225	2,011,726	2,069,079
Energy Research and Development Authority, New York State	143,820	31,816	85,400	44,100	48,200	53,000
Financial Services, Department of	6,561	22,500	22,500	0	0	0
Lake Ontario Resiliency/Economic Development	4,926	10,250	370	0	0	0
Nonprofit Infrastructure Capital Investment Program	11,934	25,000	15,000	15,000	8,711	0
Olympic Regional Development Authority	68,792	173,300	69,800	42,500	48,300	60,800
Power Authority, New York	12,422	29,675	32,200	42,200	32,200	22,200
Regional Economic Development Program	1,918	1,295	1,295	1,295	295	295
Strategic Investment Program	1,597	2,000	2,000	2,000	2,000	2,000
Functional Total	1,666,767	1,873,424	2,006,145	2,253,529	2,233,641	2,268,583
PARKS AND THE ENVIRONMENT						
Adirondack Park Agency	0	2,000	14,000	9,000	4,000	2,000
Environmental Conservation, Department of	1,570,195	1,502,396	1,973,573	2,073,397	2,115,637	2,228,637
Hudson River Park Trust	3,782	5,633	0	2,000	3,000	5,000
Parks, Recreation and Historic Preservation, Office of	256,729	381,397	494,647	438,147	354,397	332,397
Public Facilities Sustainability Program	0	10,000	17,500	25,000	27,500	30,000
Sustainable Future Program	0	100,000	200,000	200,000	200,000	200,000
Functional Total	1,830,706	2,001,426	2,699,720	2,747,544	2,704,534	2,798,034
TRANSPORTATION						
Metropolitan Transportation Authority	700,000	1,310,000	1,630,266	884,867	514,235	400,000
Motor Vehicles, Department of	364,236	398,475	408,400	352,214	385,924	333,084
Transportation, Department of	6,220,233	6,778,099	7,715,636	7,931,754	8,149,405	8,203,446
Functional Total	7,284,469	8,486,574	9,754,302	9,168,835	9,049,564	8,936,530
HEALTH						
Health, Department of	453,373	1,002,096	1,457,347	1,488,556	1,544,424	1,322,465
<i>Public Health</i>	453,373	1,002,096	1,457,347	1,488,556	1,544,424	1,322,465
Functional Total	453,373	1,002,096	1,457,347	1,488,556	1,544,424	1,322,465
SOCIAL WELFARE						
Children and Family Services, Office of	26,877	88,754	86,317	77,817	66,817	53,117
<i>OCFS</i>	26,877	88,754	86,317	77,817	66,817	53,117
Housing and Community Renewal, Division of	1,547,781	1,604,973	1,877,229	2,050,406	1,823,499	1,151,914
Temporary and Disability Assistance, Office of	115,323	146,641	146,641	121,641	121,641	121,641
<i>All Other</i>	115,323	146,641	146,641	121,641	121,641	121,641
Functional Total	1,689,981	1,840,368	2,110,187	2,249,864	2,011,957	1,326,672
MENTAL HYGIENE						
Addiction Services and Supports, Office of	61,207	75,616	69,746	69,790	69,859	69,975
<i>OASAS</i>	61,207	75,616	69,746	69,790	69,859	69,975
Mental Health, Office of	416,634	559,415	782,086	755,239	746,993	719,090
<i>OMH</i>	416,634	559,415	782,086	755,239	746,993	719,090
People with Developmental Disabilities, Office for	128,279	188,100	203,219	183,813	179,765	179,417
<i>OPWDD</i>	128,279	188,100	203,219	183,813	179,765	179,417
Functional Total	606,120	823,131	1,055,051	1,008,842	996,617	968,482
PUBLIC PROTECTION/CRIMINAL JUSTICE						
Corrections and Community Supervision, Department of	418,213	415,008	343,852	358,152	347,552	347,552
<i>DOCCS</i>	418,213	415,008	343,852	358,152	347,552	347,552
Criminal Justice Services, Division of	143,487	37,250	67,691	66,000	71,000	82,875
Homeland Security and Emergency Services, Division of	25,032	48,652	85,778	114,586	128,291	131,395
Military and Naval Affairs, Division of	101,617	177,158	112,774	79,358	76,774	71,928
State Police, Division of	79,792	75,448	85,770	94,570	71,270	71,270
Victim Services, Office of	2,077	1,976	0	0	0	0
Functional Total	770,218	755,492	695,865	712,666	694,887	705,020
HIGHER EDUCATION						
City University of New York	344,494	537,591	603,213	631,400	640,132	661,609
Higher Education Facilities Capital Matching Grants Program	14,829	35,150	34,150	20,150	14,150	14,150
State University of New York	1,246,121	1,339,715	1,571,042	1,925,719	1,877,087	1,735,698
Functional Total	1,605,444	1,912,456	2,208,405	2,577,269	2,531,369	2,411,457
EDUCATION						
Arts, Council on the	311	9,300	0	0	0	0
Education, Department of	212,322	361,367	473,686	336,921	287,441	241,163
<i>School Aid</i>	135,585	170,000	150,000	130,000	110,000	105,000
<i>All Other</i>	76,737	191,367	323,686	206,921	177,441	136,163
Functional Total	212,633	370,667	473,686	336,921	287,441	241,163
GENERAL GOVERNMENT						
Elections, State Board of	9,857	11,347	16,700	6,644	0	0
General Services, Office of	241,962	331,571	305,445	282,451	288,656	374,621
Information Technology Services, Office of	105,306	228,573	119,126	139,347	139,347	139,347
Public Employment Relations Board	11	2,467	0	0	0	0
State, Department of	60,898	79,866	221,171	235,088	175,088	115,088

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

	FY 2025 Actuals	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected
Veterans' Services, Department of	3,940	2,045	0	0	0	0
Workers' Compensation Board	256	11,000	11,000	10,983	12,897	13,151
Functional Total	422,230	666,869	673,442	674,513	615,988	642,207
ELECTED OFFICIALS						
Audit and Control, Department of	7,830	6,769	15,796	9,109	4,581	4,000
Judiciary	38,431	43,700	60,000	33,423	0	0
Law, Department of	691	7,945	4,063	1,932	690	732
Functional Total	46,952	58,414	79,859	44,464	5,271	4,732
ALL OTHER CATEGORIES						
Arts and Cultural Facilities Improvement	10,165	21,835	40,000	40,000	55,000	47,200
Community Resiliency, Economic Sustainability and Technology	33,447	70,000	55,000	183,000	183,000	184,000
Local Community Assistance Program	7,567	10,000	15,000	15,000	15,000	15,000
Miscellaneous	254,310	(1,690,085)	(1,646,746)	(1,652,587)	(1,698,497)	(1,695,497)
Special Infrastructure Account	81,318	96,650	154,435	442,204	492,204	525,000
Functional Total	386,807	(1,491,600)	(1,382,311)	(972,383)	(953,293)	(924,297)
TOTAL CAPITAL PROJECTS FUNDS SPENDING	16,975,700	18,299,317	21,831,698	22,290,620	21,722,400	20,701,048

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

	FY 2025 Actuals	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT						
Agriculture and Markets, Department of	154,912	186,246	248,892	215,177	199,435	180,522
Assistance and Grants	54,003	52,768	77,350	43,500	43,500	43,500
State Operations	76,909	64,657	87,721	86,856	87,114	87,201
Personal Service	44,351	47,366	49,454	49,480	49,588	49,675
Non-Personal Service/Indirect Costs	32,558	17,291	38,267	37,376	37,526	37,526
General State Charges	3,957	4,512	4,512	4,512	4,512	4,512
Capital Projects	20,043	64,309	79,309	80,309	64,309	45,309
Alcoholic Beverage Control, Division of	70,474	81,655	124,880	160,705	155,727	153,727
Assistance and Grants	200	5,200	20,024	72,524	72,524	72,524
State Operations	58,252	61,751	81,979	66,088	66,110	66,110
Personal Service	29,634	37,009	38,832	39,448	39,448	39,448
Non-Personal Service/Indirect Costs	28,618	24,742	43,147	26,640	26,662	26,662
General State Charges	12,022	14,704	14,877	15,093	15,093	15,093
Capital Projects	0	0	8,000	7,000	2,000	0
Economic Development Capital	5,572	8,000	8,000	8,000	8,000	8,000
Assistance and Grants	5,572	8,000	8,000	8,000	8,000	8,000
Economic Development, Department of	77,614	95,649	81,483	81,483	81,483	81,483
Assistance and Grants	55,375	70,165	59,499	59,499	59,499	59,499
State Operations	22,239	18,456	18,456	18,456	18,456	18,456
Personal Service	16,284	13,928	13,928	13,928	13,928	13,928
Non-Personal Service/Indirect Costs	5,955	4,528	4,528	4,528	4,528	4,528
General State Charges	0	28	28	28	28	28
Capital Projects	0	7,000	3,500	3,500	3,500	3,500
Empire State Development Corporation	1,476,581	1,803,189	1,826,776	2,169,630	2,175,601	2,232,954
Assistance and Grants	1,465,517	1,125,684	1,280,173	1,444,389	1,441,859	1,441,859
Capital Projects	11,064	677,505	546,603	725,241	733,742	791,095
Energy Research and Development Authority, New York State	143,820	31,816	85,400	44,100	48,200	53,000
Assistance and Grants	127,956	0	0	0	0	0
Capital Projects	15,864	31,816	85,400	44,100	48,200	53,000
Financial Services, Department of	444,627	461,365	506,435	481,732	479,232	479,232
Assistance and Grants	74,507	102,222	102,272	102,272	102,272	102,272
State Operations	246,300	219,840	252,214	248,460	245,960	245,960
Personal Service	181,736	163,054	182,954	185,864	185,864	185,864
Non-Personal Service/Indirect Costs	64,564	56,786	69,260	62,596	60,096	60,096
General State Charges	117,259	116,803	129,449	131,000	131,000	131,000
Capital Projects	6,561	22,500	22,500	0	0	0
Lake Ontario Resiliency/Economic Development	4,926	10,250	370	0	0	0
Assistance and Grants	4,926	0	0	0	0	0
Capital Projects	0	10,250	370	0	0	0
Nonprofit Infrastructure Capital Investment Program	11,934	25,000	15,000	15,000	8,711	0
Assistance and Grants	11,934	25,000	15,000	15,000	8,711	0
Olympic Regional Development Authority	80,196	184,154	80,354	53,054	58,854	71,354
Assistance and Grants	0	0	0	0	3,300	3,300
State Operations	11,404	9,354	9,054	9,054	9,054	9,054
Personal Service	6,789	2,838	2,838	2,838	2,838	2,838
Non-Personal Service/Indirect Costs	4,615	6,516	6,216	6,216	6,216	6,216
General State Charges	0	1,500	1,500	1,500	1,500	1,500
Capital Projects	68,792	173,300	69,800	42,500	45,000	57,500
Power Authority, New York	12,422	29,675	32,200	42,200	32,200	22,200
Assistance and Grants	2,396	0	0	0	0	0
Capital Projects	10,026	29,675	32,200	42,200	32,200	22,200
Public Service Department	156,713	125,330	141,945	160,682	176,184	158,440
Assistance and Grants	51,728	3,633	14,133	28,633	39,633	20,633
State Operations	67,401	79,369	82,597	84,269	85,815	86,429
Personal Service	57,873	64,936	67,288	68,791	70,687	71,187
Non-Personal Service/Indirect Costs	9,528	14,433	15,309	15,478	15,128	15,242
General State Charges	37,584	42,328	45,215	47,780	50,736	51,378
Regional Economic Development Program	1,918	1,295	1,295	1,295	295	295
Assistance and Grants	1,918	0	0	0	0	0
Capital Projects	0	1,295	1,295	1,295	295	295
Strategic Investment Program	1,597	2,000	2,000	2,000	2,000	2,000
Assistance and Grants	1,597	0	0	0	0	0
Capital Projects	0	2,000	2,000	2,000	2,000	2,000
Functional Total	2,643,306	3,045,624	3,155,030	3,435,058	3,425,922	3,443,207
PARKS AND THE ENVIRONMENT						
Adirondack Park Agency	5,936	8,341	20,389	15,398	10,452	8,461
State Operations	5,936	6,341	6,389	6,398	6,452	6,461
Personal Service	4,790	5,166	5,282	5,291	5,300	5,309
Non-Personal Service/Indirect Costs	1,146	1,175	1,107	1,107	1,152	1,152
Capital Projects	0	2,000	14,000	9,000	4,000	2,000
Environmental Conservation, Department of	1,977,884	1,920,189	2,396,970	2,489,404	2,535,134	2,648,628
Assistance and Grants	858,125	342,218	774,133	764,133	764,133	764,133
State Operations	343,114	344,897	343,586	346,196	349,686	350,180

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

	FY 2025 Actuals	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected
Personal Service	269,523	281,567	276,806	278,916	279,406	279,900
Non-Personal Service/Indirect Costs	73,591	63,330	66,780	67,280	70,280	70,280
General State Charges	61,393	67,683	67,683	67,683	67,683	67,683
Capital Projects	715,252	1,165,391	1,211,568	1,311,392	1,353,632	1,466,632
Hudson River Park Trust	3,782	5,633	0	2,000	3,000	5,000
Capital Projects	3,782	5,633	0	2,000	3,000	5,000
Parks, Recreation and Historic Preservation, Office of	533,093	667,680	782,185	724,358	640,974	619,350
Assistance and Grants	10,491	16,670	11,220	11,220	11,220	11,220
State Operations	259,172	264,029	270,734	269,407	269,773	270,149
Personal Service	198,143	212,910	213,160	213,481	213,812	214,152
Non-Personal Service/Indirect Costs	61,029	51,119	57,574	55,926	55,961	55,997
General State Charges	6,711	5,584	5,584	5,584	5,584	5,584
Capital Projects	256,719	381,397	494,647	438,147	354,397	332,397
Public Facilities Sustainability Program	0	10,000	17,500	25,000	27,500	30,000
Capital Projects	0	10,000	17,500	25,000	27,500	30,000
Sustainable Future Program	0	100,000	200,000	200,000	200,000	200,000
Capital Projects	0	100,000	200,000	200,000	200,000	200,000
Functional Total	2,520,695	2,711,843	3,417,044	3,456,160	3,417,060	3,511,439
TRANSPORTATION						
Metropolitan Transportation Authority	700,000	1,310,000	1,630,266	884,867	514,235	400,000
Assistance and Grants	700,000	1,310,000	1,630,266	884,867	514,235	400,000
Motor Vehicles, Department of	479,822	518,364	528,289	472,564	506,274	453,434
Assistance and Grants	23,843	18,000	18,000	18,000	18,000	18,000
State Operations	67,062	72,032	72,032	72,493	72,493	72,493
Personal Service	47,572	54,268	54,268	54,592	54,592	54,592
Non-Personal Service/Indirect Costs	19,490	17,764	17,764	17,901	17,901	17,901
General State Charges	24,681	29,857	29,857	29,857	29,857	29,857
Capital Projects	364,236	398,475	408,400	352,214	385,924	333,084
Transportation, Department of	11,848,741	12,600,743	13,830,403	13,984,453	14,216,398	14,285,410
Assistance and Grants	6,651,703	7,258,924	7,563,460	7,343,446	7,321,305	7,322,230
State Operations	428,282	398,498	409,971	421,913	434,537	447,544
Personal Service	225,041	200,623	206,626	212,834	219,192	225,742
Non-Personal Service/Indirect Costs	203,241	197,875	203,345	209,079	215,345	221,800
General State Charges	8,843	9,566	10,064	11,599	11,660	12,000
Capital Projects	4,759,913	4,933,755	5,846,908	6,207,495	6,448,896	6,503,636
Waterfront Commission	4,100	4,472	5,543	6,018	6,111	6,111
State Operations	4,045	4,472	5,543	6,018	6,111	6,111
Personal Service	3,371	3,753	4,019	4,144	4,220	4,220
Non-Personal Service/Indirect Costs	674	719	1,524	1,874	1,891	1,891
General State Charges	55	0	0	0	0	0
Functional Total	13,032,663	14,433,579	15,994,501	15,347,902	15,243,018	15,144,955
HEALTH						
Aging, Office for the	331,334	345,818	348,760	305,760	305,610	305,610
Assistance and Grants	321,517	331,066	334,008	291,008	290,858	290,858
State Operations	9,657	14,752	14,752	14,752	14,752	14,752
Personal Service	8,258	10,264	10,264	10,264	10,264	10,264
Non-Personal Service/Indirect Costs	1,399	4,488	4,488	4,488	4,488	4,488
General State Charges	160	0	0	0	0	0
Health, Department of	104,972,008	115,511,296	113,797,347	110,977,383	113,395,870	118,312,205
Medical Assistance	82,180,785	89,580,441	98,236,339	100,310,416	102,635,166	107,635,945
Assistance and Grants	82,180,785	89,580,441	98,236,339	100,310,416	102,635,166	107,635,945
Essential Plan	12,889,102	14,582,399	3,847,572	519,198	526,642	561,440
Assistance and Grants	12,361,140	14,057,089	3,213,000	18,000	18,000	18,000
State Operations	527,962	525,310	634,576	501,198	508,642	543,440
Personal Service	4,398	5,702	9,402	7,796	8,245	9,302
Non-Personal Service/Indirect Costs	523,564	519,608	624,973	493,402	500,397	534,138
Unemployment Benefits	0	0	201	0	0	0
General State Charges	0	0	(4)	0	0	0
Medicaid Administration	2,390,696	3,434,169	3,526,152	2,223,163	2,168,209	2,158,878
Assistance and Grants	1,621,943	2,457,753	2,426,319	1,115,065	1,115,065	1,115,065
State Operations	761,899	957,257	1,074,750	1,083,217	1,028,093	1,018,552
Personal Service	114,620	135,432	139,334	139,936	140,505	141,811
Non-Personal Service/Indirect Costs	647,279	821,825	935,416	943,281	887,588	876,741
General State Charges	6,854	19,159	25,083	24,881	25,051	25,261
Public Health	7,511,425	7,914,287	8,187,284	7,924,606	8,065,853	7,955,942
Assistance and Grants	6,383,102	6,835,667	7,042,252	6,800,158	6,928,633	6,804,961
State Operations	966,276	890,415	956,718	941,249	953,501	967,102
Personal Service	355,766	375,716	394,561	396,775	398,271	398,540
Non-Personal Service/Indirect Costs	610,510	514,699	562,157	544,474	555,230	568,562
General State Charges	80,347	92,069	93,292	93,464	93,809	93,969
Capital Projects	81,700	96,136	95,022	89,735	89,910	89,910
Medicaid Inspector General, Office of the	49,993	51,649	62,609	62,609	62,609	62,609
State Operations	39,190	40,787	51,747	51,747	51,747	51,747

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

	FY 2025 Actuals	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected
Personal Service	33,250	35,081	46,041	46,041	46,041	46,041
Non-Personal Service/Indirect Costs	5,940	5,706	5,706	5,706	5,706	5,706
General State Charges	10,803	10,862	10,862	10,862	10,862	10,862
Functional Total	105,353,335	115,908,763	114,208,716	111,345,752	113,764,089	118,680,424
SOCIAL WELFARE						
<i>Children and Family Services, Office of</i>	4,738,511	4,974,254	6,318,801	6,688,886	6,952,993	6,980,697
OCFS	4,665,977	4,856,324	6,198,871	6,567,956	6,830,063	6,857,767
Assistance and Grants	4,274,958	4,359,381	5,686,430	6,031,823	6,304,930	6,346,334
State Operations	343,564	381,929	398,833	430,245	430,245	430,245
Personal Service	206,170	211,816	219,718	235,944	235,944	235,944
Non-Personal Service/Indirect Costs	137,394	170,113	179,115	194,301	194,301	194,301
General State Charges	21,278	26,260	27,291	28,071	28,071	28,071
Capital Projects	26,177	88,754	86,317	77,817	66,817	53,117
OCFS - Other	72,534	117,930	119,930	120,930	122,930	122,930
Assistance and Grants	72,534	117,930	119,930	120,930	122,930	122,930
<i>Housing and Community Renewal, Division of</i>	1,764,833	1,853,275	2,208,176	2,351,649	2,095,676	1,423,341
Assistance and Grants	1,666,768	1,735,275	2,087,159	2,229,734	1,976,761	1,304,426
State Operations	70,105	82,213	85,563	86,461	83,461	83,461
Personal Service	54,604	63,212	62,381	62,381	62,381	62,381
Non-Personal Service/Indirect Costs	15,501	19,001	23,182	24,080	21,080	21,080
General State Charges	27,960	35,787	35,454	35,454	35,454	35,454
<i>Human Rights, Division of</i>	21,855	31,288	35,315	35,315	35,315	35,315
Assistance and Grants	285	500	500	500	500	500
State Operations	21,570	30,788	34,815	34,815	34,815	34,815
Personal Service	16,394	25,135	27,261	27,261	27,261	27,261
Non-Personal Service/Indirect Costs	5,176	5,653	7,554	7,554	7,554	7,554
<i>Labor, Department of</i>	776,545	672,863	671,781	665,281	665,281	665,281
Assistance and Grants	203,436	194,787	181,042	183,542	183,542	183,542
State Operations	419,097	331,397	343,953	334,953	334,953	334,953
Personal Service	243,838	222,163	228,374	228,374	228,374	228,374
Non-Personal Service/Indirect Costs	175,259	109,234	115,579	106,579	106,579	106,579
General State Charges	154,012	146,679	146,786	146,786	146,786	146,786
<i>National and Community Service</i>	21,734	18,864	18,718	18,718	18,718	18,718
Assistance and Grants	0	511	432	432	432	432
State Operations	21,734	18,105	18,034	18,034	18,034	18,034
Personal Service	1,034	819	831	831	831	831
Non-Personal Service/Indirect Costs	20,700	17,286	17,203	17,203	17,203	17,203
General State Charges	0	248	252	252	252	252
<i>Temporary and Disability Assistance, Office of</i>	6,928,977	7,617,025	6,628,437	6,567,184	6,462,285	6,522,255
Welfare Assistance	3,826,597	4,209,868	4,260,988	4,253,388	4,083,388	4,059,588
Assistance and Grants	3,826,597	4,209,868	4,260,988	4,253,388	4,083,388	4,059,588
All Other	3,102,380	3,407,157	2,367,449	2,313,796	2,378,897	2,462,667
Assistance and Grants	2,680,295	3,049,985	1,935,940	1,907,507	1,988,539	2,072,309
State Operations	350,181	304,784	380,121	354,901	338,970	338,970
Personal Service	183,364	160,450	167,583	176,373	176,373	176,373
Non-Personal Service/Indirect Costs	166,817	144,334	212,538	178,528	162,597	162,597
General State Charges	70,138	50,604	50,604	50,604	50,604	50,604
Capital Projects	1,766	1,784	784	784	784	784
Functional Total	14,252,455	15,167,569	15,881,228	16,327,033	16,230,268	15,645,607
MENTAL HYGIENE						
<i>Addiction Services and Supports, Office of</i>	819,821	1,080,734	1,031,612	1,031,635	1,020,226	1,039,696
OASAS	720,510	957,709	918,765	920,046	906,572	923,942
Assistance and Grants	633,203	817,573	829,876	828,352	814,798	832,037
State Operations	72,897	72,377	75,892	78,640	78,651	78,666
Personal Service	33,036	39,173	36,795	39,887	39,677	39,463
Non-Personal Service/Indirect Costs	39,861	33,204	39,097	38,753	38,974	39,203
General State Charges	0	55,444	602	615	615	615
Capital Projects	14,410	12,315	12,395	12,439	12,508	12,624
OASAS - Other	99,311	123,025	112,847	111,589	113,654	115,754
Assistance and Grants	34,683	49,224	33,553	33,553	33,553	33,553
State Operations	64,628	73,801	79,294	78,036	80,101	82,201
Personal Service	48,032	57,069	61,949	59,783	60,928	62,086
Non-Personal Service/Indirect Costs	16,596	16,732	17,345	18,253	19,173	20,115
<i>Developmental Disabilities, State Council on</i>	5,075	5,700	5,700	5,700	5,700	5,700
State Operations	4,614	4,915	4,915	4,915	4,915	4,915
Personal Service	1,114	1,600	1,600	1,600	1,600	1,600
Non-Personal Service/Indirect Costs	3,500	3,315	3,315	3,315	3,315	3,315
General State Charges	461	785	785	785	785	785
<i>Justice Center</i>	56,523	56,620	57,067	57,653	58,221	58,800
Assistance and Grants	696	753	627	627	627	627
State Operations	55,827	55,714	56,283	56,857	57,425	58,004
Personal Service	44,136	44,280	44,599	44,920	45,242	45,568
Non-Personal Service/Indirect Costs	11,691	11,434	11,684	11,937	12,183	12,436

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

	FY 2025 Actuals	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected
General State Charges	0	153	157	169	169	169
Mental Health, Office of	4,685,275	5,451,205	6,131,363	6,160,993	6,371,979	6,429,711
OMH	2,875,315	3,256,729	3,803,280	3,834,627	4,022,988	4,060,772
Assistance and Grants	1,925,386	2,173,323	2,713,097	2,755,951	2,941,751	2,989,281
State Operations	591,277	617,216	632,316	634,927	644,234	653,535
Personal Service	412,570	486,094	501,254	504,031	508,799	513,573
Non-Personal Service/Indirect Costs	178,707	131,122	131,062	130,896	135,435	139,962
General State Charges	871	1,005	1,010	1,010	1,010	1,010
Capital Projects	357,781	465,185	456,857	442,739	435,993	416,946
OMH - Other	1,809,960	2,194,476	2,328,083	2,326,366	2,348,991	2,368,939
Assistance and Grants	401,947	630,331	718,656	694,377	693,173	689,199
State Operations	1,408,013	1,564,145	1,609,427	1,631,989	1,655,818	1,679,740
Personal Service	1,047,402	1,102,287	1,143,212	1,155,816	1,167,973	1,180,254
Non-Personal Service/Indirect Costs	360,611	461,858	466,215	476,173	487,845	499,486
People with Developmental Disabilities, Office for	5,299,341	7,505,405	7,801,229	7,095,603	7,246,341	7,360,838
OPWDD	620,472	711,003	706,236	692,530	689,982	689,634
Assistance and Grants	471,987	507,580	490,694	496,394	497,894	497,894
State Operations	20,960	19,202	16,202	16,202	16,202	16,202
Personal Service	501	0	0	0	0	0
Non-Personal Service/Indirect Costs	20,459	19,202	16,202	16,202	16,202	16,202
General State Charges	78	0	0	0	0	0
Capital Projects	127,447	184,221	199,340	179,934	175,886	175,538
OPWDD - Other	4,678,869	6,794,402	7,094,993	6,403,073	6,556,359	6,671,204
Assistance and Grants	2,990,925	4,968,998	5,275,470	4,560,175	4,690,222	4,781,481
State Operations	1,687,944	1,825,404	1,819,523	1,842,898	1,866,137	1,889,723
Personal Service	1,478,468	1,588,593	1,592,700	1,610,195	1,626,401	1,642,768
Non-Personal Service/Indirect Costs	209,476	236,811	226,823	232,703	239,736	246,955
Functional Total	10,866,035	14,099,664	15,026,971	14,351,584	14,702,467	14,894,745
PUBLIC PROTECTION/CRIMINAL JUSTICE						
Correction, Commission of	4,371	6,659	6,851	6,795	6,795	6,795
State Operations	4,371	6,659	6,851	6,795	6,795	6,795
Personal Service	4,172	5,384	6,220	6,166	6,166	6,166
Non-Personal Service/Indirect Costs	199	1,275	631	629	629	629
Corrections and Community Supervision, Department of	3,401,590	3,638,611	3,470,478	3,538,976	3,529,126	3,529,126
DOCCS	3,388,717	3,633,211	3,465,078	3,533,576	3,523,726	3,523,726
Assistance and Grants	6,831	65,235	18,506	18,506	19,256	19,256
State Operations	2,962,604	3,150,058	3,099,797	3,153,995	3,153,995	3,153,995
Personal Service	2,376,092	2,584,707	2,513,487	2,557,685	2,557,685	2,557,685
Non-Personal Service/Indirect Costs	586,512	565,351	586,310	596,310	596,310	596,310
General State Charges	1,069	2,910	2,923	2,923	2,923	2,923
Capital Projects	418,213	415,008	343,852	358,152	347,552	347,552
DOCCS - Other	12,873	5,400	5,400	5,400	5,400	5,400
Assistance and Grants	12,873	5,400	5,400	5,400	5,400	5,400
Criminal Justice Services, Division of	693,529	681,679	722,077	645,122	650,122	661,997
Assistance and Grants	622,162	578,692	586,654	509,654	509,654	509,654
State Operations	68,375	65,361	67,348	69,077	69,077	69,077
Personal Service	41,608	48,252	49,449	50,995	50,995	50,995
Non-Personal Service/Indirect Costs	26,767	17,109	17,899	18,082	18,082	18,082
General State Charges	1,923	376	384	391	391	391
Capital Projects	1,069	37,250	67,691	66,000	71,000	82,875
Homeland Security and Emergency Services, Division of	4,291,032	3,773,938	1,334,742	1,360,983	1,374,688	1,375,792
Assistance and Grants	4,163,113	3,640,216	1,153,929	1,154,822	1,154,822	1,152,822
State Operations	107,425	116,419	132,066	129,286	129,286	129,286
Personal Service	51,864	62,860	69,155	70,680	70,680	70,680
Non-Personal Service/Indirect Costs	55,561	53,559	62,911	58,606	58,606	58,606
General State Charges	9,175	7,879	7,882	7,900	7,900	7,900
Capital Projects	11,319	9,424	40,865	68,975	82,680	85,784
Indigent Legal Services, Office of	349,331	404,633	401,803	309,951	344,951	344,951
Assistance and Grants	340,306	396,030	392,696	300,696	335,696	335,696
State Operations	5,765	5,602	6,057	6,155	6,155	6,155
Personal Service	5,033	4,579	4,986	5,066	5,066	5,066
Non-Personal Service/Indirect Costs	732	1,023	1,071	1,089	1,089	1,089
General State Charges	3,260	3,001	3,050	3,100	3,100	3,100
Judicial Conduct, Commission on	8,246	9,330	9,330	9,330	9,330	9,330
State Operations	8,246	9,330	9,330	9,330	9,330	9,330
Personal Service	6,040	7,130	7,200	7,200	7,200	7,200
Non-Personal Service/Indirect Costs	2,206	2,200	2,130	2,130	2,130	2,130
Judicial Nomination, Commission on	0	30	30	30	30	30
State Operations	0	30	30	30	30	30
Non-Personal Service/Indirect Costs	0	30	30	30	30	30
Judicial Screening Committees, New York State	2	38	38	38	38	38
State Operations	2	38	38	38	38	38
Non-Personal Service/Indirect Costs	2	38	38	38	38	38
Military and Naval Affairs, Division of	460,377	1,029,344	852,337	269,560	269,906	268,050

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

	FY 2025 Actuals	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected
Assistance and Grants	2,243	1,777	1,801	1,821	1,821	1,821
State Operations	345,910	842,978	730,331	180,950	183,880	186,870
Personal Service	274,229	612,208	539,515	146,554	149,484	152,474
Non-Personal Service/Indirect Costs	71,681	230,770	190,816	34,396	34,396	34,396
General State Charges	10,607	7,431	7,431	7,431	7,431	7,431
Capital Projects	101,617	177,158	112,774	79,358	76,774	71,928
Prosecutorial Conduct, Commission on	420	1,500	3,000	3,000	3,000	3,000
State Operations	420	1,500	3,000	3,000	3,000	3,000
Personal Service	239	957	2,307	2,307	2,307	2,307
Non-Personal Service/Indirect Costs	181	543	693	693	693	693
State Police, Division of	1,034,866	1,197,967	1,113,141	1,140,762	1,116,469	1,115,577
Assistance and Grants	2	0	0	0	0	0
State Operations	928,100	1,091,496	996,348	1,015,169	1,014,176	1,013,284
Personal Service	803,919	967,996	867,596	884,836	883,843	882,951
Non-Personal Service/Indirect Costs	124,181	123,500	128,752	130,333	130,333	130,333
General State Charges	26,972	31,023	31,023	31,023	31,023	31,023
Capital Projects	79,792	75,448	85,770	94,570	71,270	71,270
Statewide Financial System	33,508	35,267	36,384	38,236	35,163	34,753
State Operations	33,508	35,267	36,384	38,236	35,163	34,753
Personal Service	13,852	13,068	13,336	13,336	13,336	13,336
Non-Personal Service/Indirect Costs	19,656	22,199	23,048	24,900	21,827	21,417
Victim Services, Office of	150,130	173,268	205,289	233,755	233,755	233,755
Assistance and Grants	134,595	152,160	185,558	213,858	213,858	213,858
State Operations	10,799	16,309	16,908	17,040	17,040	17,040
Personal Service	8,291	7,276	7,375	7,452	7,452	7,452
Non-Personal Service/Indirect Costs	2,508	9,033	9,533	9,588	9,588	9,588
General State Charges	2,670	2,823	2,823	2,857	2,857	2,857
Capital Projects	2,066	1,976	0	0	0	0
Functional Total	10,427,402	10,952,264	8,155,500	7,556,538	7,573,373	7,583,194
HIGHER EDUCATION						
City University of New York	2,462,621	2,842,137	2,946,905	3,046,903	3,079,862	3,126,909
Assistance and Grants	2,117,180	2,302,546	2,341,692	2,413,503	2,437,730	2,463,300
State Operations	947	2,000	2,000	2,000	2,000	2,000
Non-Personal Service/Indirect Costs	947	2,000	2,000	2,000	2,000	2,000
Capital Projects	344,494	537,591	603,213	631,400	640,132	661,609
Higher Education Facilities Capital Matching Grants Program	14,829	35,150	34,150	20,150	14,150	14,150
Assistance and Grants	14,829	35,150	34,150	20,150	14,150	14,150
Higher Education Services Corporation, New York State	640,438	686,758	716,839	738,568	751,453	750,620
Assistance and Grants	612,464	653,199	688,521	709,049	720,789	720,289
State Operations	19,385	27,351	28,318	29,519	30,664	30,331
Personal Service	9,354	12,036	12,218	13,144	13,169	13,169
Non-Personal Service/Indirect Costs	10,031	15,315	16,100	16,375	17,495	17,162
General State Charges	8,589	6,208	0	0	0	0
State University of New York	10,718,799	11,887,950	12,654,377	13,348,456	13,714,883	13,995,401
Assistance and Grants	551,505	607,297	593,567	591,154	590,569	577,935
State Operations	8,377,101	9,136,407	9,766,740	10,072,627	10,450,553	10,845,496
Personal Service	4,998,209	5,420,808	5,857,373	6,024,794	6,246,174	6,477,317
Non-Personal Service/Indirect Costs	3,378,892	3,715,599	3,909,367	4,047,833	4,204,379	4,368,179
General State Charges	544,072	804,531	723,028	758,956	796,674	836,272
Capital Projects	1,246,121	1,339,715	1,571,042	1,925,719	1,877,087	1,735,698
Functional Total	13,836,687	15,451,995	16,352,271	17,154,077	17,560,348	17,887,080
EDUCATION						
Arts, Council on the	89,625	100,074	70,341	50,253	50,258	50,093
Assistance and Grants	84,934	92,433	62,383	42,383	42,383	42,212
State Operations	4,691	7,641	7,958	7,870	7,875	7,881
Personal Service	3,137	3,824	3,885	3,886	3,886	3,886
Non-Personal Service/Indirect Costs	1,554	3,817	4,073	3,984	3,989	3,995
Education, Department of	48,988,456	46,840,317	48,425,054	49,965,955	51,616,021	53,142,059
School Aid	42,921,502	40,654,357	41,998,945	43,564,137	45,155,619	46,599,077
Assistance and Grants	42,916,146	40,654,357	41,998,945	43,564,137	45,155,619	46,599,077
State Operations	4,572	0	0	0	0	0
Personal Service	986	0	0	0	0	0
Non-Personal Service/Indirect Costs	3,586	0	0	0	0	0
General State Charges	784	0	0	0	0	0
School Aid – Other	136,579	140,300	140,300	140,300	140,300	140,300
Assistance and Grants	136,579	140,300	140,300	140,300	140,300	140,300
STAR Property Tax Relief	1,448,470	1,351,911	1,294,991	1,221,842	1,155,205	1,110,000
Assistance and Grants	1,448,470	1,351,911	1,294,991	1,221,842	1,155,205	1,110,000
Special Education Categorical Programs	2,604,203	2,500,497	2,597,361	2,697,931	2,799,141	2,906,694
Assistance and Grants	2,604,203	2,500,497	2,597,361	2,697,931	2,799,141	2,906,694
All Other	1,877,702	2,193,252	2,393,457	2,341,745	2,365,756	2,385,988
Assistance and Grants	1,391,408	1,657,951	1,779,133	1,808,376	1,842,167	1,907,177
State Operations	364,784	353,344	350,127	352,573	352,273	352,273

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

	FY 2025 Actuals	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected
Personal Service	212,301	204,409	209,829	211,340	211,340	211,340
Non-Personal Service/Indirect Costs	152,483	148,935	140,298	141,233	140,933	140,933
General State Charges	106,647	104,300	105,375	105,375	105,375	105,375
Capital Projects	14,863	77,657	158,822	75,421	65,941	21,163
Functional Total	49,078,081	46,940,391	48,495,395	50,016,208	51,666,279	53,192,152
GENERAL GOVERNMENT						
Budget, Division of the	52,299	41,288	39,883	39,883	39,883	39,883
State Operations	50,250	39,698	38,993	38,993	38,993	38,993
Personal Service	31,386	33,353	34,953	34,953	34,953	34,953
Non-Personal Service/Indirect Costs	18,864	6,345	4,040	4,040	4,040	4,040
General State Charges	2,049	1,590	890	890	890	890
Civil Service, Department of	36,611	48,613	57,539	56,519	55,081	55,481
Assistance and Grants	7	300	300	300	300	300
State Operations	36,604	48,313	57,239	55,953	54,515	54,915
Personal Service	28,243	29,923	35,202	35,052	34,114	34,114
Non-Personal Service/Indirect Costs	8,361	18,390	22,037	20,901	20,401	20,801
General State Charges	0	0	0	266	266	266
Deferred Compensation Board	792	909	1,315	1,315	1,315	1,315
State Operations	501	612	917	917	917	917
Personal Service	483	523	793	793	793	793
Non-Personal Service/Indirect Costs	18	89	124	124	124	124
General State Charges	291	297	398	398	398	398
Elections, State Board of	77,248	67,013	165,611	65,450	98,556	58,556
Assistance and Grants	43,215	18,128	108,328	18,328	58,328	18,328
State Operations	24,727	36,910	39,955	39,850	39,600	39,600
Personal Service	14,313	20,007	22,377	22,637	22,637	22,637
Non-Personal Service/Indirect Costs	10,414	16,903	17,578	17,213	16,963	16,963
General State Charges	619	628	628	628	628	628
Capital Projects	8,687	11,347	16,700	6,644	0	0
Employee Relations, Office of	7,899	8,894	13,982	12,082	12,082	12,082
State Operations	7,899	8,894	13,982	12,082	12,082	12,082
Personal Service	7,550	8,666	11,849	11,849	11,849	11,849
Non-Personal Service/Indirect Costs	349	228	2,133	233	233	233
Ethics and Lobbying, Independent Commission on	6,876	8,355	8,575	8,575	8,575	8,575
State Operations	6,876	8,355	8,575	8,575	8,575	8,575
Personal Service	5,746	6,781	7,206	7,206	7,206	7,206
Non-Personal Service/Indirect Costs	1,130	1,574	1,369	1,369	1,369	1,369
Gaming Commission, New York State	170,959	240,643	219,696	221,448	215,648	215,648
Assistance and Grants	109,145	156,900	134,200	134,200	128,400	128,400
State Operations	45,702	61,319	62,845	63,865	63,865	63,865
Personal Service	32,309	35,880	37,398	38,398	38,398	38,398
Non-Personal Service/Indirect Costs	13,393	25,439	25,447	25,467	25,467	25,467
General State Charges	16,112	22,424	22,651	23,383	23,383	23,383
General Services, Office of	430,147	506,267	502,858	460,555	464,369	550,883
Assistance and Grants	22,018	250	250	250	250	250
State Operations	162,297	171,588	194,248	174,939	172,548	173,097
Personal Service	50,841	51,454	51,188	51,188	51,188	51,488
Non-Personal Service/Indirect Costs	111,456	120,134	143,060	123,751	121,360	121,609
General State Charges	3,870	2,858	2,915	2,915	2,915	2,915
Capital Projects	241,962	331,571	305,445	282,451	288,656	374,621
Information Technology Services, Office of	850,827	992,596	906,639	927,794	928,986	929,753
State Operations	745,184	764,023	787,513	788,447	789,639	790,406
Personal Service	367,684	397,529	396,400	397,514	399,153	399,920
Non-Personal Service/Indirect Costs	377,500	366,494	391,113	390,933	390,486	390,486
General State Charges	337	0	0	0	0	0
Capital Projects	105,306	228,573	119,126	139,347	139,347	139,347
Inspector General, Office of the	9,708	10,791	11,752	11,752	11,752	11,752
State Operations	9,708	10,791	11,752	11,752	11,752	11,752
Personal Service	7,614	8,899	9,523	9,523	9,523	9,523
Non-Personal Service/Indirect Costs	2,094	1,892	2,229	2,229	2,229	2,229
Labor Management Committees	33,644	39,127	40,972	40,972	40,972	40,972
State Operations	28,591	34,715	35,452	35,452	35,452	35,452
Personal Service	7,245	6,939	6,058	6,058	6,058	6,058
Non-Personal Service/Indirect Costs	21,346	27,776	29,394	29,394	29,394	29,394
General State Charges	5,053	4,412	5,520	5,520	5,520	5,520
Prevention of Domestic Violence, Office for	11,192	12,956	13,499	13,543	13,550	13,550
Assistance and Grants	7,825	9,262	9,212	9,212	9,212	9,212
State Operations	3,367	3,694	4,287	4,331	4,338	4,338
Personal Service	2,913	2,933	3,533	3,573	3,573	3,573
Non-Personal Service/Indirect Costs	454	761	754	758	765	765
Public Employment Relations Board	4,444	7,641	5,967	5,967	5,967	5,967
State Operations	4,433	5,174	5,967	5,967	5,967	5,967
Personal Service	4,151	4,760	5,527	5,527	5,527	5,527
Non-Personal Service/Indirect Costs	282	414	440	440	440	440
Capital Projects	11	2,467	0	0	0	0

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

	FY 2025 Actuals	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected
State, Department of	263,939	373,763	464,235	461,652	381,652	321,652
Assistance and Grants	173,517	259,812	217,771	192,100	172,100	172,100
State Operations	69,149	95,878	100,257	100,257	100,257	100,257
Personal Service	48,784	59,443	60,543	60,543	60,543	60,543
Non-Personal Service/Indirect Costs	20,365	36,435	39,714	39,714	39,714	39,714
General State Charges	16,125	28,207	28,207	28,207	28,207	28,207
Capital Projects	5,148	(10,134)	118,000	141,088	81,088	21,088
Tax Appeals, Division of	3,225	4,232	3,882	3,882	3,882	3,882
State Operations	3,225	4,232	3,882	3,882	3,882	3,882
Personal Service	2,962	3,792	3,442	3,442	3,442	3,442
Non-Personal Service/Indirect Costs	263	440	440	440	440	440
Taxation and Finance, Department of	350,790	380,121	385,371	386,040	386,164	386,164
Assistance and Grants	4,017	6,776	6,776	6,776	6,776	6,776
State Operations	336,832	351,268	356,518	357,187	357,311	357,311
Personal Service	279,632	271,359	277,946	280,573	280,697	280,697
Non-Personal Service/Indirect Costs	57,200	79,909	78,572	76,614	76,614	76,614
General State Charges	9,941	22,077	22,077	22,077	22,077	22,077
Veterans' Services, Department of	24,735	26,722	20,575	20,510	20,460	20,460
Assistance and Grants	13,200	13,455	9,398	9,333	9,283	9,283
State Operations	9,030	10,626	10,578	10,578	10,578	10,578
Personal Service	7,880	8,971	8,909	8,909	8,909	8,909
Non-Personal Service/Indirect Costs	1,150	1,655	1,669	1,669	1,669	1,669
General State Charges	457	596	599	599	599	599
Capital Projects	2,048	2,045	0	0	0	0
Welfare Inspector General, Office of	600	747	836	836	836	836
State Operations	600	747	836	836	836	836
Personal Service	594	713	727	727	727	727
Non-Personal Service/Indirect Costs	6	34	109	109	109	109
Workers' Compensation Board	213,439	228,569	250,651	250,147	252,104	252,404
State Operations	150,373	153,479	173,274	172,745	172,745	172,745
Personal Service	96,093	96,171	98,009	98,009	98,009	98,009
Non-Personal Service/Indirect Costs	54,280	57,308	75,265	74,736	74,736	74,736
General State Charges	62,810	64,090	66,377	66,419	66,462	66,508
Capital Projects	256	11,000	11,000	10,983	12,897	13,151
Functional Total	2,549,374	2,999,247	3,113,838	2,988,922	2,941,834	2,929,815
ELECTED OFFICIALS						
Audit and Control, Department of	203,223	216,772	244,890	241,866	237,338	236,757
State Operations	193,568	207,336	226,235	229,846	229,846	229,846
Personal Service	148,215	167,374	179,837	182,680	182,680	182,680
Non-Personal Service/Indirect Costs	45,353	39,962	46,398	47,166	47,166	47,166
General State Charges	1,825	2,667	2,859	2,911	2,911	2,911
Capital Projects	7,830	6,769	15,796	9,109	4,581	4,000
Executive Chamber	22,718	24,203	26,946	26,946	26,946	26,946
State Operations	22,718	24,203	26,946	26,946	26,946	26,946
Personal Service	18,140	19,431	22,174	22,174	22,174	22,174
Non-Personal Service/Indirect Costs	4,578	4,772	4,772	4,772	4,772	4,772
Judiciary	3,640,080	4,072,585	4,437,117	4,410,540	4,377,117	4,377,117
Assistance and Grants	230,866	327,600	364,900	364,900	364,900	364,900
State Operations	2,399,186	2,657,200	2,818,900	2,818,900	2,818,900	2,818,900
Personal Service	1,951,399	2,171,800	2,297,800	2,297,800	2,297,800	2,297,800
Non-Personal Service/Indirect Costs	447,787	485,400	521,100	521,100	521,100	521,100
General State Charges	971,597	1,044,085	1,193,317	1,193,317	1,193,317	1,193,317
Capital Projects	38,431	43,700	60,000	33,423	0	0
Law, Department of	355,757	440,476	398,859	397,584	396,342	396,384
Assistance and Grants	36,096	59,586	5,000	0	0	0
State Operations	278,923	326,428	344,235	349,317	349,317	349,317
Personal Service	209,263	238,258	251,880	255,577	255,577	255,577
Non-Personal Service/Indirect Costs	69,660	88,170	92,355	93,740	93,740	93,740
General State Charges	40,047	46,517	45,561	46,335	46,335	46,335
Capital Projects	691	7,945	4,063	1,932	690	732
Legislature	265,004	303,546	312,624	312,624	312,624	312,624
State Operations	265,004	303,546	312,624	312,624	312,624	312,624
Personal Service	201,582	232,372	238,836	238,836	238,836	238,836
Non-Personal Service/Indirect Costs	63,422	71,174	73,788	73,788	73,788	73,788
Lieutenant Governor, Office of the	745	46	283	1,217	1,217	1,217
State Operations	745	46	283	1,217	1,217	1,217
Personal Service	689	0	156	1,090	1,090	1,090
Non-Personal Service/Indirect Costs	56	46	127	127	127	127
Functional Total	4,487,527	5,057,628	5,420,719	5,390,777	5,351,584	5,351,045
LOCAL GOVERNMENT ASSISTANCE						
Aid and Incentives for Municipalities	775,872	777,542	903,941	738,941	739,041	738,941
Assistance and Grants	775,872	777,542	903,941	738,941	739,041	738,941
County-Wide Shared Services Initiative	3,812	5,000	5,000	0	0	0

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

	FY 2025 Actuals	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected
Assistance and Grants	3,812	5,000	5,000	0	0	0
Miscellaneous Financial Assistance	21,339	54,249	553,750	23,750	23,750	23,750
Assistance and Grants	21,339	54,249	553,750	23,750	23,750	23,750
Municipalities with VLT Facilities	30,120	30,119	30,119	30,119	30,119	30,119
Assistance and Grants	30,120	30,119	30,119	30,119	30,119	30,119
Small Government Assistance	217	218	218	218	218	218
Assistance and Grants	217	218	218	218	218	218
Functional Total	831,360	867,128	1,493,028	793,028	793,128	793,028
ALL OTHER CATEGORIES						
Arts and Cultural Facilities Improvement	10,165	21,835	40,000	40,000	55,000	47,200
Assistance and Grants	9,782	21,835	40,000	40,000	55,000	47,200
Capital Projects	383	0	0	0	0	0
Community Resiliency, Economic Sustainability and Technology	33,447	70,000	55,000	183,000	183,000	184,000
Assistance and Grants	33,324	0	0	0	0	0
Capital Projects	123	70,000	55,000	183,000	183,000	184,000
General State Charges	8,367,433	9,189,584	9,827,420	10,791,594	11,831,223	12,935,654
General State Charges	8,367,433	9,189,584	9,827,420	10,791,594	11,831,223	12,935,654
Local Community Assistance Program	7,567	10,000	15,000	15,000	15,000	15,000
Assistance and Grants	7,067	0	0	0	0	0
Capital Projects	500	10,000	15,000	15,000	15,000	15,000
Long-Term Debt Service	3,815,548	4,287,269	3,713,934	5,491,875	6,092,872	6,625,971
State Operations	39,853	41,015	38,515	38,515	38,515	38,515
Non-Personal Service/Indirect Costs	39,853	41,015	38,515	38,515	38,515	38,515
Debt Service	3,775,695	4,246,254	3,675,419	5,453,360	6,054,357	6,587,456
Miscellaneous	(723,087)	(3,041,272)	(1,804,147)	(759,976)	(1,055,874)	447,138
Assistance and Grants	(820,773)	(1,729,601)	(731,101)	(381,101)	(381,101)	618,899
State Operations	12,343	4,984	200,199	900,208	650,217	1,150,226
Personal Service	2,110	2,905	292,603	942,612	692,621	942,630
Non-Personal Service/Indirect Costs	10,233	2,079	(92,404)	(42,404)	(42,404)	207,596
General State Charges	1,327	1,525	1,596	1,599	1,602	1,605
Capital Projects	84,016	(1,318,180)	(1,274,841)	(1,280,682)	(1,326,592)	(1,323,592)
Special Infrastructure Account	81,318	96,650	154,435	442,204	492,204	525,000
Assistance and Grants	78,843	267,973	528,012	247,852	247,852	247,852
Capital Projects	2,475	(171,323)	(373,577)	194,352	244,352	277,148
Functional Total	11,592,391	10,634,066	12,001,642	16,203,697	17,613,425	20,779,963
TOTAL ALL GOVERNMENTAL FUNDS SPENDING	241,471,311	258,269,761	262,715,883	264,366,736	270,282,795	279,836,654

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

	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
	Actuals	Projected	Projected	Projected	Projected	Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT						
Agriculture and Markets, Department of	154,912	186,246	248,892	215,177	199,435	180,522
Alcoholic Beverage Control, Division of	70,474	81,655	124,880	160,705	155,727	153,727
Economic Development Capital	5,572	8,000	8,000	8,000	8,000	8,000
Economic Development, Department of	77,614	95,649	81,483	81,483	81,483	81,483
Empire State Development Corporation	1,476,581	1,803,189	1,826,776	2,169,630	2,175,601	2,232,954
Energy Research and Development Authority, New York State	143,820	31,816	85,400	44,100	48,200	53,000
Financial Services, Department of	444,627	461,365	506,435	481,732	479,232	479,232
Lake Ontario Resiliency/Economic Development	4,926	10,250	370	0	0	0
Nonprofit Infrastructure Capital Investment Program	11,934	25,000	15,000	15,000	8,711	0
Olympic Regional Development Authority	80,196	184,154	80,354	53,054	58,854	71,354
Power Authority, New York	12,422	29,675	32,200	42,200	32,200	22,200
Public Service Department	156,713	125,330	141,945	160,682	176,184	158,440
Regional Economic Development Program	1,918	1,295	1,295	1,295	295	295
Strategic Investment Program	1,597	2,000	2,000	2,000	2,000	2,000
Functional Total	2,643,306	3,045,624	3,155,030	3,435,058	3,425,922	3,443,207
PARKS AND THE ENVIRONMENT						
Adirondack Park Agency	5,936	8,341	20,389	15,398	10,452	8,461
Environmental Conservation, Department of	1,977,884	1,920,189	2,396,970	2,489,404	2,535,134	2,648,628
Hudson River Park Trust	3,782	5,633	0	2,000	3,000	5,000
Parks, Recreation and Historic Preservation, Office of	533,093	667,680	782,185	724,358	640,974	619,350
Public Facilities Sustainability Program	0	10,000	17,500	25,000	27,500	30,000
Sustainable Future Program	0	100,000	200,000	200,000	200,000	200,000
Functional Total	2,520,695	2,711,843	3,417,044	3,456,160	3,417,060	3,511,439
TRANSPORTATION						
Metropolitan Transportation Authority	700,000	1,310,000	1,630,266	884,867	514,235	400,000
Motor Vehicles, Department of	479,822	518,364	528,289	472,564	506,274	453,434
Transportation, Department of	11,848,741	12,600,743	13,830,403	13,984,453	14,216,398	14,285,410
Waterfront Commission	4,100	4,472	5,543	6,018	6,111	6,111
Functional Total	13,032,663	14,433,579	15,994,501	15,347,902	15,243,018	15,144,955
HEALTH						
Aging, Office for the	331,334	345,818	348,760	305,760	305,610	305,610
Health, Department of	104,972,008	115,511,296	113,797,347	110,977,383	113,395,870	118,312,205
<i>Medical Assistance</i>	82,180,785	89,580,441	98,236,339	100,310,416	102,635,166	107,635,945
<i>Essential Plan</i>	12,889,102	14,582,399	3,847,572	519,198	526,642	561,440
<i>Medicaid Administration</i>	2,390,696	3,434,169	3,526,152	2,223,163	2,168,209	2,158,878
<i>Public Health</i>	7,511,425	7,914,287	8,187,284	7,924,606	8,065,853	7,955,942
Medicaid Inspector General, Office of the	49,993	51,649	62,609	62,609	62,609	62,609
Functional Total	105,353,335	115,908,763	114,208,716	111,345,752	113,764,089	118,680,424
SOCIAL WELFARE						
Children and Family Services, Office of	4,738,511	4,974,254	6,318,801	6,688,886	6,952,993	6,980,697
<i>OCFS</i>	4,665,977	4,856,324	6,198,871	6,567,956	6,830,063	6,857,767
<i>OCFS - Other</i>	72,534	117,930	119,930	120,930	122,930	122,930
Housing and Community Renewal, Division of	1,764,833	1,853,275	2,208,176	2,351,649	2,095,676	1,423,341
Human Rights, Division of	21,855	31,288	35,315	35,315	35,315	35,315
Labor, Department of	776,545	672,863	671,781	665,281	665,281	665,281
National and Community Service	21,734	18,864	18,718	18,718	18,718	18,718
Temporary and Disability Assistance, Office of	6,928,977	7,617,025	6,628,437	6,567,184	6,462,285	6,522,255
<i>Welfare Assistance</i>	3,826,597	4,209,868	4,260,988	4,253,388	4,083,388	4,059,588
<i>All Other</i>	3,102,380	3,407,157	2,367,449	2,313,796	2,378,897	2,462,667
Functional Total	14,252,455	15,167,569	15,881,228	16,327,033	16,230,268	15,645,607
MENTAL HYGIENE						
Addiction Services and Supports, Office of	819,821	1,080,734	1,031,612	1,031,635	1,020,226	1,039,696
<i>OASAS</i>	720,510	957,709	918,765	920,046	906,572	923,942
<i>OASAS - Other</i>	99,311	123,025	112,847	111,589	113,654	115,754
Developmental Disabilities, State Council on	5,075	5,700	5,700	5,700	5,700	5,700
Justice Center	56,523	56,620	57,067	57,653	58,221	58,800
Mental Health, Office of	4,685,275	5,451,205	6,131,363	6,160,993	6,371,979	6,429,711
<i>OMH</i>	2,875,315	3,256,729	3,803,280	3,834,627	4,022,988	4,060,772
<i>OMH - Other</i>	1,809,960	2,194,476	2,328,083	2,326,366	2,348,991	2,368,939
People with Developmental Disabilities, Office for	5,299,341	7,505,405	7,801,229	7,095,603	7,246,341	7,360,838
<i>OPWDD</i>	620,472	711,003	706,236	692,530	689,982	689,634
<i>OPWDD - Other</i>	4,678,869	6,794,402	7,094,993	6,403,073	6,556,359	6,671,204
Functional Total	10,866,035	14,099,664	15,026,971	14,351,584	14,702,467	14,894,745
PUBLIC PROTECTION/CRIMINAL JUSTICE						
Correction, Commission of	4,371	6,659	6,851	6,795	6,795	6,795
Corrections and Community Supervision, Department of	3,401,590	3,638,611	3,470,478	3,538,976	3,529,126	3,529,126
<i>DOCCS</i>	3,388,717	3,633,211	3,465,078	3,533,576	3,523,726	3,523,726
<i>DOCCS - Other</i>	12,873	5,400	5,400	5,400	5,400	5,400
Criminal Justice Services, Division of	693,529	681,679	722,077	645,122	650,122	661,997
Homeland Security and Emergency Services, Division of	4,291,032	3,773,938	1,334,742	1,360,983	1,374,688	1,375,792
Indigent Legal Services, Office of	349,331	404,633	401,803	309,951	344,951	344,951
Judicial Conduct, Commission on	8,246	9,330	9,330	9,330	9,330	9,330
Judicial Nomination, Commission on	0	30	30	30	30	30
Judicial Screening Committees, New York State	2	38	38	38	38	38
Military and Naval Affairs, Division of	460,377	1,029,344	852,337	269,560	269,906	268,050
Prosecutorial Conduct, Commission on	420	1,500	3,000	3,000	3,000	3,000
State Police, Division of	1,034,866	1,197,967	1,113,141	1,140,762	1,116,469	1,115,577

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

	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
	Actuals	Projected	Projected	Projected	Projected	Projected
Statewide Financial System	33,508	35,267	36,384	38,236	35,163	34,753
Victim Services, Office of	150,130	173,268	205,289	233,755	233,755	233,755
Functional Total	10,427,402	10,952,264	8,155,500	7,556,538	7,573,373	7,583,194
HIGHER EDUCATION						
City University of New York	2,462,621	2,842,137	2,946,905	3,046,903	3,079,862	3,126,909
Higher Education Facilities Capital Matching Grants Program	14,829	35,150	34,150	20,150	14,150	14,150
Higher Education Services Corporation, New York State	640,438	686,758	716,839	738,568	751,453	750,620
State University of New York	10,718,799	11,887,950	12,654,377	13,348,456	13,714,883	13,995,401
Functional Total	13,836,687	15,451,995	16,352,271	17,154,077	17,560,348	17,887,080
EDUCATION						
Arts, Council on the	89,625	100,074	70,341	50,253	50,258	50,093
Education, Department of	48,988,456	46,840,317	48,425,054	49,965,955	51,616,021	53,142,059
<i>School Aid</i>	42,921,502	40,654,357	41,998,945	43,564,137	45,155,619	46,599,077
<i>School Aid – Other</i>	136,579	140,300	140,300	140,300	140,300	140,300
<i>STAR Property Tax Relief</i>	1,448,470	1,351,911	1,294,991	1,221,842	1,155,205	1,110,000
<i>Special Education Categorical Programs</i>	2,604,203	2,500,497	2,597,361	2,697,931	2,799,141	2,906,694
<i>All Other</i>	1,877,702	2,193,252	2,393,457	2,341,745	2,365,756	2,385,988
Functional Total	49,078,081	46,940,391	48,495,395	50,016,208	51,666,279	53,192,152
GENERAL GOVERNMENT						
Budget, Division of the	52,299	41,288	39,883	39,883	39,883	39,883
Civil Service, Department of	36,611	48,613	57,539	56,519	55,081	55,481
Deferred Compensation Board	792	909	1,315	1,315	1,315	1,315
Elections, State Board of	77,248	67,013	165,611	65,450	98,556	58,556
Employee Relations, Office of	7,899	8,894	13,982	12,082	12,082	12,082
Ethics and Lobbying, Independent Commission on	6,876	8,355	8,575	8,575	8,575	8,575
Gaming Commission, New York State	170,959	240,643	219,696	221,448	215,648	215,648
General Services, Office of	430,147	506,267	502,858	460,555	464,369	550,883
Information Technology Services, Office of	850,827	992,596	906,639	927,794	928,986	929,753
Inspector General, Office of the	9,708	10,791	11,752	11,752	11,752	11,752
Labor Management Committees	33,644	39,127	40,972	40,972	40,972	40,972
Prevention of Domestic Violence, Office for	11,192	12,956	13,499	13,543	13,550	13,550
Public Employment Relations Board	4,444	7,641	5,967	5,967	5,967	5,967
State, Department of	263,939	373,763	464,235	461,652	381,652	321,652
Tax Appeals, Division of	3,225	4,232	3,882	3,882	3,882	3,882
Taxation and Finance, Department of	350,790	380,121	385,371	386,040	386,164	386,164
Veterans' Services, Department of	24,735	26,722	20,575	20,510	20,460	20,460
Welfare Inspector General, Office of	600	747	836	836	836	836
Workers' Compensation Board	213,439	228,569	250,651	250,147	252,104	252,404
Functional Total	2,549,374	2,999,247	3,113,838	2,988,922	2,941,834	2,929,815
ELECTED OFFICIALS						
Audit and Control, Department of	203,223	216,772	244,890	241,866	237,338	236,757
Executive Chamber	22,718	24,203	26,946	26,946	26,946	26,946
Judiciary	3,640,080	4,072,585	4,437,117	4,410,540	4,377,117	4,377,117
Law, Department of	355,757	440,476	398,859	397,584	396,342	396,384
Legislature	265,004	303,546	312,624	312,624	312,624	312,624
Lieutenant Governor, Office of the	745	46	283	1,217	1,217	1,217
Functional Total	4,487,527	5,057,628	5,420,719	5,390,777	5,351,584	5,351,045
LOCAL GOVERNMENT ASSISTANCE						
Aid and Incentives for Municipalities	775,872	777,542	903,941	738,941	739,041	738,941
County-Wide Shared Services Initiative	3,812	5,000	5,000	0	0	0
Miscellaneous Financial Assistance	21,339	54,249	553,750	23,750	23,750	23,750
Municipalities with VLT Facilities	30,120	30,119	30,119	30,119	30,119	30,119
Small Government Assistance	217	218	218	218	218	218
Functional Total	831,360	867,128	1,493,028	793,028	793,128	793,028
ALL OTHER CATEGORIES						
Arts and Cultural Facilities Improvement	10,165	21,835	40,000	40,000	55,000	47,200
Community Resiliency, Economic Sustainability and Technology	33,447	70,000	55,000	183,000	183,000	184,000
General State Charges	8,367,433	9,189,584	9,827,420	10,791,594	11,831,223	12,935,654
Local Community Assistance Program	7,567	10,000	15,000	15,000	15,000	15,000
Long-Term Debt Service	3,815,548	4,287,269	3,713,934	5,491,875	6,092,872	6,625,971
Miscellaneous	(723,087)	(3,041,272)	(1,804,147)	(759,976)	(1,055,874)	447,138
Special Infrastructure Account	81,318	96,650	154,435	442,204	492,204	525,000
Functional Total	11,592,391	10,634,066	12,001,642	16,203,697	17,613,425	20,779,963
TOTAL ALL GOVERNMENTAL FUNDS SPENDING	241,471,311	258,269,761	262,715,883	264,366,736	270,282,795	279,836,654

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

	FY 2025 Actuals	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT						
Agriculture and Markets, Department of	54,003	52,768	77,350	43,500	43,500	43,500
Alcoholic Beverage Control, Division of	200	5,200	20,024	72,524	72,524	72,524
Economic Development Capital	5,572	8,000	8,000	8,000	8,000	8,000
Economic Development, Department of	55,375	70,165	59,499	59,499	59,499	59,499
Empire State Development Corporation	1,465,517	1,125,684	1,280,173	1,444,389	1,441,859	1,441,859
Energy Research and Development Authority, New York State	127,956	0	0	0	0	0
Financial Services, Department of	74,507	102,222	102,272	102,272	102,272	102,272
Lake Ontario Resiliency/Economic Development	4,926	0	0	0	0	0
Nonprofit Infrastructure Capital Investment Program	11,934	25,000	15,000	15,000	8,711	0
Olympic Regional Development Authority	0	0	0	0	3,300	3,300
Power Authority, New York	2,396	0	0	0	0	0
Public Service Department	51,728	3,633	14,133	28,633	39,633	20,633
Regional Economic Development Program	1,918	0	0	0	0	0
Strategic Investment Program	1,597	0	0	0	0	0
Functional Total	1,857,629	1,392,672	1,576,451	1,773,817	1,779,298	1,751,587
PARKS AND THE ENVIRONMENT						
Environmental Conservation, Department of	858,125	342,218	774,133	764,133	764,133	764,133
Parks, Recreation and Historic Preservation, Office of	10,491	16,670	11,220	11,220	11,220	11,220
Functional Total	868,616	358,888	785,353	775,353	775,353	775,353
TRANSPORTATION						
Metropolitan Transportation Authority	700,000	1,310,000	1,630,266	884,867	514,235	400,000
Motor Vehicles, Department of	23,843	18,000	18,000	18,000	18,000	18,000
Transportation, Department of	6,651,703	7,258,924	7,563,460	7,343,446	7,321,305	7,322,230
Functional Total	7,375,546	8,586,924	9,211,726	8,246,313	7,853,540	7,740,230
HEALTH						
Aging, Office for the	321,517	331,066	334,008	291,008	290,858	290,858
Health, Department of	102,546,970	112,930,950	110,917,910	108,243,639	110,696,864	115,573,971
<i>Medical Assistance</i>	82,180,785	89,580,441	98,236,339	100,310,416	102,635,166	107,635,945
<i>Essential Plan</i>	12,361,140	14,057,089	3,213,000	18,000	18,000	18,000
<i>Medicaid Administration</i>	1,621,943	2,457,753	2,426,319	1,115,065	1,115,065	1,115,065
<i>Public Health</i>	6,383,102	6,835,667	7,042,252	6,800,158	6,928,633	6,804,961
Functional Total	102,868,487	113,262,016	111,251,918	108,534,647	110,987,722	115,864,829
SOCIAL WELFARE						
Children and Family Services, Office of	4,347,492	4,477,311	5,806,360	6,152,753	6,427,860	6,469,264
<i>OCFS</i>	4,274,958	4,359,381	5,686,430	6,031,823	6,304,930	6,346,334
<i>OCFS - Other</i>	72,534	117,930	119,930	120,930	122,930	122,930
Housing and Community Renewal, Division of	1,666,768	1,735,275	2,087,159	2,229,734	1,976,761	1,304,426
Human Rights, Division of	285	500	500	500	500	500
Labor, Department of	203,436	194,787	181,042	183,542	183,542	183,542
National and Community Service	0	511	432	432	432	432
Temporary and Disability Assistance, Office of	6,506,892	7,259,853	6,196,928	6,160,895	6,071,927	6,131,897
<i>Welfare Assistance</i>	3,826,597	4,209,868	4,260,988	4,253,388	4,083,388	4,059,588
<i>All Other</i>	2,680,295	3,049,985	1,935,940	1,907,507	1,988,539	2,072,309
Functional Total	12,724,873	13,668,237	14,272,421	14,727,856	14,661,022	14,090,061
MENTAL HYGIENE						
Addiction Services and Supports, Office of	667,886	866,797	863,429	861,905	848,351	865,590
<i>OASAS</i>	633,203	817,573	829,876	828,352	814,798	832,037
<i>OASAS - Other</i>	34,683	49,224	33,553	33,553	33,553	33,553
Justice Center	696	753	627	627	627	627
Mental Health, Office of	2,327,333	2,803,654	3,431,753	3,450,328	3,634,924	3,678,480
<i>OMH</i>	1,925,386	2,173,323	2,713,097	2,755,951	2,941,751	2,989,281
<i>OMH - Other</i>	401,947	630,331	718,656	694,377	693,173	689,199
People with Developmental Disabilities, Office for	3,462,912	5,476,578	5,766,164	5,056,569	5,188,116	5,279,375
<i>OPWDD</i>	471,987	507,580	490,694	496,394	497,894	497,894
<i>OPWDD - Other</i>	2,990,925	4,968,998	5,275,470	4,560,175	4,690,222	4,781,481
Functional Total	6,458,827	9,147,782	10,061,973	9,369,429	9,672,018	9,824,072
PUBLIC PROTECTION/CRIMINAL JUSTICE						
Corrections and Community Supervision, Department of	19,704	70,635	23,906	23,906	24,656	24,656
<i>DOCCS</i>	6,831	65,235	18,506	18,506	19,256	19,256
<i>DOCCS - Other</i>	12,873	5,400	5,400	5,400	5,400	5,400
Criminal Justice Services, Division of	622,162	578,692	586,654	509,654	509,654	509,654
Homeland Security and Emergency Services, Division of	4,163,113	3,640,216	1,153,929	1,154,822	1,154,822	1,152,822
Indigent Legal Services, Office of	340,306	396,030	392,696	300,696	335,696	335,696
Military and Naval Affairs, Division of	2,243	1,777	1,801	1,821	1,821	1,821
State Police, Division of	2	0	0	0	0	0
Victim Services, Office of	134,595	152,160	185,558	213,858	213,858	213,858
Functional Total	5,282,125	4,839,510	2,344,544	2,204,757	2,240,507	2,238,507
HIGHER EDUCATION						
City University of New York	2,117,180	2,302,546	2,341,692	2,413,503	2,437,730	2,463,300
Higher Education Facilities Capital Matching Grants Program	14,829	35,150	34,150	20,150	14,150	14,150
Higher Education Services Corporation, New York State	612,464	653,199	688,521	709,049	720,789	720,289
State University of New York	551,505	607,297	593,567	591,154	590,569	577,935
Functional Total	3,295,978	3,598,192	3,657,930	3,733,856	3,763,238	3,775,674
EDUCATION						

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

	FY 2025 Actuals	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected
Arts, Council on the	84,934	92,433	62,383	42,383	42,383	42,212
Education, Department of	48,496,806	46,305,016	47,810,730	49,432,586	51,092,432	52,663,248
<i>School Aid</i>	42,916,146	40,654,357	41,998,945	43,564,137	45,155,619	46,599,077
<i>School Aid – Other</i>	136,579	140,300	140,300	140,300	140,300	140,300
<i>STAR Property Tax Relief</i>	1,448,470	1,351,911	1,294,991	1,221,842	1,155,205	1,110,000
<i>Special Education Categorical Programs</i>	2,604,203	2,500,497	2,597,361	2,697,931	2,799,141	2,906,694
<i>All Other</i>	1,391,408	1,657,951	1,779,133	1,808,376	1,842,167	1,907,177
Functional Total	48,581,740	46,397,449	47,873,113	49,474,969	51,134,815	52,705,460
GENERAL GOVERNMENT						
Civil Service, Department of	7	300	300	300	300	300
Elections, State Board of	43,215	18,128	108,328	18,328	58,328	18,328
Gaming Commission, New York State	109,145	156,900	134,200	134,200	128,400	128,400
General Services, Office of	22,018	250	250	250	250	250
Prevention of Domestic Violence, Office for	7,825	9,262	9,212	9,212	9,212	9,212
State, Department of	173,517	259,812	217,771	192,100	172,100	172,100
Taxation and Finance, Department of	4,017	6,776	6,776	6,776	6,776	6,776
Veterans' Services, Department of	13,200	13,455	9,398	9,333	9,283	9,283
Functional Total	372,944	464,883	486,235	370,499	384,649	344,649
ELECTED OFFICIALS						
Judiciary	230,866	327,600	364,900	364,900	364,900	364,900
Law, Department of	36,096	59,586	5,000	0	0	0
Functional Total	266,962	387,186	369,900	364,900	364,900	364,900
LOCAL GOVERNMENT ASSISTANCE						
Aid and Incentives for Municipalities	775,872	777,542	903,941	738,941	739,041	738,941
County-Wide Shared Services Initiative	3,812	5,000	5,000	0	0	0
Miscellaneous Financial Assistance	21,339	54,249	553,750	23,750	23,750	23,750
Municipalities with VLT Facilities	30,120	30,119	30,119	30,119	30,119	30,119
Small Government Assistance	217	218	218	218	218	218
Functional Total	831,360	867,128	1,493,028	793,028	793,128	793,028
ALL OTHER CATEGORIES						
Arts and Cultural Facilities Improvement	9,782	21,835	40,000	40,000	55,000	47,200
Community Resiliency, Economic Sustainability and Technology	33,324	0	0	0	0	0
Local Community Assistance Program	7,067	0	0	0	0	0
Miscellaneous	(820,773)	(1,729,601)	(731,101)	(381,101)	(381,101)	618,899
Special Infrastructure Account	78,843	267,973	528,012	247,852	247,852	247,852
Functional Total	(691,757)	(1,439,793)	(163,089)	(93,249)	(78,249)	913,951
TOTAL ASSISTANCE AND GRANTS SPENDING	190,093,330	201,531,074	203,221,503	200,276,175	204,331,941	211,182,301

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

	FY 2025 Actuals	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT						
Agriculture and Markets, Department of	76,909	64,657	87,721	86,856	87,114	87,201
Alcoholic Beverage Control, Division of	58,252	61,751	81,979	66,088	66,110	66,110
Economic Development, Department of	22,239	18,456	18,456	18,456	18,456	18,456
Financial Services, Department of	246,300	219,840	252,214	248,460	245,960	245,960
Olympic Regional Development Authority	11,404	9,354	9,054	9,054	9,054	9,054
Public Service Department	67,401	79,369	82,597	84,269	85,815	86,429
Functional Total	482,505	453,427	532,021	513,183	512,509	513,210
PARKS AND THE ENVIRONMENT						
Adirondack Park Agency	5,936	6,341	6,389	6,398	6,452	6,461
Environmental Conservation, Department of	343,114	344,897	343,586	346,196	349,686	350,180
Parks, Recreation and Historic Preservation, Office of	259,172	264,029	270,734	269,407	269,773	270,149
Functional Total	608,222	615,267	620,709	622,001	625,911	626,790
TRANSPORTATION						
Motor Vehicles, Department of	67,062	72,032	72,032	72,493	72,493	72,493
Transportation, Department of	428,282	398,498	409,971	421,913	434,537	447,544
Waterfront Commission	4,045	4,472	5,543	6,018	6,111	6,111
Functional Total	499,389	475,002	487,546	500,424	513,141	526,148
HEALTH						
Aging, Office for the	9,657	14,752	14,752	14,752	14,752	14,752
Health, Department of	2,256,137	2,372,982	2,666,044	2,525,664	2,490,236	2,529,094
<i>Essential Plan</i>	527,962	525,310	634,576	501,198	508,642	543,440
<i>Medicaid Administration</i>	761,899	957,257	1,074,750	1,083,217	1,028,093	1,018,552
<i>Public Health</i>	966,276	890,415	956,718	941,249	953,501	967,102
Medicaid Inspector General, Office of the	39,190	40,787	51,747	51,747	51,747	51,747
Functional Total	2,304,984	2,428,521	2,732,543	2,592,163	2,556,735	2,595,593
SOCIAL WELFARE						
Children and Family Services, Office of	343,564	381,929	398,833	430,245	430,245	430,245
<i>OCFS</i>	343,564	381,929	398,833	430,245	430,245	430,245
Housing and Community Renewal, Division of	70,105	82,213	85,563	86,461	83,461	83,461
Human Rights, Division of	21,570	30,788	34,815	34,815	34,815	34,815
Labor, Department of	419,097	331,397	343,953	334,953	334,953	334,953
National and Community Service	21,734	18,105	18,034	18,034	18,034	18,034
Temporary and Disability Assistance, Office of	350,181	304,784	380,121	354,901	338,970	338,970
<i>All Other</i>	350,181	304,784	380,121	354,901	338,970	338,970
Functional Total	1,226,251	1,149,216	1,261,319	1,259,409	1,240,478	1,240,478
MENTAL HYGIENE						
Addiction Services and Supports, Office of	137,525	146,178	155,186	156,676	158,752	160,867
<i>OASAS</i>	72,897	72,377	75,892	78,640	78,651	78,666
<i>OASAS - Other</i>	64,628	73,801	79,294	78,036	80,101	82,201
Developmental Disabilities, State Council on	4,614	4,915	4,915	4,915	4,915	4,915
Justice Center	55,827	55,714	56,283	56,857	57,425	58,004
Mental Health, Office of	1,999,290	2,181,361	2,241,743	2,266,916	2,300,052	2,333,275
<i>OMH</i>	591,277	617,216	632,316	634,927	644,234	653,535
<i>OMH - Other</i>	1,408,013	1,564,145	1,609,427	1,631,989	1,655,818	1,679,740
People with Developmental Disabilities, Office for	1,708,904	1,844,606	1,835,725	1,859,100	1,882,339	1,905,925
<i>OPWDD</i>	20,960	19,202	16,202	16,202	16,202	16,202
<i>OPWDD - Other</i>	1,687,944	1,825,404	1,819,523	1,842,898	1,866,137	1,889,723
Functional Total	3,906,160	4,232,774	4,293,852	4,344,464	4,403,483	4,462,986
PUBLIC PROTECTION/CRIMINAL JUSTICE						
Correction, Commission of	4,371	6,659	6,851	6,795	6,795	6,795
Corrections and Community Supervision, Department of	2,962,604	3,150,058	3,099,797	3,153,995	3,153,995	3,153,995
<i>DOCCS</i>	2,962,604	3,150,058	3,099,797	3,153,995	3,153,995	3,153,995
Criminal Justice Services, Division of	68,375	65,361	67,348	69,077	69,077	69,077
Homeland Security and Emergency Services, Division of	107,425	116,419	132,066	129,286	129,286	129,286
Indigent Legal Services, Office of	5,765	5,602	6,057	6,155	6,155	6,155
Judicial Conduct, Commission on	8,246	9,330	9,330	9,330	9,330	9,330
Judicial Nomination, Commission on	0	30	30	30	30	30
Judicial Screening Committees, New York State	2	38	38	38	38	38
Military and Naval Affairs, Division of	345,910	842,978	730,331	180,950	183,880	186,870
Prosecutorial Conduct, Commission on	420	1,500	3,000	3,000	3,000	3,000
State Police, Division of	928,100	1,091,496	996,348	1,015,169	1,014,176	1,013,284
Statewide Financial System	33,508	35,267	36,384	38,236	35,163	34,753
Victim Services, Office of	10,799	16,309	16,908	17,040	17,040	17,040
Functional Total	4,475,525	5,341,047	5,104,488	4,629,101	4,627,965	4,629,653
HIGHER EDUCATION						
City University of New York	947	2,000	2,000	2,000	2,000	2,000
Higher Education Services Corporation, New York State	19,385	27,351	28,318	29,519	30,664	30,331
State University of New York	8,377,101	9,136,407	9,766,740	10,072,627	10,450,553	10,845,496
Functional Total	8,397,433	9,165,758	9,797,058	10,104,146	10,483,217	10,877,827

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

	FY 2025 Actuals	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected
EDUCATION						
Arts, Council on the	4,691	7,641	7,958	7,870	7,875	7,881
Education, Department of	<u>369,356</u>	<u>353,344</u>	<u>350,127</u>	<u>352,573</u>	<u>352,273</u>	<u>352,273</u>
<i>School Aid</i>	4,572	0	0	0	0	0
<i>All Other</i>	<u>364,784</u>	<u>353,344</u>	<u>350,127</u>	<u>352,573</u>	<u>352,273</u>	<u>352,273</u>
Functional Total	<u>374,047</u>	<u>360,985</u>	<u>358,085</u>	<u>360,443</u>	<u>360,148</u>	<u>360,154</u>
GENERAL GOVERNMENT						
Budget, Division of the	50,250	39,698	38,993	38,993	38,993	38,993
Civil Service, Department of	36,604	48,313	57,239	55,953	54,515	54,915
Deferred Compensation Board	501	612	917	917	917	917
Elections, State Board of	24,727	36,910	39,955	39,850	39,600	39,600
Employee Relations, Office of	7,899	8,894	13,982	12,082	12,082	12,082
Ethics and Lobbying, Independent Commission on	6,876	8,355	8,575	8,575	8,575	8,575
Gaming Commission, New York State	45,702	61,319	62,845	63,865	63,865	63,865
General Services, Office of	162,297	171,588	194,248	174,939	172,548	173,097
Information Technology Services, Office of	745,184	764,023	787,513	788,447	789,639	790,406
Inspector General, Office of the	9,708	10,791	11,752	11,752	11,752	11,752
Labor Management Committees	28,591	34,715	35,452	35,452	35,452	35,452
Prevention of Domestic Violence, Office for	3,367	3,694	4,287	4,331	4,338	4,338
Public Employment Relations Board	4,433	5,174	5,967	5,967	5,967	5,967
State, Department of	69,149	95,878	100,257	100,257	100,257	100,257
Tax Appeals, Division of	3,225	4,232	3,882	3,882	3,882	3,882
Taxation and Finance, Department of	336,832	351,268	356,518	357,187	357,311	357,311
Veterans' Services, Department of	9,030	10,626	10,578	10,578	10,578	10,578
Welfare Inspector General, Office of	600	747	836	836	836	836
Workers' Compensation Board	<u>150,373</u>	<u>153,479</u>	<u>173,274</u>	<u>172,745</u>	<u>172,745</u>	<u>172,745</u>
Functional Total	<u>1,695,348</u>	<u>1,810,316</u>	<u>1,907,070</u>	<u>1,886,608</u>	<u>1,883,852</u>	<u>1,885,568</u>
ELECTED OFFICIALS						
Audit and Control, Department of	193,568	207,336	226,235	229,846	229,846	229,846
Executive Chamber	22,718	24,203	26,946	26,946	26,946	26,946
Judiciary	2,399,186	2,657,200	2,818,900	2,818,900	2,818,900	2,818,900
Law, Department of	278,923	326,428	344,235	349,317	349,317	349,317
Legislature	265,004	303,546	312,624	312,624	312,624	312,624
Lieutenant Governor, Office of the	745	46	283	1,217	1,217	1,217
Functional Total	<u>3,160,144</u>	<u>3,518,759</u>	<u>3,729,223</u>	<u>3,738,850</u>	<u>3,738,850</u>	<u>3,738,850</u>
ALL OTHER CATEGORIES						
Long-Term Debt Service	39,853	41,015	38,515	38,515	38,515	38,515
Miscellaneous	<u>12,343</u>	<u>4,984</u>	<u>200,199</u>	<u>900,208</u>	<u>650,217</u>	<u>1,150,226</u>
Functional Total	<u>52,196</u>	<u>45,999</u>	<u>238,714</u>	<u>938,723</u>	<u>688,732</u>	<u>1,188,741</u>
TOTAL STATE OPERATIONS SPENDING	<u>27,182,204</u>	<u>29,597,071</u>	<u>31,062,628</u>	<u>31,489,515</u>	<u>31,635,021</u>	<u>32,645,998</u>

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

	FY 2025 Actuals	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT						
Agriculture and Markets, Department of	44,351	47,366	49,454	49,480	49,588	49,675
Alcoholic Beverage Control, Division of	29,634	37,009	38,832	39,448	39,448	39,448
Economic Development, Department of	16,284	13,928	13,928	13,928	13,928	13,928
Financial Services, Department of	181,736	163,054	182,954	185,864	185,864	185,864
Olympic Regional Development Authority	6,789	2,838	2,838	2,838	2,838	2,838
Public Service Department	57,873	64,936	67,288	68,791	70,687	71,187
Functional Total	336,667	329,131	355,294	360,349	362,353	362,940
PARKS AND THE ENVIRONMENT						
Adirondack Park Agency	4,790	5,166	5,282	5,291	5,300	5,309
Environmental Conservation, Department of	269,523	281,567	276,806	278,916	279,406	279,900
Parks, Recreation and Historic Preservation, Office of	198,143	212,910	213,160	213,481	212,812	214,152
Functional Total	472,456	499,643	495,248	497,688	498,518	499,361
TRANSPORTATION						
Motor Vehicles, Department of	47,572	54,268	54,268	54,592	54,592	54,592
Transportation, Department of	225,041	200,623	206,626	212,834	219,192	225,742
Waterfront Commission	3,371	3,753	4,019	4,144	4,220	4,220
Functional Total	275,984	258,644	264,913	271,570	278,004	284,554
HEALTH						
Aging, Office for the	8,258	10,264	10,264	10,264	10,264	10,264
Health, Department of	474,784	516,850	543,297	544,507	547,021	549,653
<i>Essential Plan</i>	4,398	5,702	9,402	7,796	8,245	9,302
<i>Medicaid Administration</i>	114,620	135,432	139,334	139,936	140,505	141,811
<i>Public Health</i>	355,766	375,716	394,561	396,775	398,271	398,540
Medicaid Inspector General, Office of the	33,250	35,081	46,041	46,041	46,041	46,041
Functional Total	516,292	562,195	599,602	600,812	603,326	605,958
SOCIAL WELFARE						
Children and Family Services, Office of	206,170	211,816	219,718	235,944	235,944	235,944
<i>OCFS</i>	206,170	211,816	219,718	235,944	235,944	235,944
Housing and Community Renewal, Division of	54,604	63,212	62,381	62,381	62,381	62,381
Human Rights, Division of	16,394	25,135	27,261	27,261	27,261	27,261
Labor, Department of	243,838	222,163	228,374	228,374	228,374	228,374
National and Community Service	1,034	819	831	831	831	831
Temporary and Disability Assistance, Office of	183,364	160,450	167,583	176,373	176,373	176,373
<i>All Other</i>	183,364	160,450	167,583	176,373	176,373	176,373
Functional Total	705,404	683,595	706,148	731,164	731,164	731,164
MENTAL HYGIENE						
Addiction Services and Supports, Office of	81,068	96,242	98,744	99,670	100,605	101,549
<i>OASAS</i>	33,036	39,173	36,795	39,887	39,677	39,463
<i>OASAS - Other</i>	48,032	57,069	61,949	59,783	60,928	62,086
Developmental Disabilities, State Council on	1,114	1,600	1,600	1,600	1,600	1,600
Justice Center	44,136	44,280	44,599	44,920	45,242	45,568
Mental Health, Office of	1,459,972	1,588,381	1,644,466	1,659,847	1,676,772	1,693,827
<i>OMH</i>	412,570	486,094	501,254	504,031	508,799	513,573
<i>OMH - Other</i>	1,047,402	1,102,287	1,143,212	1,155,816	1,167,973	1,180,254
People with Developmental Disabilities, Office for	1,478,969	1,588,593	1,592,700	1,610,195	1,626,401	1,642,768
<i>OPWDD</i>	501	0	0	0	0	0
<i>OPWDD - Other</i>	1,478,468	1,588,593	1,592,700	1,610,195	1,626,401	1,642,768
Functional Total	3,065,259	3,319,096	3,382,109	3,416,232	3,450,620	3,485,312
PUBLIC PROTECTION/CRIMINAL JUSTICE						
Correction, Commission of	4,172	5,384	6,220	6,166	6,166	6,166
Corrections and Community Supervision, Department of	2,376,092	2,584,707	2,513,487	2,557,685	2,557,685	2,557,685
<i>DOCCS</i>	2,376,092	2,584,707	2,513,487	2,557,685	2,557,685	2,557,685
Criminal Justice Services, Division of	41,608	48,252	49,449	50,995	50,995	50,995
Homeland Security and Emergency Services, Division of	51,864	62,860	69,155	70,680	70,680	70,680
Indigent Legal Services, Office of	5,033	4,579	4,986	5,066	5,066	5,066
Judicial Conduct, Commission on	6,040	7,130	7,200	7,200	7,200	7,200
Military and Naval Affairs, Division of	274,229	612,208	539,515	146,554	149,484	152,474
Prosecutorial Conduct, Commission on	239	957	2,307	2,307	2,307	2,307
State Police, Division of	803,919	967,996	867,596	884,836	883,843	882,951
Statewide Financial System	13,852	13,068	13,336	13,336	13,336	13,336
Victim Services, Office of	8,291	7,276	7,375	7,452	7,452	7,452
Functional Total	3,585,339	4,314,417	4,080,626	3,752,277	3,754,214	3,756,312
HIGHER EDUCATION						
Higher Education Services Corporation, New York State	9,354	12,036	12,218	13,144	13,169	13,169
State University of New York	4,998,209	5,420,808	5,857,373	6,024,794	6,246,174	6,477,317
Functional Total	5,007,563	5,432,844	5,869,591	6,037,938	6,259,343	6,490,486
EDUCATION						
Arts, Council on the	3,137	3,824	3,885	3,886	3,886	3,886
Education, Department of	213,287	204,409	209,829	211,340	211,340	211,340
<i>School Aid</i>	986	0	0	0	0	0
<i>All Other</i>	212,301	204,409	209,829	211,340	211,340	211,340
Functional Total	216,424	208,233	213,714	215,226	215,226	215,226
GENERAL GOVERNMENT						

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

	<u>FY 2025</u> <u>Actuals</u>	<u>FY 2026</u> <u>Projected</u>	<u>FY 2027</u> <u>Projected</u>	<u>FY 2028</u> <u>Projected</u>	<u>FY 2029</u> <u>Projected</u>	<u>FY 2030</u> <u>Projected</u>
Budget, Division of the	31,386	33,353	34,953	34,953	34,953	34,953
Civil Service, Department of	28,243	29,923	35,202	35,052	34,114	34,114
Deferred Compensation Board	483	523	793	793	793	793
Elections, State Board of	14,313	20,007	22,377	22,637	22,637	22,637
Employee Relations, Office of	7,550	8,666	11,849	11,849	11,849	11,849
Ethics and Lobbying, Independent Commission on	5,746	6,781	7,206	7,206	7,206	7,206
Gaming Commission, New York State	32,309	35,880	37,398	38,398	38,398	38,398
General Services, Office of	50,841	51,454	51,188	51,188	51,188	51,488
Information Technology Services, Office of	367,684	397,529	396,400	397,514	399,153	399,920
Inspector General, Office of the	7,614	8,899	9,523	9,523	9,523	9,523
Labor Management Committees	7,245	6,939	6,058	6,058	6,058	6,058
Prevention of Domestic Violence, Office for	2,913	2,933	3,533	3,573	3,573	3,573
Public Employment Relations Board	4,151	4,760	5,527	5,527	5,527	5,527
State, Department of	48,784	59,443	60,543	60,543	60,543	60,543
Tax Appeals, Division of	2,962	3,792	3,442	3,442	3,442	3,442
Taxation and Finance, Department of	279,632	271,359	277,946	280,573	280,697	280,697
Veterans' Services, Department of	7,880	8,971	8,909	8,909	8,909	8,909
Welfare Inspector General, Office of	594	713	727	727	727	727
Workers' Compensation Board	96,093	96,171	98,009	98,009	98,009	98,009
Functional Total	<u>996,423</u>	<u>1,048,096</u>	<u>1,071,583</u>	<u>1,076,474</u>	<u>1,077,299</u>	<u>1,078,366</u>
ELECTED OFFICIALS						
Audit and Control, Department of	148,215	167,374	179,837	182,680	182,680	182,680
Executive Chamber	18,140	19,431	22,174	22,174	22,174	22,174
Judiciary	1,951,399	2,171,800	2,297,800	2,297,800	2,297,800	2,297,800
Law, Department of	209,263	238,258	251,880	255,577	255,577	255,577
Legislature	201,582	232,372	238,836	238,836	238,836	238,836
Lieutenant Governor, Office of the	689	0	156	1,090	1,090	1,090
Functional Total	<u>2,529,288</u>	<u>2,829,235</u>	<u>2,990,683</u>	<u>2,998,157</u>	<u>2,998,157</u>	<u>2,998,157</u>
ALL OTHER CATEGORIES						
Miscellaneous	2,110	2,905	292,603	942,612	692,621	942,630
Functional Total	<u>2,110</u>	<u>2,905</u>	<u>292,603</u>	<u>942,612</u>	<u>692,621</u>	<u>942,630</u>
TOTAL PERSONAL SERVICE SPENDING	<u>17,709,209</u>	<u>19,488,034</u>	<u>20,322,114</u>	<u>20,900,499</u>	<u>20,920,845</u>	<u>21,450,466</u>

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

	FY 2025 Actuals	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT						
Agriculture and Markets, Department of	32,558	17,291	38,267	37,376	37,526	37,526
Alcoholic Beverage Control, Division of	28,618	24,742	43,147	26,640	26,662	26,662
Economic Development, Department of	5,955	4,528	4,528	4,528	4,528	4,528
Financial Services, Department of	64,564	56,786	69,260	62,596	60,096	60,096
Olympic Regional Development Authority	4,615	6,516	6,216	6,216	6,216	6,216
Public Service Department	9,528	14,433	15,309	15,478	15,128	15,242
Functional Total	145,838	124,296	176,727	152,834	150,156	150,270
PARKS AND THE ENVIRONMENT						
Adirondack Park Agency	1,146	1,175	1,107	1,107	1,152	1,152
Environmental Conservation, Department of	73,591	63,330	66,780	67,280	70,280	70,280
Parks, Recreation and Historic Preservation, Office of	61,029	51,119	57,574	55,926	55,961	55,997
Functional Total	135,766	115,624	125,461	124,313	127,393	127,429
TRANSPORTATION						
Motor Vehicles, Department of	19,490	17,764	17,764	17,901	17,901	17,901
Transportation, Department of	203,241	197,875	203,345	209,079	215,345	221,802
Waterfront Commission	674	719	1,524	1,874	1,891	1,891
Functional Total	223,405	216,358	222,633	228,854	235,137	241,594
HEALTH						
Aging, Office for the	1,399	4,488	4,488	4,488	4,488	4,488
Health, Department of	1,781,353	1,856,132	2,122,546	1,981,157	1,943,215	1,979,441
<i>Essential Plan</i>	523,564	519,608	624,973	493,402	500,397	534,138
<i>Medicaid Administration</i>	647,279	821,825	935,416	943,281	887,588	876,741
<i>Public Health</i>	610,510	514,699	562,157	544,474	555,230	568,562
Medicaid Inspector General, Office of the	5,940	5,706	5,706	5,706	5,706	5,706
Functional Total	1,788,692	1,866,326	2,132,740	1,991,351	1,953,409	1,989,635
SOCIAL WELFARE						
Children and Family Services, Office of	137,394	170,113	179,115	194,301	194,301	194,301
<i>OCFS</i>	137,394	170,113	179,115	194,301	194,301	194,301
Housing and Community Renewal, Division of	15,501	19,001	23,182	24,080	21,080	21,080
Human Rights, Division of	5,176	5,653	7,554	7,554	7,554	7,554
Labor, Department of	175,259	109,234	115,579	106,579	106,579	106,579
National and Community Service	20,700	17,286	17,203	17,203	17,203	17,203
Temporary and Disability Assistance, Office of	166,817	144,334	212,538	178,528	162,597	162,597
<i>All Other</i>	166,817	144,334	212,538	178,528	162,597	162,597
Functional Total	520,847	465,621	555,171	528,245	509,314	509,314
MENTAL HYGIENE						
Addiction Services and Supports, Office of	56,457	49,936	56,442	57,006	58,147	59,318
<i>OASAS</i>	39,861	33,204	39,097	38,753	38,974	39,203
<i>OASAS - Other</i>	16,596	16,732	17,345	18,253	19,173	20,115
Developmental Disabilities, State Council on	3,500	3,315	3,315	3,315	3,315	3,315
Justice Center	11,691	11,434	11,684	11,937	12,183	12,436
Mental Health, Office of	539,318	592,980	597,277	607,069	623,280	639,448
<i>OMH</i>	178,707	131,122	131,062	130,896	135,435	139,962
<i>OMH - Other</i>	360,611	461,858	466,215	476,173	487,845	499,486
People with Developmental Disabilities, Office for	229,935	256,013	243,025	248,905	255,938	263,157
<i>OPWDD</i>	20,459	19,202	16,202	16,202	16,202	16,202
<i>OPWDD - Other</i>	209,476	236,811	226,823	232,703	239,736	246,955
Functional Total	840,901	913,678	911,743	928,232	952,863	977,674
PUBLIC PROTECTION/CRIMINAL JUSTICE						
Correction, Commission of	199	1,275	631	629	629	629
Corrections and Community Supervision, Department of	586,512	565,351	586,310	596,310	596,310	596,310
<i>DOCCS</i>	586,512	565,351	586,310	596,310	596,310	596,310
Criminal Justice Services, Division of	26,767	17,109	17,899	18,082	18,082	18,082
Homeland Security and Emergency Services, Division of	55,561	53,559	62,911	58,606	58,606	58,606
Indigent Legal Services, Office of	732	1,023	1,071	1,089	1,089	1,089
Judicial Conduct, Commission on	2,206	2,200	2,130	2,130	2,130	2,130
Judicial Nomination, Commission on	0	30	30	30	30	30
Judicial Screening Committees, New York State	2	38	38	38	38	38
Military and Naval Affairs, Division of	71,681	230,770	190,816	34,396	34,396	34,396
Prosecutorial Conduct, Commission on	181	543	693	693	693	693
State Police, Division of	124,181	123,500	128,752	130,333	130,333	130,333
Statewide Financial System	19,656	22,199	23,048	24,900	21,827	21,417
Victim Services, Office of	2,508	9,033	9,533	9,588	9,588	9,588
Functional Total	890,186	1,026,630	1,023,862	876,824	873,751	873,341
HIGHER EDUCATION						
City University of New York	947	2,000	2,000	2,000	2,000	2,000
Higher Education Services Corporation, New York State	10,031	15,315	16,100	16,375	17,495	17,162
State University of New York	3,378,892	3,715,599	3,909,367	4,047,833	4,204,379	4,368,179
Functional Total	3,389,870	3,732,914	3,927,467	4,066,208	4,223,874	4,387,341

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

	<u>FY 2025</u> <u>Actuals</u>	<u>FY 2026</u> <u>Projected</u>	<u>FY 2027</u> <u>Projected</u>	<u>FY 2028</u> <u>Projected</u>	<u>FY 2029</u> <u>Projected</u>	<u>FY 2030</u> <u>Projected</u>
EDUCATION						
Arts, Council on the	1,554	3,817	4,073	3,984	3,989	3,995
Education, Department of	<u>156,069</u>	<u>148,935</u>	<u>140,298</u>	<u>141,233</u>	<u>140,933</u>	<u>140,933</u>
<i>School Aid</i>	3,586	0	0	0	0	0
<i>All Other</i>	<u>152,483</u>	<u>148,935</u>	<u>140,298</u>	<u>141,233</u>	<u>140,933</u>	<u>140,933</u>
Functional Total	<u>157,623</u>	<u>152,752</u>	<u>144,371</u>	<u>145,217</u>	<u>144,922</u>	<u>144,928</u>
GENERAL GOVERNMENT						
Budget, Division of the	18,864	6,345	4,040	4,040	4,040	4,040
Civil Service, Department of	8,361	18,390	22,037	20,901	20,401	20,801
Deferred Compensation Board	18	89	124	124	124	124
Elections, State Board of	10,414	16,903	17,578	17,213	16,963	16,963
Employee Relations, Office of	349	228	2,133	233	233	233
Ethics and Lobbying, Independent Commission on	1,130	1,574	1,369	1,369	1,369	1,369
Gaming Commission, New York State	13,393	25,439	25,447	25,467	25,467	25,467
General Services, Office of	111,456	120,134	143,060	123,751	121,360	121,609
Information Technology Services, Office of	377,500	366,494	391,113	390,933	390,486	390,486
Inspector General, Office of the	2,094	1,892	2,229	2,229	2,229	2,229
Labor Management Committees	21,346	27,776	29,394	29,394	29,394	29,394
Prevention of Domestic Violence, Office for	454	761	754	758	765	765
Public Employment Relations Board	282	414	440	440	440	440
State, Department of	20,365	36,435	39,714	39,714	39,714	39,714
Tax Appeals, Division of	263	440	440	440	440	440
Taxation and Finance, Department of	57,200	79,909	78,572	76,614	76,614	76,614
Veterans' Services, Department of	1,150	1,655	1,669	1,669	1,669	1,669
Welfare Inspector General, Office of	6	34	109	109	109	109
Workers' Compensation Board	<u>54,280</u>	<u>57,308</u>	<u>75,265</u>	<u>74,736</u>	<u>74,736</u>	<u>74,736</u>
Functional Total	<u>698,925</u>	<u>762,220</u>	<u>835,487</u>	<u>810,134</u>	<u>806,553</u>	<u>807,202</u>
ELECTED OFFICIALS						
Audit and Control, Department of	45,353	39,962	46,398	47,166	47,166	47,166
Executive Chamber	4,578	4,772	4,772	4,772	4,772	4,772
Judiciary	447,787	485,400	521,100	521,100	521,100	521,100
Law, Department of	69,660	88,170	92,355	93,740	93,740	93,740
Legislature	63,422	71,174	73,788	73,788	73,788	73,788
Lieutenant Governor, Office of the	56	46	127	127	127	127
Functional Total	<u>630,856</u>	<u>689,524</u>	<u>738,540</u>	<u>740,693</u>	<u>740,693</u>	<u>740,693</u>
ALL OTHER CATEGORIES						
Long-Term Debt Service	39,853	41,015	38,515	38,515	38,515	38,515
Miscellaneous	<u>10,233</u>	<u>2,079</u>	<u>(92,404)</u>	<u>(42,404)</u>	<u>(42,404)</u>	<u>207,596</u>
Functional Total	<u>50,086</u>	<u>43,094</u>	<u>(53,889)</u>	<u>(3,889)</u>	<u>(3,889)</u>	<u>246,111</u>
TOTAL NON-PERSONAL SERVICE/INDIRECT COSTS SPENDING	<u>9,472,995</u>	<u>10,109,037</u>	<u>10,740,313</u>	<u>10,589,016</u>	<u>10,714,176</u>	<u>11,195,532</u>

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

	FY 2025 Actuals	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT						
Agriculture and Markets, Department of	3,957	4,512	4,512	4,512	4,512	4,512
Alcoholic Beverage Control, Division of	12,022	14,704	14,877	15,093	15,093	15,093
Economic Development, Department of	0	28	28	28	28	28
Financial Services, Department of	117,259	116,803	129,449	131,000	131,000	131,000
Olympic Regional Development Authority	0	1,500	1,500	1,500	1,500	1,500
Public Service Department	37,584	42,328	45,215	47,780	50,736	51,378
Functional Total	170,822	179,875	195,581	199,913	202,869	203,511
PARKS AND THE ENVIRONMENT						
Environmental Conservation, Department of	61,393	67,683	67,683	67,683	67,683	67,683
Parks, Recreation and Historic Preservation, Office of	6,711	5,584	5,584	5,584	5,584	5,584
Functional Total	68,104	73,267	73,267	73,267	73,267	73,267
TRANSPORTATION						
Motor Vehicles, Department of	24,681	29,857	29,857	29,857	29,857	29,857
Transportation, Department of	8,843	9,566	10,064	11,599	11,660	12,000
Waterfront Commission	55	0	0	0	0	0
Functional Total	33,579	39,423	39,921	41,456	41,517	41,857
HEALTH						
Aging, Office for the	160	0	0	0	0	0
Health, Department of	87,201	111,228	118,371	118,345	118,860	119,230
<i>Essential Plan</i>	0	0	(4)	0	0	0
<i>Medicaid Administration</i>	6,854	19,159	25,083	24,881	25,051	25,261
<i>Public Health</i>	80,347	92,069	93,292	93,464	93,809	93,969
Medicaid Inspector General, Office of the	10,803	10,862	10,862	10,862	10,862	10,862
Functional Total	98,164	122,090	129,233	129,207	129,722	130,092
SOCIAL WELFARE						
Children and Family Services, Office of	21,278	26,260	27,291	28,071	28,071	28,071
<i>OCFS</i>	21,278	26,260	27,291	28,071	28,071	28,071
Housing and Community Renewal, Division of	27,960	35,787	35,454	35,454	35,454	35,454
Labor, Department of	154,012	146,679	146,786	146,786	146,786	146,786
National and Community Service	0	248	252	252	252	252
Temporary and Disability Assistance, Office of	70,138	50,604	50,604	50,604	50,604	50,604
<i>All Other</i>	70,138	50,604	50,604	50,604	50,604	50,604
Functional Total	273,388	259,578	260,387	261,167	261,167	261,167
MENTAL HYGIENE						
Addiction Services and Supports, Office of	0	55,444	602	615	615	615
<i>OASAS</i>	0	55,444	602	615	615	615
Developmental Disabilities, State Council on	461	785	785	785	785	785
Justice Center	0	153	157	169	169	169
Mental Health, Office of	871	1,005	1,010	1,010	1,010	1,010
<i>OMH</i>	871	1,005	1,010	1,010	1,010	1,010
People with Developmental Disabilities, Office for	78	0	0	0	0	0
<i>OPWDD</i>	78	0	0	0	0	0
Functional Total	1,410	57,387	2,554	2,579	2,579	2,579
PUBLIC PROTECTION/CRIMINAL JUSTICE						
Corrections and Community Supervision, Department of	1,069	2,910	2,923	2,923	2,923	2,923
<i>DOCCS</i>	1,069	2,910	2,923	2,923	2,923	2,923
Criminal Justice Services, Division of	1,923	376	384	391	391	391
Homeland Security and Emergency Services, Division of	9,175	7,879	7,882	7,900	7,900	7,900
Indigent Legal Services, Office of	3,260	3,001	3,050	3,100	3,100	3,100
Military and Naval Affairs, Division of	10,607	7,431	7,431	7,431	7,431	7,431
State Police, Division of	26,972	31,023	31,023	31,023	31,023	31,023
Victim Services, Office of	2,670	2,823	2,823	2,857	2,857	2,857
Functional Total	55,676	55,443	55,516	55,625	55,625	55,625
HIGHER EDUCATION						
Higher Education Services Corporation, New York State	8,589	6,208	0	0	0	0
State University of New York	544,072	804,531	723,028	758,956	796,674	836,272
Functional Total	552,661	810,739	723,028	758,956	796,674	836,272
EDUCATION						
Education, Department of	107,431	104,300	105,375	105,375	105,375	105,375
<i>School Aid</i>	784	0	0	0	0	0
<i>All Other</i>	106,647	104,300	105,375	105,375	105,375	105,375
Functional Total	107,431	104,300	105,375	105,375	105,375	105,375
GENERAL GOVERNMENT						
Budget, Division of the	2,049	1,590	890	890	890	890
Civil Service, Department of	0	0	0	266	266	266
Deferred Compensation Board	291	297	398	398	398	398
Elections, State Board of	619	628	628	628	628	628
Gaming Commission, New York State	16,112	22,424	22,651	23,383	23,383	23,383
General Services, Office of	3,870	2,858	2,915	2,915	2,915	2,915
Information Technology Services, Office of	337	0	0	0	0	0
Labor Management Committees	5,053	4,412	5,520	5,520	5,520	5,520
State, Department of	16,125	28,207	28,207	28,207	28,207	28,207
Taxation and Finance, Department of	9,941	22,077	22,077	22,077	22,077	22,077

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

	<u>FY 2025</u> <u>Actuals</u>	<u>FY 2026</u> <u>Projected</u>	<u>FY 2027</u> <u>Projected</u>	<u>FY 2028</u> <u>Projected</u>	<u>FY 2029</u> <u>Projected</u>	<u>FY 2030</u> <u>Projected</u>
Veterans' Services, Department of	457	596	599	599	599	599
Workers' Compensation Board	62,810	64,090	66,377	66,419	66,462	66,508
Functional Total	<u>117,664</u>	<u>147,179</u>	<u>150,262</u>	<u>151,302</u>	<u>151,345</u>	<u>151,391</u>
ELECTED OFFICIALS						
Audit and Control, Department of	1,825	2,667	2,859	2,911	2,911	2,911
Judiciary	971,597	1,044,085	1,193,317	1,193,317	1,193,317	1,193,317
Law, Department of	40,047	46,517	45,561	46,335	46,335	46,335
Functional Total	<u>1,013,469</u>	<u>1,093,269</u>	<u>1,241,737</u>	<u>1,242,563</u>	<u>1,242,563</u>	<u>1,242,563</u>
ALL OTHER CATEGORIES						
General State Charges	8,367,433	9,189,584	9,827,420	10,791,594	11,831,223	12,935,654
Miscellaneous	1,327	1,525	1,596	1,599	1,602	1,605
Functional Total	<u>8,368,760</u>	<u>9,191,109</u>	<u>9,829,016</u>	<u>10,793,193</u>	<u>11,832,825</u>	<u>12,937,259</u>
TOTAL GENERAL STATE CHARGES SPENDING	<u><u>10,861,128</u></u>	<u><u>12,133,659</u></u>	<u><u>12,805,877</u></u>	<u><u>13,814,603</u></u>	<u><u>14,895,528</u></u>	<u><u>16,040,958</u></u>

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

	FY 2025 Actuals	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT						
Agriculture and Markets, Department of	20,043	64,309	79,309	80,309	64,309	45,309
Alcoholic Beverage Control, Division of	0	0	8,000	7,000	2,000	0
Economic Development, Department of	0	7,000	3,500	3,500	3,500	3,500
Empire State Development Corporation	11,064	677,505	546,603	725,241	733,742	791,095
Energy Research and Development Authority, New York State	15,864	31,816	85,400	44,100	48,200	53,000
Financial Services, Department of	6,561	22,500	22,500	0	0	0
Lake Ontario Resiliency/Economic Development	0	10,250	370	0	0	0
Olympic Regional Development Authority	68,792	173,300	69,800	42,500	45,000	57,500
Power Authority, New York	10,026	29,675	32,200	42,200	32,200	22,200
Regional Economic Development Program	0	1,295	1,295	1,295	295	295
Strategic Investment Program	0	2,000	2,000	2,000	2,000	2,000
Functional Total	132,350	1,019,650	850,977	948,145	931,246	974,899
PARKS AND THE ENVIRONMENT						
Adirondack Park Agency	0	2,000	14,000	9,000	4,000	2,000
Environmental Conservation, Department of	715,252	1,165,391	1,211,568	1,311,392	1,353,632	1,466,632
Hudson River Park Trust	3,782	5,633	0	2,000	3,000	5,000
Parks, Recreation and Historic Preservation, Office of	256,719	381,397	494,647	438,147	354,397	332,397
Public Facilities Sustainability Program	0	10,000	17,500	25,000	27,500	30,000
Sustainable Future Program	0	100,000	200,000	200,000	200,000	200,000
Functional Total	975,753	1,664,421	1,937,715	1,985,539	1,942,529	2,036,029
TRANSPORTATION						
Motor Vehicles, Department of	364,236	398,475	408,400	352,214	385,924	333,084
Transportation, Department of	4,759,913	4,933,755	5,846,908	6,207,495	6,448,896	6,503,636
Functional Total	5,124,149	5,332,230	6,255,308	6,559,709	6,834,820	6,836,720
HEALTH						
Health, Department of	81,700	96,136	95,022	89,735	89,910	89,910
<i>Public Health</i>	81,700	96,136	95,022	89,735	89,910	89,910
Functional Total	81,700	96,136	95,022	89,735	89,910	89,910
SOCIAL WELFARE						
Children and Family Services, Office of	26,177	88,754	86,317	77,817	66,817	53,117
<i>OCFS</i>	26,177	88,754	86,317	77,817	66,817	53,117
Temporary and Disability Assistance, Office of	1,766	1,784	784	784	784	784
<i>All Other</i>	1,766	1,784	784	784	784	784
Functional Total	27,943	90,538	87,101	78,601	67,601	53,901
MENTAL HYGIENE						
Addiction Services and Supports, Office of	14,410	12,315	12,395	12,439	12,508	12,624
<i>OASAS</i>	14,410	12,315	12,395	12,439	12,508	12,624
Mental Health, Office of	357,781	465,185	456,857	442,739	435,993	416,946
<i>OMH</i>	357,781	465,185	456,857	442,739	435,993	416,946
People with Developmental Disabilities, Office for	127,447	184,221	199,340	179,934	175,886	175,538
<i>OPWDD</i>	127,447	184,221	199,340	179,934	175,886	175,538
Functional Total	499,638	661,721	668,592	635,112	624,387	605,108
PUBLIC PROTECTION/CRIMINAL JUSTICE						
Corrections and Community Supervision, Department of	418,213	415,008	343,852	358,152	347,552	347,552
<i>DOCCS</i>	418,213	415,008	343,852	358,152	347,552	347,552
Criminal Justice Services, Division of	1,069	37,250	67,691	66,000	71,000	82,875
Homeland Security and Emergency Services, Division of	11,319	9,424	40,865	68,975	82,680	85,784
Military and Naval Affairs, Division of	101,617	177,158	112,774	79,358	76,774	71,928
State Police, Division of	79,792	75,448	85,770	94,570	71,270	71,270
Victim Services, Office of	2,066	1,976	0	0	0	0
Functional Total	614,076	716,264	650,952	667,055	649,276	659,409
HIGHER EDUCATION						
City University of New York	344,494	537,591	603,213	631,400	640,132	661,609
State University of New York	1,246,121	1,339,715	1,571,042	1,925,719	1,877,087	1,735,698
Functional Total	1,590,615	1,877,306	2,174,255	2,557,119	2,517,219	2,397,307
EDUCATION						
Education, Department of	14,863	77,657	158,822	75,421	65,941	21,163
<i>All Other</i>	14,863	77,657	158,822	75,421	65,941	21,163
Functional Total	14,863	77,657	158,822	75,421	65,941	21,163
GENERAL GOVERNMENT						
Elections, State Board of	8,687	11,347	16,700	6,644	0	0
General Services, Office of	241,962	331,571	305,445	282,451	288,656	374,621
Information Technology Services, Office of	105,306	228,573	119,126	139,347	139,347	139,347
Public Employment Relations Board	11	2,467	0	0	0	0
State, Department of	5,148	(10,134)	118,000	141,088	81,088	21,088
Veterans' Services, Department of	2,048	2,045	0	0	0	0
Workers' Compensation Board	256	11,000	11,000	10,983	12,897	13,151
Functional Total	363,418	576,869	570,271	580,513	521,988	548,207
ELECTED OFFICIALS						
Audit and Control, Department of	7,830	6,769	15,796	9,109	4,581	4,000

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

	<u>FY 2025 Actuals</u>	<u>FY 2026 Projected</u>	<u>FY 2027 Projected</u>	<u>FY 2028 Projected</u>	<u>FY 2029 Projected</u>	<u>FY 2030 Projected</u>
Judiciary	38,431	43,700	60,000	33,423	0	0
Law, Department of	691	7,945	4,063	1,932	690	732
Functional Total	<u>46,952</u>	<u>58,414</u>	<u>79,859</u>	<u>44,464</u>	<u>5,271</u>	<u>4,732</u>
ALL OTHER CATEGORIES						
Arts and Cultural Facilities Improvement	383	0	0	0	0	0
Community Resiliency, Economic Sustainability and Technology	123	70,000	55,000	183,000	183,000	184,000
Local Community Assistance Program	500	10,000	15,000	15,000	15,000	15,000
Miscellaneous	84,016	(1,318,180)	(1,274,841)	(1,280,682)	(1,326,592)	(1,323,592)
Special Infrastructure Account	2,475	(171,323)	(373,577)	194,352	244,352	277,148
Functional Total	<u>87,497</u>	<u>(1,409,503)</u>	<u>(1,578,418)</u>	<u>(888,330)</u>	<u>(884,240)</u>	<u>(847,444)</u>
TOTAL CAPITAL PROJECTS SPENDING	<u><u>9,558,954</u></u>	<u><u>10,761,703</u></u>	<u><u>11,950,456</u></u>	<u><u>13,333,083</u></u>	<u><u>13,365,948</u></u>	<u><u>13,379,941</u></u>

CASH DISBURSEMENTS BY FUNCTION
STATE FUNDS
(thousands of dollars)

	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
	Actuals	Projected	Projected	Projected	Projected	Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT						
Agriculture and Markets, Department of	121,025	170,809	233,455	199,740	183,998	165,085
Alcoholic Beverage Control, Division of	70,451	81,655	124,880	160,705	155,727	153,727
Economic Development Capital	5,572	8,000	8,000	8,000	8,000	8,000
Economic Development, Department of	68,178	85,349	71,183	71,183	71,183	71,183
Empire State Development Corporation	1,470,855	1,599,689	1,722,026	1,935,880	1,941,851	1,999,204
Energy Research and Development Authority, New York State	143,820	31,816	85,400	44,100	48,200	53,000
Financial Services, Department of	444,627	459,965	505,035	480,332	477,832	477,832
Lake Ontario Resiliency/Economic Development	4,926	10,250	370	0	0	0
Nonprofit Infrastructure Capital Investment Program	11,934	25,000	15,000	15,000	8,711	0
Olympic Regional Development Authority	80,196	184,154	80,354	53,054	58,854	71,354
Power Authority, New York	12,422	29,675	32,200	42,200	32,200	22,200
Public Service Department	152,631	122,852	139,467	158,204	173,706	155,962
Regional Economic Development Program	1,918	1,295	1,295	1,295	295	295
Strategic Investment Program	1,597	2,000	2,000	2,000	2,000	2,000
Functional Total	2,590,152	2,812,509	3,020,665	3,171,693	3,162,557	3,179,842
PARKS AND THE ENVIRONMENT						
Adirondack Park Agency	5,936	8,341	20,389	15,398	10,452	8,461
Environmental Conservation, Department of	1,429,640	1,814,397	1,870,178	1,962,612	2,008,342	2,121,836
Hudson River Park Trust	3,782	5,633	0	2,000	3,000	5,000
Parks, Recreation and Historic Preservation, Office of	514,922	651,172	765,677	707,850	624,466	602,842
Public Facilities Sustainability Program	0	10,000	17,500	25,000	27,500	30,000
Sustainable Future Program	0	100,000	200,000	200,000	200,000	200,000
Functional Total	1,954,280	2,589,543	2,873,744	2,912,860	2,873,760	2,968,139
TRANSPORTATION						
Metropolitan Transportation Authority	700,000	1,310,000	1,630,266	884,867	514,235	400,000
Motor Vehicles, Department of	447,041	488,168	498,093	442,368	476,078	423,238
Transportation, Department of	9,723,586	10,211,480	10,948,510	11,090,337	11,286,074	11,343,299
Waterfront Commission	4,100	4,432	5,503	5,978	6,071	6,071
Functional Total	10,874,727	12,014,080	13,082,372	12,423,550	12,282,458	12,172,608
HEALTH						
Aging, Office for the	192,675	236,708	239,650	196,650	196,500	196,500
Health, Department of	35,264,006	39,172,129	44,011,560	47,381,893	49,688,932	52,250,090
<i>Medical Assistance</i>	30,352,454	33,306,663	37,915,686	41,606,227	43,839,322	46,552,275
<i>Essential Plan</i>	31,070	18,000	112,251	129,198	136,642	171,440
<i>Medicaid Administration</i>	1,243,388	1,353,111	1,288,422	1,040,528	1,021,157	1,004,912
<i>Public Health</i>	3,637,094	4,494,355	4,695,201	4,605,940	4,691,811	4,521,463
Medicaid Inspector General, Office of the	19,195	20,143	25,623	25,623	25,623	25,623
Functional Total	35,475,876	39,428,980	44,276,833	47,604,166	49,911,055	52,472,213
SOCIAL WELFARE						
Children and Family Services, Office of	3,007,188	3,426,696	5,137,101	5,505,346	5,769,453	5,797,157
<i>OCFS</i>	2,934,654	3,308,766	5,017,171	5,384,416	5,646,523	5,674,227
<i>OCFS - Other</i>	72,534	117,930	119,930	120,930	122,930	122,930
Housing and Community Renewal, Division of	1,662,616	1,754,349	2,108,355	2,267,828	2,029,921	1,357,586
Human Rights, Division of	19,647	26,528	30,555	30,555	30,555	30,555
Labor, Department of	114,201	139,120	137,797	131,297	131,297	131,297
National and Community Service	352	869	793	793	793	793
Temporary and Disability Assistance, Office of	2,799,725	3,494,938	2,410,420	2,371,567	2,456,099	2,574,569
<i>Welfare Assistance</i>	1,272,095	1,408,522	1,363,712	1,380,912	1,398,312	1,433,012
<i>All Other</i>	1,527,630	2,086,416	1,046,708	990,655	1,057,787	1,141,557
Functional Total	7,603,729	8,842,500	9,825,021	10,307,386	10,418,118	9,891,957
MENTAL HYGIENE						
Addiction Services and Supports, Office of	652,113	941,180	891,907	891,930	880,521	899,991
<i>OASAS</i>	552,802	818,155	779,060	780,341	766,867	784,237
<i>OASAS - Other</i>	99,311	123,025	112,847	111,589	113,654	115,754
Developmental Disabilities, State Council on	0	1,500	1,500	1,500	1,500	1,500
Justice Center	38,344	41,229	41,654	42,213	42,781	43,360
Mental Health, Office of	4,592,150	5,349,112	6,063,305	6,092,935	6,303,921	6,361,653
<i>OMH</i>	2,782,190	3,154,636	3,735,222	3,766,569	3,954,930	3,992,714
<i>OMH - Other</i>	1,809,960	2,194,476	2,328,083	2,326,366	2,348,991	2,368,939
People with Developmental Disabilities, Office for	5,299,137	7,504,405	7,800,229	7,094,603	7,245,341	7,359,838
<i>OPWDD</i>	620,268	710,003	705,236	691,530	688,982	688,634
<i>OPWDD - Other</i>	4,678,869	6,794,402	7,094,993	6,403,073	6,556,359	6,671,204
Functional Total	10,581,744	13,837,426	14,798,595	14,123,181	14,474,064	14,666,342
PUBLIC PROTECTION/CRIMINAL JUSTICE						
Correction, Commission of	4,371	6,659	6,851	6,795	6,795	6,795
Corrections and Community Supervision, Department of	3,394,486	3,631,396	3,463,253	3,531,751	3,521,901	3,521,901
<i>DOCCS</i>	3,381,613	3,625,996	3,457,853	3,526,351	3,516,501	3,516,501
<i>DOCCS - Other</i>	12,873	5,400	5,400	5,400	5,400	5,400
Criminal Justice Services, Division of	664,500	655,748	695,947	618,798	623,798	635,673
Homeland Security and Emergency Services, Division of	168,502	226,938	279,742	305,983	319,688	320,792
Indigent Legal Services, Office of	349,331	404,633	401,803	309,951	344,951	344,951
Judicial Conduct, Commission on	8,246	9,330	9,330	9,330	9,330	9,330
Judicial Nomination, Commission on	0	30	30	30	30	30
Judicial Screening Committees, New York State	2	38	38	38	38	38
Military and Naval Affairs, Division of	352,691	907,297	766,321	185,877	185,618	183,144
Prosecutorial Conduct, Commission on	420	1,500	3,000	3,000	3,000	3,000
State Police, Division of	993,071	1,167,497	1,081,749	1,108,772	1,084,479	1,083,587

CASH DISBURSEMENTS BY FUNCTION
STATE FUNDS
(thousands of dollars)

	FY 2025 Actuals	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected
Statewide Financial System	33,508	35,267	36,384	38,236	35,163	34,753
Victim Services, Office of	38,299	76,444	108,465	136,931	136,931	136,931
Functional Total	6,007,427	7,122,777	6,852,913	6,255,492	6,271,722	6,280,925
HIGHER EDUCATION						
City University of New York	2,460,372	2,828,237	2,944,905	3,044,903	3,077,862	3,124,909
Higher Education Facilities Capital Matching Grants Program	14,829	35,150	34,150	20,150	14,150	14,150
Higher Education Services Corporation, New York State	636,561	680,124	716,839	738,568	751,453	750,620
State University of New York	10,282,785	11,537,763	12,304,190	12,999,769	13,366,196	13,646,714
Functional Total	13,394,547	15,081,274	16,000,084	16,803,390	17,209,661	17,536,393
EDUCATION						
Arts, Council on the	88,584	99,374	69,641	49,553	49,558	49,393
Education, Department of	40,047,303	42,309,554	44,038,291	45,579,192	47,229,258	48,755,296
<i>School Aid</i>	35,288,631	37,214,419	38,703,007	40,268,199	41,859,681	43,303,139
<i>School Aid – Other</i>	136,579	140,300	140,300	140,300	140,300	140,300
<i>STAR Property Tax Relief</i>	1,448,470	1,351,911	1,294,991	1,221,842	1,155,205	1,110,000
<i>Special Education Categorical Programs</i>	1,608,680	1,700,497	1,797,361	1,897,931	1,999,141	2,106,694
<i>All Other</i>	1,564,943	1,902,427	2,102,632	2,050,920	2,074,931	2,095,163
Functional Total	40,135,887	42,408,928	44,107,932	45,628,745	47,278,816	48,804,689
GENERAL GOVERNMENT						
Budget, Division of the	34,803	41,288	39,883	39,883	39,883	39,883
Civil Service, Department of	36,611	48,613	57,539	56,519	55,081	55,481
Deferred Compensation Board	792	909	1,315	1,315	1,315	1,315
Elections, State Board of	71,749	59,165	157,763	57,602	90,708	50,708
Employee Relations, Office of	7,899	8,894	13,982	12,082	12,082	12,082
Ethics and Lobbying, Independent Commission on	6,876	8,355	8,575	8,575	8,575	8,575
Gaming Commission, New York State	170,959	240,643	219,696	221,448	215,648	215,648
General Services, Office of	409,567	488,824	485,415	443,112	446,926	533,440
Information Technology Services, Office of	834,308	988,170	902,213	923,368	924,560	925,327
Inspector General, Office of the	9,708	10,791	11,752	11,752	11,752	11,752
Labor Management Committees	33,644	39,127	40,972	40,972	40,972	40,972
Prevention of Domestic Violence, Office for	11,000	12,956	13,499	13,543	13,550	13,550
Public Employment Relations Board	4,444	7,641	5,967	5,967	5,967	5,967
State, Department of	191,546	290,190	380,662	378,079	298,079	238,079
Tax Appeals, Division of	3,225	4,232	3,882	3,882	3,882	3,882
Taxation and Finance, Department of	350,360	379,621	384,871	385,540	385,664	385,664
Veterans' Services, Department of	23,246	24,330	18,159	18,094	18,044	18,044
Welfare Inspector General, Office of	600	747	836	836	836	836
Workers' Compensation Board	213,439	228,569	250,651	250,147	252,104	252,404
Functional Total	2,414,776	2,883,065	2,997,632	2,872,716	2,825,628	2,813,609
ELECTED OFFICIALS						
Audit and Control, Department of	203,223	216,772	244,890	241,866	237,338	236,757
Executive Chamber	22,718	24,203	26,946	26,946	26,946	26,946
Judiciary	3,628,338	4,059,785	4,424,317	4,397,740	4,364,317	4,364,317
Law, Department of	315,612	387,599	345,763	343,589	342,347	342,389
Legislature	265,004	303,546	312,624	312,624	312,624	312,624
Lieutenant Governor, Office of the	745	46	283	1,217	1,217	1,217
Functional Total	4,435,640	4,991,951	5,354,823	5,323,982	5,284,789	5,284,250
LOCAL GOVERNMENT ASSISTANCE						
Aid and Incentives for Municipalities	775,872	777,542	903,941	738,941	739,041	738,941
County-Wide Shared Services Initiative	3,812	5,000	5,000	0	0	0
Miscellaneous Financial Assistance	21,339	54,249	553,750	23,750	23,750	23,750
Municipalities with VLT Facilities	30,120	30,119	30,119	30,119	30,119	30,119
Small Government Assistance	217	218	218	218	218	218
Functional Total	831,360	867,128	1,493,028	793,028	793,128	793,028
ALL OTHER CATEGORIES						
Arts and Cultural Facilities Improvement	10,165	21,835	40,000	40,000	55,000	47,200
Community Resiliency, Economic Sustainability and Technology	33,447	70,000	55,000	183,000	183,000	184,000
General State Charges	8,367,433	9,189,584	9,827,420	10,791,594	11,831,223	12,935,654
Local Community Assistance Program	7,567	10,000	15,000	15,000	15,000	15,000
Long-Term Debt Service	3,815,548	4,287,269	3,713,934	5,491,875	6,092,872	6,625,971
Miscellaneous	(600,426)	(2,073,334)	(1,336,209)	(292,038)	(587,936)	915,076
Special Infrastructure Account	81,318	96,650	154,435	442,204	492,204	525,000
Functional Total	11,715,052	11,602,004	12,469,580	16,671,635	18,081,363	21,247,901
TOTAL STATE FUNDS SPENDING	148,015,197	164,482,165	177,153,222	184,891,824	190,867,119	198,111,896

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

	FY 2025 Actuals	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT						
Agriculture and Markets, Department of	52,416	52,768	77,350	43,500	43,500	43,500
Alcoholic Beverage Control, Division of	200	5,200	20,024	72,524	72,524	72,524
Economic Development Capital	5,572	8,000	8,000	8,000	8,000	8,000
Economic Development, Department of	46,855	60,110	49,444	49,444	49,444	49,444
Empire State Development Corporation	1,459,791	922,184	1,175,423	1,210,639	1,208,109	1,208,109
Energy Research and Development Authority, New York State	127,956	0	0	0	0	0
Financial Services, Department of	74,507	102,222	102,272	102,272	102,272	102,272
Lake Ontario Resiliency/Economic Development	4,926	0	0	0	0	0
Nonprofit Infrastructure Capital Investment Program	11,934	25,000	15,000	15,000	8,711	0
Olympic Regional Development Authority	0	0	0	0	3,300	3,300
Power Authority, New York	2,396	0	0	0	0	0
Public Service Department	51,728	3,633	14,133	28,633	39,633	20,633
Regional Economic Development Program	1,918	0	0	0	0	0
Strategic Investment Program	1,597	0	0	0	0	0
Functional Total	1,841,796	1,179,117	1,461,646	1,530,012	1,535,493	1,507,782
PARKS AND THE ENVIRONMENT						
Environmental Conservation, Department of	398,542	315,218	326,133	316,133	316,133	316,133
Parks, Recreation and Historic Preservation, Office of	7,148	12,200	6,750	6,750	6,750	6,750
Functional Total	405,690	327,418	332,883	322,883	322,883	322,883
TRANSPORTATION						
Metropolitan Transportation Authority	700,000	1,310,000	1,630,266	884,867	514,235	400,000
Transportation, Department of	6,223,790	6,541,217	6,810,454	6,590,440	6,562,049	6,562,974
Functional Total	6,923,790	7,851,217	8,440,720	7,475,307	7,076,284	6,962,974
HEALTH						
Aging, Office for the	189,434	232,372	235,314	192,314	192,164	192,164
Health, Department of	34,321,880	38,090,421	42,806,545	46,132,065	48,442,760	50,977,475
<i>Medical Assistance</i>	30,352,454	33,306,663	37,915,686	41,606,227	43,839,322	46,552,275
<i>Essential Plan</i>	12,615	18,000	18,000	18,000	18,000	18,000
<i>Medicaid Administration</i>	864,239	947,697	895,231	620,231	620,231	620,231
<i>Public Health</i>	3,092,572	3,818,061	3,977,628	3,887,607	3,965,207	3,786,969
Functional Total	34,511,314	38,322,793	43,041,859	46,324,379	48,634,924	51,169,639
SOCIAL WELFARE						
Children and Family Services, Office of	2,742,551	3,065,967	4,762,060	5,108,453	5,383,560	5,424,964
<i>OCFS</i>	2,670,017	2,948,037	4,642,130	4,987,523	5,260,630	5,302,034
<i>OCFS - Other</i>	72,534	117,930	119,930	120,930	122,930	122,930
Housing and Community Renewal, Division of	1,578,127	1,653,775	2,004,659	2,163,234	1,928,327	1,255,992
Human Rights, Division of	285	500	500	500	500	500
Labor, Department of	29,393	42,895	29,150	31,650	31,650	31,650
National and Community Service	0	511	432	432	432	432
Temporary and Disability Assistance, Office of	2,645,999	3,341,507	2,182,652	2,171,419	2,269,851	2,388,321
<i>Welfare Assistance</i>	1,272,095	1,408,522	1,363,712	1,380,912	1,398,312	1,433,012
<i>All Other</i>	1,373,904	1,932,985	818,940	790,507	871,539	955,309
Functional Total	6,996,355	8,105,155	8,979,453	9,475,688	9,614,320	9,101,859
MENTAL HYGIENE						
Addiction Services and Supports, Office of	524,976	736,357	732,989	731,465	717,911	735,150
<i>OASAS</i>	490,293	687,133	699,436	697,912	684,358	701,597
<i>OASAS - Other</i>	34,683	49,224	33,553	33,553	33,553	33,553
Justice Center	696	753	627	627	627	627
Mental Health, Office of	2,247,948	2,713,654	3,375,788	3,394,363	3,578,959	3,622,515
<i>OMH</i>	1,846,001	2,083,323	2,657,132	2,699,986	2,885,786	2,933,316
<i>OMH - Other</i>	401,947	630,331	718,656	694,377	693,173	689,199
People with Developmental Disabilities, Office for	3,462,912	5,476,578	5,766,164	5,056,569	5,188,116	5,279,375
<i>OPWDD</i>	471,987	507,580	490,694	496,394	497,894	497,894
<i>OPWDD - Other</i>	2,990,925	4,968,998	5,275,470	4,560,175	4,690,222	4,781,481
Functional Total	6,236,532	8,927,342	9,875,568	9,183,024	9,485,613	9,637,667
PUBLIC PROTECTION/CRIMINAL JUSTICE						
Corrections and Community Supervision, Department of	19,704	70,635	23,906	23,906	24,656	24,656
<i>DOCCS</i>	6,831	65,235	18,506	18,506	19,256	19,256
<i>DOCCS - Other</i>	12,873	5,400	5,400	5,400	5,400	5,400
Criminal Justice Services, Division of	600,818	562,892	570,854	493,854	493,854	493,854
Homeland Security and Emergency Services, Division of	97,968	140,216	145,929	146,822	146,822	144,822
Indigent Legal Services, Office of	340,306	396,030	392,696	300,696	335,696	335,696
Military and Naval Affairs, Division of	2,243	1,777	1,801	1,821	1,821	1,821
State Police, Division of	2	0	0	0	0	0
Victim Services, Office of	28,241	59,160	92,558	120,858	120,858	120,858
Functional Total	1,089,282	1,230,710	1,227,744	1,087,957	1,123,707	1,121,707
HIGHER EDUCATION						
City University of New York	2,115,628	2,290,646	2,341,692	2,413,503	2,437,730	2,463,300
Higher Education Facilities Capital Matching Grants Program	14,829	35,150	34,150	20,150	14,150	14,150
Higher Education Services Corporation, New York State	612,464	653,199	688,521	709,049	720,789	720,289
State University of New York	551,505	607,297	593,567	591,154	590,569	577,935
Functional Total	3,294,426	3,586,292	3,657,930	3,733,856	3,763,238	3,775,674
EDUCATION						
Arts, Council on the	83,893	91,833	61,783	41,783	41,783	41,612

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

	FY 2025 Actuals	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected
Education, Department of	39,811,465	41,983,371	43,633,085	45,254,941	46,914,787	48,485,603
<i>School Aid</i>	35,288,631	37,214,419	38,703,007	40,268,199	41,859,681	43,303,139
<i>School Aid – Other</i>	136,579	140,300	140,300	140,300	140,300	140,300
<i>STAR Property Tax Relief</i>	1,448,470	1,351,911	1,294,991	1,221,842	1,155,205	1,110,000
<i>Special Education Categorical Programs</i>	1,608,680	1,700,497	1,797,361	1,897,931	1,999,141	2,106,694
<i>All Other</i>	1,329,105	1,576,244	1,697,426	1,726,669	1,760,460	1,825,470
Functional Total	39,895,358	42,075,204	43,694,868	45,296,724	46,956,570	48,527,215
GENERAL GOVERNMENT						
Civil Service, Department of	7	300	300	300	300	300
Elections, State Board of	42,460	17,500	107,700	17,700	57,700	17,700
Gaming Commission, New York State	109,145	156,900	134,200	134,200	128,400	128,400
General Services, Office of	22,018	0	0	0	0	0
Prevention of Domestic Violence, Office for	7,709	9,262	9,212	9,212	9,212	9,212
State, Department of	108,146	201,855	159,814	134,143	114,143	114,143
Taxation and Finance, Department of	4,017	6,776	6,776	6,776	6,776	6,776
Veterans' Services, Department of	13,200	13,455	9,398	9,333	9,283	9,283
Functional Total	306,702	406,048	427,400	311,664	325,814	285,814
ELECTED OFFICIALS						
Judiciary	230,866	327,600	364,900	364,900	364,900	364,900
Law, Department of	36,096	59,586	5,000	0	0	0
Functional Total	266,962	387,186	369,900	364,900	364,900	364,900
LOCAL GOVERNMENT ASSISTANCE						
Aid and Incentives for Municipalities	775,872	777,542	903,941	738,941	739,041	738,941
County-Wide Shared Services Initiative	3,812	5,000	5,000	0	0	0
Miscellaneous Financial Assistance	21,339	54,249	553,750	23,750	23,750	23,750
Municipalities with VLT Facilities	30,120	30,119	30,119	30,119	30,119	30,119
Small Government Assistance	217	218	218	218	218	218
Functional Total	831,360	867,128	1,493,028	793,028	793,128	793,028
ALL OTHER CATEGORIES						
Arts and Cultural Facilities Improvement	9,782	21,835	40,000	40,000	55,000	47,200
Community Resiliency, Economic Sustainability and Technology	33,324	0	0	0	0	0
Local Community Assistance Program	7,067	0	0	0	0	0
Miscellaneous	(296,924)	(761,663)	(263,163)	86,837	86,837	1,086,837
Special Infrastructure Account	78,843	267,973	528,012	247,852	247,852	247,852
Functional Total	(167,908)	(471,855)	304,849	374,689	389,689	1,381,889
TOTAL ASSISTANCE AND GRANTS SPENDING	102,431,659	112,793,755	123,307,848	126,274,111	130,386,563	134,953,031

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

	FY 2025 Actuals	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT						
Agriculture and Markets, Department of	47,426	51,436	74,500	73,635	73,893	73,980
Alcoholic Beverage Control, Division of	58,235	61,751	81,979	66,088	66,110	66,110
Economic Development, Department of	21,323	18,211	18,211	18,211	18,211	18,211
Financial Services, Department of	246,300	218,440	250,814	247,060	244,560	244,560
Olympic Regional Development Authority	11,404	9,354	9,054	9,054	9,054	9,054
Public Service Department	64,016	77,812	81,040	82,712	84,258	84,872
Functional Total	448,704	437,004	515,598	496,760	496,086	496,787
PARKS AND THE ENVIRONMENT						
Adirondack Park Agency	5,936	6,341	6,389	6,398	6,452	6,461
Environmental Conservation, Department of	293,704	297,444	296,133	298,743	302,233	302,727
Parks, Recreation and Historic Preservation, Office of	253,937	260,015	266,720	265,393	265,759	266,135
Functional Total	553,577	563,800	569,242	570,534	574,444	575,323
TRANSPORTATION						
Motor Vehicles, Department of	60,861	62,926	62,926	63,387	63,387	63,387
Transportation, Department of	401,156	373,850	384,618	395,681	407,518	419,714
Waterfront Commission	4,045	4,432	5,503	5,978	6,071	6,071
Functional Total	466,062	441,208	453,047	465,046	476,976	489,172
HEALTH						
Aging, Office for the	3,241	4,336	4,336	4,336	4,336	4,336
Health, Department of	834,072	940,749	1,062,427	1,107,510	1,103,405	1,129,754
<i>Essential Plan</i>	18,455	0	94,251	111,198	118,642	153,440
<i>Medicaid Administration</i>	373,964	395,413	383,190	410,296	390,925	374,680
<i>Public Health</i>	441,653	545,336	584,986	586,016	593,838	601,634
Medicaid Inspector General, Office of the	19,195	20,143	25,623	25,623	25,623	25,623
Functional Total	856,508	965,228	1,092,386	1,137,469	1,133,364	1,159,713
SOCIAL WELFARE						
Children and Family Services, Office of	236,550	269,375	286,023	316,289	316,289	316,289
<i>OCFS</i>	236,550	269,375	286,023	316,289	316,289	316,289
Housing and Community Renewal, Division of	60,548	70,393	73,743	74,641	71,641	71,641
Human Rights, Division of	19,362	26,028	30,055	30,055	30,055	30,055
Labor, Department of	60,173	69,826	82,239	73,239	73,239	73,239
National and Community Service	352	358	361	361	361	361
Temporary and Disability Assistance, Office of	151,954	151,519	226,856	199,236	185,336	185,336
<i>All Other</i>	151,954	151,519	226,856	199,236	185,336	185,336
Functional Total	528,939	587,499	699,277	693,821	676,921	676,921
MENTAL HYGIENE						
Addiction Services and Supports, Office of	112,727	137,064	145,921	147,411	149,487	151,602
<i>OASAS</i>	48,099	63,263	66,627	69,375	69,386	69,401
<i>OASAS - Other</i>	64,628	73,801	79,294	78,036	80,101	82,201
Developmental Disabilities, State Council on	0	1,500	1,500	1,500	1,500	1,500
Justice Center	37,648	40,476	41,027	41,586	42,154	42,733
Mental Health, Office of	1,986,421	2,169,880	2,230,262	2,255,435	2,288,571	2,321,794
<i>OMH</i>	578,408	605,735	620,835	623,446	632,753	642,054
<i>OMH - Other</i>	1,408,013	1,564,145	1,609,427	1,631,989	1,655,818	1,679,740
People with Developmental Disabilities, Office for	1,708,778	1,843,606	1,834,725	1,858,100	1,881,339	1,904,925
<i>OPWDD</i>	20,834	18,202	15,202	15,202	15,202	15,202
<i>OPWDD - Other</i>	1,687,944	1,825,404	1,819,523	1,842,898	1,866,137	1,889,723
Functional Total	3,845,574	4,192,526	4,253,435	4,304,032	4,363,051	4,422,554
PUBLIC PROTECTION/CRIMINAL JUSTICE						
Correction, Commission of	4,371	6,659	6,851	6,795	6,795	6,795
Corrections and Community Supervision, Department of	2,956,031	3,145,114	3,094,853	3,149,051	3,149,051	3,149,051
<i>DOCCS</i>	2,956,031	3,145,114	3,094,853	3,149,051	3,149,051	3,149,051
Criminal Justice Services, Division of	61,369	55,606	57,402	58,944	58,944	58,944
Homeland Security and Emergency Services, Division of	58,664	76,419	92,066	89,286	89,286	89,286
Indigent Legal Services, Office of	5,765	5,602	6,057	6,155	6,155	6,155
Judicial Conduct, Commission on	8,246	9,330	9,330	9,330	9,330	9,330
Judicial Nomination, Commission on	0	30	30	30	30	30
Judicial Screening Committees, New York State	2	38	38	38	38	38
Military and Naval Affairs, Division of	298,982	800,954	687,390	137,155	139,574	142,042
Prosecutorial Conduct, Commission on	420	1,500	3,000	3,000	3,000	3,000
State Police, Division of	889,373	1,062,526	966,456	984,679	983,686	982,794
Statewide Financial System	33,508	35,267	36,384	38,236	35,163	34,753
Victim Services, Office of	5,571	12,935	13,534	13,666	13,666	13,666
Functional Total	4,322,302	5,211,980	4,973,391	4,496,365	4,494,718	4,495,884
HIGHER EDUCATION						
City University of New York	250	0	0	0	0	0
Higher Education Services Corporation, New York State	15,655	20,718	28,318	29,519	30,664	30,331
State University of New York	7,941,211	8,787,771	9,418,104	9,723,991	10,101,917	10,496,860
Functional Total	7,957,116	8,808,489	9,446,422	9,753,510	10,132,581	10,527,191

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

	<u>FY 2025 Actuals</u>	<u>FY 2026 Projected</u>	<u>FY 2027 Projected</u>	<u>FY 2028 Projected</u>	<u>FY 2029 Projected</u>	<u>FY 2030 Projected</u>
EDUCATION						
Arts, Council on the	4,691	7,541	7,858	7,770	7,775	7,781
Education, Department of	<u>177,511</u>	<u>200,226</u>	<u>197,009</u>	<u>199,455</u>	<u>199,155</u>	<u>199,155</u>
<i>All Other</i>	<u>177,511</u>	<u>200,226</u>	<u>197,009</u>	<u>199,455</u>	<u>199,155</u>	<u>199,155</u>
Functional Total	<u>182,202</u>	<u>207,767</u>	<u>204,867</u>	<u>207,225</u>	<u>206,930</u>	<u>206,936</u>
GENERAL GOVERNMENT						
Budget, Division of the	32,829	39,698	38,993	38,993	38,993	38,993
Civil Service, Department of	36,604	48,313	57,239	55,953	54,515	54,915
Deferred Compensation Board	501	612	917	917	917	917
Elections, State Board of	20,602	30,318	33,363	33,258	33,008	33,008
Employee Relations, Office of	7,899	8,894	13,982	12,082	12,082	12,082
Ethics and Lobbying, Independent Commission on	6,876	8,355	8,575	8,575	8,575	8,575
Gaming Commission, New York State	45,702	61,319	62,845	63,865	63,865	63,865
General Services, Office of	141,717	154,395	177,055	157,746	155,355	155,904
Information Technology Services, Office of	741,257	764,023	787,513	788,447	789,639	790,406
Inspector General, Office of the	9,708	10,791	11,752	11,752	11,752	11,752
Labor Management Committees	28,591	34,715	35,452	35,452	35,452	35,452
Prevention of Domestic Violence, Office for	3,291	3,694	4,287	4,331	4,338	4,338
Public Employment Relations Board	4,433	5,174	5,967	5,967	5,967	5,967
State, Department of	64,056	76,074	80,453	80,453	80,453	80,453
Tax Appeals, Division of	3,225	4,232	3,882	3,882	3,882	3,882
Taxation and Finance, Department of	336,402	350,768	356,018	356,687	356,811	356,811
Veterans' Services, Department of	7,998	8,825	8,756	8,756	8,756	8,756
Welfare Inspector General, Office of	600	747	836	836	836	836
Workers' Compensation Board	<u>150,373</u>	<u>153,479</u>	<u>173,274</u>	<u>172,745</u>	<u>172,745</u>	<u>172,745</u>
Functional Total	<u>1,642,664</u>	<u>1,764,426</u>	<u>1,861,159</u>	<u>1,840,697</u>	<u>1,837,941</u>	<u>1,839,657</u>
ELECTED OFFICIALS						
Audit and Control, Department of	193,568	207,336	226,235	229,846	229,846	229,846
Executive Chamber	22,718	24,203	26,946	26,946	26,946	26,946
Judiciary	2,387,799	2,644,700	2,806,400	2,806,400	2,806,400	2,806,400
Law, Department of	251,630	289,763	306,619	311,076	311,076	311,076
Legislature	265,004	303,546	312,624	312,624	312,624	312,624
Lieutenant Governor, Office of the	745	46	283	1,217	1,217	1,217
Functional Total	<u>3,121,464</u>	<u>3,469,594</u>	<u>3,679,107</u>	<u>3,688,109</u>	<u>3,688,109</u>	<u>3,688,109</u>
ALL OTHER CATEGORIES						
Long-Term Debt Service	39,853	41,015	38,515	38,515	38,515	38,515
Miscellaneous	<u>(388,998)</u>	<u>4,984</u>	<u>200,199</u>	<u>900,208</u>	<u>650,217</u>	<u>1,150,226</u>
Functional Total	<u>(349,145)</u>	<u>45,999</u>	<u>238,714</u>	<u>938,723</u>	<u>688,732</u>	<u>1,188,741</u>
TOTAL STATE OPERATIONS SPENDING	<u>23,575,967</u>	<u>26,695,520</u>	<u>27,986,645</u>	<u>28,592,291</u>	<u>28,769,853</u>	<u>29,766,988</u>

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

	FY 2025 Actuals	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT						
Agriculture and Markets, Department of	39,585	43,953	46,041	46,067	46,175	46,262
Alcoholic Beverage Control, Division of	29,623	37,009	38,832	39,448	39,448	39,448
Economic Development, Department of	16,284	13,928	13,928	13,928	13,928	13,928
Financial Services, Department of	181,736	163,054	182,954	185,864	185,864	185,864
Olympic Regional Development Authority	6,789	2,838	2,838	2,838	2,838	2,838
Public Service Department	55,449	63,509	65,861	67,364	69,260	69,760
Functional Total	329,466	324,291	350,454	355,509	357,513	358,100
PARKS AND THE ENVIRONMENT						
Adirondack Park Agency	4,790	5,166	5,282	5,291	5,300	5,309
Environmental Conservation, Department of	246,153	251,056	246,295	248,405	248,895	249,389
Parks, Recreation and Historic Preservation, Office of	195,050	210,043	210,293	210,614	210,945	211,285
Functional Total	445,993	466,265	461,870	464,310	465,140	465,983
TRANSPORTATION						
Motor Vehicles, Department of	43,222	49,473	49,473	49,797	49,797	49,797
Transportation, Department of	213,183	189,824	195,504	201,378	207,392	213,588
Waterfront Commission	3,371	3,713	3,979	4,104	4,180	4,180
Functional Total	259,776	243,010	248,956	255,279	261,369	267,565
HEALTH						
Aging, Office for the	3,103	4,196	4,196	4,196	4,196	4,196
Health, Department of	349,722	383,887	407,212	414,681	416,856	418,679
<i>Essential Plan</i>	872	0	3,025	7,796	8,245	9,302
<i>Medicaid Administration</i>	62,482	73,110	75,229	75,669	76,020	76,628
<i>Public Health</i>	286,368	310,777	328,958	331,216	332,591	332,749
Medicaid Inspector General, Office of the	16,661	17,523	23,003	23,003	23,003	23,003
Functional Total	369,486	405,606	434,411	441,880	444,055	445,878
SOCIAL WELFARE						
Children and Family Services, Office of	165,874	176,418	183,706	199,700	199,700	199,700
<i>OCFS</i>	165,874	176,418	183,706	199,700	199,700	199,700
Housing and Community Renewal, Division of	48,169	54,760	53,929	53,929	53,929	53,929
Human Rights, Division of	16,394	21,714	23,840	23,840	23,840	23,840
Labor, Department of	38,204	42,271	48,339	48,339	48,339	48,339
National and Community Service	351	349	352	352	352	352
Temporary and Disability Assistance, Office of	72,090	81,139	88,272	97,062	97,062	97,062
<i>All Other</i>	72,090	81,139	88,272	97,062	97,062	97,062
Functional Total	341,082	376,651	398,438	423,222	423,222	423,222
MENTAL HYGIENE						
Addiction Services and Supports, Office of	75,877	90,986	93,435	94,361	95,296	96,240
<i>OASAS</i>	27,845	33,917	31,486	34,578	34,368	34,154
<i>OASAS - Other</i>	48,032	57,069	61,949	59,783	60,928	62,086
Developmental Disabilities, State Council on	0	1,500	1,500	1,500	1,500	1,500
Justice Center	29,080	31,595	31,911	32,230	32,552	32,878
Mental Health, Office of	1,458,619	1,587,316	1,643,401	1,658,782	1,675,707	1,692,762
<i>OMH</i>	411,217	485,029	500,189	502,966	507,734	512,508
<i>OMH - Other</i>	1,047,402	1,102,287	1,143,212	1,155,816	1,167,973	1,180,254
People with Developmental Disabilities, Office for	1,478,845	1,588,593	1,592,700	1,610,195	1,626,401	1,642,768
<i>OPWDD</i>	377	0	0	0	0	0
<i>OPWDD - Other</i>	1,478,468	1,588,593	1,592,700	1,610,195	1,626,401	1,642,768
Functional Total	3,042,421	3,299,990	3,362,947	3,397,068	3,431,456	3,466,148
PUBLIC PROTECTION/CRIMINAL JUSTICE						
Correction, Commission of	4,172	5,384	6,220	6,166	6,166	6,166
Corrections and Community Supervision, Department of	2,374,875	2,580,954	2,509,734	2,553,932	2,553,932	2,553,932
<i>DOCCS</i>	2,374,875	2,580,954	2,509,734	2,553,932	2,553,932	2,553,932
Criminal Justice Services, Division of	38,480	43,190	44,287	45,736	45,736	45,736
Homeland Security and Emergency Services, Division of	36,054	47,860	54,155	55,680	55,680	55,680
Indigent Legal Services, Office of	5,033	4,579	4,986	5,066	5,066	5,066
Judicial Conduct, Commission on	6,040	7,130	7,200	7,200	7,200	7,200
Military and Naval Affairs, Division of	248,073	587,624	514,439	120,976	123,395	125,863
Prosecutorial Conduct, Commission on	239	957	2,307	2,307	2,307	2,307
State Police, Division of	782,564	954,570	853,901	870,867	869,874	868,982
Statewide Financial System	13,852	13,068	13,336	13,336	13,336	13,336
Victim Services, Office of	4,470	4,821	4,920	4,997	4,997	4,997
Functional Total	3,513,852	4,250,137	4,015,485	3,686,263	3,687,689	3,689,265
HIGHER EDUCATION						
Higher Education Services Corporation, New York State	9,070	11,200	12,218	13,144	13,169	13,169
State University of New York	4,988,976	5,412,502	5,849,067	6,016,488	6,237,868	6,469,011
Functional Total	4,998,046	5,423,702	5,861,285	6,029,632	6,251,037	6,482,180
EDUCATION						
Arts, Council on the	3,137	3,824	3,885	3,886	3,886	3,886
Education, Department of	112,776	116,672	122,092	123,603	123,603	123,603
<i>All Other</i>	112,776	116,672	122,092	123,603	123,603	123,603
Functional Total	115,913	120,496	125,977	127,489	127,489	127,489

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

	FY 2025 Actuals	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected
GENERAL GOVERNMENT						
Budget, Division of the	31,268	33,353	34,953	34,953	34,953	34,953
Civil Service, Department of	28,243	29,923	35,202	35,052	34,114	34,114
Deferred Compensation Board	483	523	793	793	793	793
Elections, State Board of	13,335	18,830	21,200	21,460	21,460	21,460
Employee Relations, Office of	7,550	8,666	11,849	11,849	11,849	11,849
Ethics and Lobbying, Independent Commission on	5,746	6,781	7,206	7,206	7,206	7,206
Gaming Commission, New York State	32,309	35,880	37,398	38,398	38,398	38,398
General Services, Office of	50,841	51,454	51,188	51,188	51,188	51,488
Information Technology Services, Office of	367,131	397,529	396,400	397,514	399,153	399,920
Inspector General, Office of the	7,614	8,899	9,523	9,523	9,523	9,523
Labor Management Committees	7,245	6,939	6,058	6,058	6,058	6,058
Prevention of Domestic Violence, Office for	2,839	2,933	3,533	3,573	3,573	3,573
Public Employment Relations Board	4,151	4,760	5,527	5,527	5,527	5,527
State, Department of	44,873	48,685	49,785	49,785	49,785	49,785
Tax Appeals, Division of	2,962	3,792	3,442	3,442	3,442	3,442
Taxation and Finance, Department of	279,632	271,359	277,946	280,573	280,697	280,697
Veterans' Services, Department of	7,157	8,068	7,997	7,997	7,997	7,997
Welfare Inspector General, Office of	594	713	727	727	727	727
Workers' Compensation Board	96,093	96,171	98,009	98,009	98,009	98,009
Functional Total	<u>990,066</u>	<u>1,035,258</u>	<u>1,058,736</u>	<u>1,063,627</u>	<u>1,064,452</u>	<u>1,065,519</u>
ELECTED OFFICIALS						
Audit and Control, Department of	148,215	167,374	179,837	182,680	182,680	182,680
Executive Chamber	18,140	19,431	22,174	22,174	22,174	22,174
Judiciary	1,950,092	2,170,300	2,296,300	2,296,300	2,296,300	2,296,300
Law, Department of	188,181	212,785	225,536	228,790	228,790	228,790
Legislature	201,582	232,372	238,836	238,836	238,836	238,836
Lieutenant Governor, Office of the	689	0	156	1,090	1,090	1,090
Functional Total	<u>2,506,899</u>	<u>2,802,262</u>	<u>2,962,839</u>	<u>2,969,870</u>	<u>2,969,870</u>	<u>2,969,870</u>
ALL OTHER CATEGORIES						
Miscellaneous	2,110	2,905	292,603	942,612	692,621	942,630
Functional Total	<u>2,110</u>	<u>2,905</u>	<u>292,603</u>	<u>942,612</u>	<u>692,621</u>	<u>942,630</u>
TOTAL PERSONAL SERVICE SPENDING	<u><u>16,915,110</u></u>	<u><u>18,750,573</u></u>	<u><u>19,574,001</u></u>	<u><u>20,156,761</u></u>	<u><u>20,175,913</u></u>	<u><u>20,703,849</u></u>

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

	FY 2025 Actuals	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT						
Agriculture and Markets, Department of	7,841	7,483	28,459	27,568	27,718	27,718
Alcoholic Beverage Control, Division of	28,612	24,742	43,147	26,640	26,662	26,662
Economic Development, Department of	5,039	4,283	4,283	4,283	4,283	4,283
Financial Services, Department of	64,564	55,386	67,860	61,196	58,696	58,696
Olympic Regional Development Authority	4,615	6,516	6,216	6,216	6,216	6,216
Public Service Department	8,567	14,303	15,179	15,348	14,998	15,112
Functional Total	119,238	112,713	165,144	141,251	138,573	138,687
PARKS AND THE ENVIRONMENT						
Adirondack Park Agency	1,146	1,175	1,107	1,107	1,152	1,152
Environmental Conservation, Department of	47,551	46,388	49,838	50,338	53,338	53,338
Parks, Recreation and Historic Preservation, Office of	58,887	49,972	56,427	54,779	54,814	54,850
Functional Total	107,584	97,535	107,372	106,224	109,304	109,340
TRANSPORTATION						
Motor Vehicles, Department of	17,639	13,453	13,453	13,590	13,590	13,590
Transportation, Department of	187,973	184,026	189,114	194,303	200,126	206,126
Waterfront Commission	674	719	1,524	1,874	1,891	1,891
Functional Total	206,286	198,198	204,091	209,767	215,607	221,607
HEALTH						
Aging, Office for the	138	140	140	140	140	140
Health, Department of	484,350	556,862	655,215	692,829	686,549	711,075
<i>Essential Plan</i>	17,583	0	91,226	103,402	110,397	144,138
<i>Medicaid Administration</i>	311,482	322,303	307,961	334,627	314,905	298,052
<i>Public Health</i>	155,285	234,559	256,028	254,800	261,247	268,885
Medicaid Inspector General, Office of the	2,534	2,620	2,620	2,620	2,620	2,620
Functional Total	487,022	559,622	657,975	695,589	689,309	713,835
SOCIAL WELFARE						
Children and Family Services, Office of	70,676	92,957	102,317	116,589	116,589	116,589
<i>OCFS</i>	70,676	92,957	102,317	116,589	116,589	116,589
Housing and Community Renewal, Division of	12,379	15,633	19,814	20,712	17,712	17,712
Human Rights, Division of	2,968	4,314	6,215	6,215	6,215	6,215
Labor, Department of	21,969	27,555	33,900	24,900	24,900	24,900
National and Community Service	1	9	9	9	9	9
Temporary and Disability Assistance, Office of	79,864	70,380	138,584	102,174	88,274	88,274
<i>All Other</i>	79,864	70,380	138,584	102,174	88,274	88,274
Functional Total	187,857	210,848	300,839	270,599	253,699	253,699
MENTAL HYGIENE						
Addiction Services and Supports, Office of	36,850	46,078	52,486	53,050	54,191	55,362
<i>OASAS</i>	20,254	29,346	35,141	34,797	35,018	35,247
<i>OASAS - Other</i>	16,596	16,732	17,345	18,253	19,173	20,115
Justice Center	8,568	8,881	9,116	9,356	9,602	9,855
Mental Health, Office of	527,802	582,564	586,861	596,653	612,864	629,032
<i>OMH</i>	167,191	120,706	120,646	120,480	125,019	129,546
<i>OMH - Other</i>	360,611	461,858	466,215	476,173	487,845	499,486
People with Developmental Disabilities, Office for	229,933	255,013	242,025	247,905	254,938	262,157
<i>OPWDD</i>	20,457	18,202	15,202	15,202	15,202	15,202
<i>OPWDD - Other</i>	209,476	236,811	226,823	232,703	239,736	246,955
Functional Total	803,153	892,536	890,488	906,964	931,595	956,406
PUBLIC PROTECTION/CRIMINAL JUSTICE						
Correction, Commission of	199	1,275	631	629	629	629
Corrections and Community Supervision, Department of	581,156	564,160	585,119	595,119	595,119	595,119
<i>DOCCS</i>	581,156	564,160	585,119	595,119	595,119	595,119
Criminal Justice Services, Division of	22,889	12,416	13,115	13,208	13,208	13,208
Homeland Security and Emergency Services, Division of	22,610	28,559	37,911	33,606	33,606	33,606
Indigent Legal Services, Office of	732	1,023	1,071	1,089	1,089	1,089
Judicial Conduct, Commission on	2,206	2,200	2,130	2,130	2,130	2,130
Judicial Nomination, Commission on	0	30	30	30	30	30
Judicial Screening Committees, New York State	2	38	38	38	38	38
Military and Naval Affairs, Division of	50,909	213,330	172,951	16,179	16,179	16,179
Prosecutorial Conduct, Commission on	181	543	693	693	693	693
State Police, Division of	106,809	107,956	112,555	113,812	113,812	113,812
Statewide Financial System	19,656	22,199	23,048	24,900	21,827	21,417
Victim Services, Office of	1,101	8,114	8,614	8,669	8,669	8,669
Functional Total	808,450	961,843	957,906	810,102	807,029	806,619
HIGHER EDUCATION						
City University of New York	250	0	0	0	0	0
Higher Education Services Corporation, New York State	6,585	9,518	16,100	16,375	17,495	17,162
State University of New York	2,952,235	3,375,269	3,569,037	3,707,503	3,864,049	4,027,849
Functional Total	2,959,070	3,384,787	3,585,137	3,723,878	3,881,544	4,045,011

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

	FY 2025 Actuals	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected
EDUCATION						
Arts, Council on the	1,554	3,717	3,973	3,884	3,889	3,895
Education, Department of	<u>64,735</u>	<u>83,554</u>	<u>74,917</u>	<u>75,852</u>	<u>75,552</u>	<u>75,552</u>
<i>All Other</i>	<u>64,735</u>	<u>83,554</u>	<u>74,917</u>	<u>75,852</u>	<u>75,552</u>	<u>75,552</u>
Functional Total	<u>66,289</u>	<u>87,271</u>	<u>78,890</u>	<u>79,736</u>	<u>79,441</u>	<u>79,447</u>
GENERAL GOVERNMENT						
Budget, Division of the	1,561	6,345	4,040	4,040	4,040	4,040
Civil Service, Department of	8,361	18,390	22,037	20,901	20,401	20,801
Deferred Compensation Board	18	89	124	124	124	124
Elections, State Board of	7,267	11,488	12,163	11,798	11,548	11,548
Employee Relations, Office of	349	228	2,133	233	233	233
Ethics and Lobbying, Independent Commission on	1,130	1,574	1,369	1,369	1,369	1,369
Gaming Commission, New York State	13,393	25,439	25,447	25,467	25,467	25,467
General Services, Office of	90,876	102,941	125,867	106,558	104,167	104,416
Information Technology Services, Office of	374,126	366,494	391,113	390,933	390,486	390,486
Inspector General, Office of the	2,094	1,892	2,229	2,229	2,229	2,229
Labor Management Committees	21,346	27,776	29,394	29,394	29,394	29,394
Prevention of Domestic Violence, Office for	452	761	754	758	765	765
Public Employment Relations Board	282	414	440	440	440	440
State, Department of	19,183	27,389	30,668	30,668	30,668	30,668
Tax Appeals, Division of	263	440	440	440	440	440
Taxation and Finance, Department of	56,770	79,409	78,072	76,114	76,114	76,114
Veterans' Services, Department of	841	757	759	759	759	759
Welfare Inspector General, Office of	6	34	109	109	109	109
Workers' Compensation Board	54,280	57,308	75,265	74,736	74,736	74,736
Functional Total	<u>652,598</u>	<u>729,168</u>	<u>802,423</u>	<u>777,070</u>	<u>773,489</u>	<u>774,138</u>
ELECTED OFFICIALS						
Audit and Control, Department of	45,353	39,962	46,398	47,166	47,166	47,166
Executive Chamber	4,578	4,772	4,772	4,772	4,772	4,772
Judiciary	437,707	474,400	510,100	510,100	510,100	510,100
Law, Department of	63,449	76,978	81,083	82,286	82,286	82,286
Legislature	63,422	71,174	73,788	73,788	73,788	73,788
Lieutenant Governor, Office of the	56	46	127	127	127	127
Functional Total	<u>614,565</u>	<u>667,332</u>	<u>716,268</u>	<u>718,239</u>	<u>718,239</u>	<u>718,239</u>
ALL OTHER CATEGORIES						
Long-Term Debt Service	39,853	41,015	38,515	38,515	38,515	38,515
Miscellaneous	<u>(391,108)</u>	<u>2,079</u>	<u>(92,404)</u>	<u>(42,404)</u>	<u>(42,404)</u>	<u>207,596</u>
Functional Total	<u>(351,255)</u>	<u>43,094</u>	<u>(53,889)</u>	<u>(3,889)</u>	<u>(3,889)</u>	<u>246,111</u>
TOTAL NON-PERSONAL SERVICE/INDIRECT COSTS SPENDING	<u>6,660,857</u>	<u>7,944,947</u>	<u>8,412,644</u>	<u>8,435,530</u>	<u>8,593,940</u>	<u>9,063,139</u>

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

	FY 2025 Actuals	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT						
Agriculture and Markets, Department of	1,140	2,296	2,296	2,296	2,296	2,296
Alcoholic Beverage Control, Division of	12,016	14,704	14,877	15,093	15,093	15,093
Economic Development, Department of	0	28	28	28	28	28
Financial Services, Department of	117,259	116,803	129,449	131,000	131,000	131,000
Olympic Regional Development Authority	0	1,500	1,500	1,500	1,500	1,500
Public Service Department	36,887	41,407	44,294	46,859	49,815	50,457
Functional Total	167,302	176,738	192,444	196,776	199,732	200,374
PARKS AND THE ENVIRONMENT						
Environmental Conservation, Department of	46,341	48,931	48,931	48,931	48,931	48,931
Parks, Recreation and Historic Preservation, Office of	6,692	5,560	5,560	5,560	5,560	5,560
Functional Total	53,033	54,491	54,491	54,491	54,491	54,491
TRANSPORTATION						
Motor Vehicles, Department of	21,944	26,767	26,767	26,767	26,767	26,767
Transportation, Department of	1,973	2,348	2,470	2,893	2,954	3,033
Waterfront Commission	55	0	0	0	0	0
Functional Total	23,972	29,115	29,237	29,660	29,721	29,800
HEALTH						
Health, Department of	36,895	58,636	59,566	59,771	60,045	60,139
<i>Medicaid Administration</i>	5,185	10,001	10,001	10,001	10,001	10,001
<i>Public Health</i>	31,710	48,635	49,565	49,770	50,044	50,138
Functional Total	36,895	58,636	59,566	59,771	60,045	60,139
SOCIAL WELFARE						
Children and Family Services, Office of	1,910	2,600	2,701	2,787	2,787	2,787
<i>OCFS</i>	1,910	2,600	2,701	2,787	2,787	2,787
Housing and Community Renewal, Division of	23,941	30,181	29,953	29,953	29,953	29,953
Labor, Department of	24,635	26,399	26,408	26,408	26,408	26,408
Temporary and Disability Assistance, Office of	6	128	128	128	128	128
<i>All Other</i>	6	128	128	128	128	128
Functional Total	50,492	59,308	59,190	59,276	59,276	59,276
MENTAL HYGIENE						
Addiction Services and Supports, Office of	0	55,444	602	615	615	615
<i>OASAS</i>	0	55,444	602	615	615	615
Mental Health, Office of	0	393	398	398	398	398
<i>OMH</i>	0	393	398	398	398	398
Functional Total	0	55,837	1,000	1,013	1,013	1,013
PUBLIC PROTECTION/CRIMINAL JUSTICE						
Corrections and Community Supervision, Department of	538	639	642	642	642	642
<i>DOCCS</i>	538	639	642	642	642	642
Criminal Justice Services, Division of	1,244	0	0	0	0	0
Homeland Security and Emergency Services, Division of	551	879	882	900	900	900
Indigent Legal Services, Office of	3,260	3,001	3,050	3,100	3,100	3,100
Military and Naval Affairs, Division of	13	0	0	0	0	0
State Police, Division of	23,904	29,523	29,523	29,523	29,523	29,523
Victim Services, Office of	2,421	2,373	2,373	2,407	2,407	2,407
Functional Total	31,931	36,415	36,470	36,572	36,572	36,572
HIGHER EDUCATION						
Higher Education Services Corporation, New York State	8,442	6,207	0	0	0	0
State University of New York	543,948	804,480	722,977	758,905	796,623	836,221
Functional Total	552,390	810,687	722,977	758,905	796,623	836,221
EDUCATION						
Education, Department of	43,464	48,300	49,375	49,375	49,375	49,375
<i>All Other</i>	43,464	48,300	49,375	49,375	49,375	49,375
Functional Total	43,464	48,300	49,375	49,375	49,375	49,375
GENERAL GOVERNMENT						
Budget, Division of	1,974	1,590	890	890	890	890
Civil Service, Department of	0	0	0	266	266	266
Deferred Compensation Board	291	297	398	398	398	398
Gaming Commission, New York State	16,112	22,424	22,651	23,383	23,383	23,383
General Services, Office of	3,870	2,858	2,915	2,915	2,915	2,915
Labor Management Committees	5,053	4,412	5,520	5,520	5,520	5,520
State, Department of	14,196	22,395	22,395	22,395	22,395	22,395
Taxation and Finance, Department of	9,941	22,077	22,077	22,077	22,077	22,077
Veterans' Services, Department of	0	5	5	5	5	5
Workers' Compensation Board	62,810	64,090	66,377	66,419	66,462	66,508
Functional Total	114,247	140,148	143,228	144,268	144,311	144,357
ELECTED OFFICIALS						
Audit and Control, Department of	1,825	2,667	2,859	2,911	2,911	2,911
Judiciary	971,242	1,043,785	1,193,017	1,193,017	1,193,017	1,193,017
Law, Department of	27,195	30,305	30,081	30,581	30,581	30,581
Functional Total	1,000,262	1,076,757	1,225,957	1,226,509	1,226,509	1,226,509

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

	<u>FY 2025 Actuals</u>	<u>FY 2026 Projected</u>	<u>FY 2027 Projected</u>	<u>FY 2028 Projected</u>	<u>FY 2029 Projected</u>	<u>FY 2030 Projected</u>
ALL OTHER CATEGORIES						
General State Charges	8,367,433	9,189,584	9,827,420	10,791,594	11,831,223	12,935,654
Miscellaneous	<u>1,327</u>	<u>1,525</u>	<u>1,596</u>	<u>1,599</u>	<u>1,602</u>	<u>1,605</u>
Functional Total	<u>8,368,760</u>	<u>9,191,109</u>	<u>9,829,016</u>	<u>10,793,193</u>	<u>11,832,825</u>	<u>12,937,259</u>
TOTAL GENERAL STATE CHARGES SPENDING	<u>10,442,748</u>	<u>11,737,541</u>	<u>12,402,951</u>	<u>13,409,809</u>	<u>14,490,493</u>	<u>15,635,386</u>

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

	FY 2025 Actuals	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT						
Agriculture and Markets, Department of	20,043	64,309	79,309	80,309	64,309	45,309
Alcoholic Beverage Control, Division of	0	0	8,000	7,000	2,000	0
Economic Development, Department of	0	7,000	3,500	3,500	3,500	3,500
Empire State Development Corporation	11,064	677,505	546,603	725,241	733,742	791,095
Energy Research and Development Authority, New York State	15,864	31,816	85,400	44,100	48,200	53,000
Financial Services, Department of	6,561	22,500	22,500	0	0	0
Lake Ontario Resiliency/Economic Development	0	10,250	370	0	0	0
Olympic Regional Development Authority	68,792	173,300	69,800	42,500	45,000	57,500
Power Authority, New York	10,026	29,675	32,200	42,200	32,200	22,200
Regional Economic Development Program	0	1,295	1,295	1,295	295	295
Strategic Investment Program	0	2,000	2,000	2,000	2,000	2,000
Functional Total	132,350	1,019,650	850,977	948,145	931,246	974,899
PARKS AND THE ENVIRONMENT						
Adirondack Park Agency	0	2,000	14,000	9,000	4,000	2,000
Environmental Conservation, Department of	691,053	1,152,804	1,198,981	1,298,805	1,341,045	1,454,045
Hudson River Park Trust	3,782	5,633	0	2,000	3,000	5,000
Parks, Recreation and Historic Preservation, Office of	247,145	373,397	486,647	430,147	346,397	324,397
Public Facilities Sustainability Program	0	10,000	17,500	25,000	27,500	30,000
Sustainable Future Program	0	100,000	200,000	200,000	200,000	200,000
Functional Total	941,980	1,643,834	1,917,128	1,964,952	1,921,942	2,015,442
TRANSPORTATION						
Motor Vehicles, Department of	364,236	398,475	408,400	352,214	385,924	333,084
Transportation, Department of	3,096,667	3,294,065	3,750,968	4,101,323	4,313,553	4,357,578
Functional Total	3,460,903	3,692,540	4,159,368	4,453,537	4,699,477	4,690,662
HEALTH						
Health, Department of	71,159	82,323	83,022	82,547	82,722	82,722
<i>Public Health</i>	71,159	82,323	83,022	82,547	82,722	82,722
Functional Total	71,159	82,323	83,022	82,547	82,722	82,722
SOCIAL WELFARE						
Children and Family Services, Office of	26,177	88,754	86,317	77,817	66,817	53,117
<i>OCFS</i>	26,177	88,754	86,317	77,817	66,817	53,117
Temporary and Disability Assistance, Office of	1,766	1,784	784	784	784	784
<i>All Other</i>	1,766	1,784	784	784	784	784
Functional Total	27,943	90,538	87,101	78,601	67,601	53,901
MENTAL HYGIENE						
Addiction Services and Supports, Office of	14,410	12,315	12,395	12,439	12,508	12,624
<i>OASAS</i>	14,410	12,315	12,395	12,439	12,508	12,624
Mental Health, Office of	357,781	465,185	456,857	442,739	435,993	416,946
<i>OMH</i>	357,781	465,185	456,857	442,739	435,993	416,946
People with Developmental Disabilities, Office for	127,447	184,221	199,340	179,934	175,886	175,538
<i>OPWDD</i>	127,447	184,221	199,340	179,934	175,886	175,538
Functional Total	499,638	661,721	668,592	635,112	624,387	605,108
PUBLIC PROTECTION/CRIMINAL JUSTICE						
Corrections and Community Supervision, Department of	418,213	415,008	343,852	358,152	347,552	347,552
<i>DOCCS</i>	418,213	415,008	343,852	358,152	347,552	347,552
Criminal Justice Services, Division of	1,069	37,250	67,691	66,000	71,000	82,875
Homeland Security and Emergency Services, Division of	11,319	9,424	40,865	68,975	82,680	85,784
Military and Naval Affairs, Division of	51,453	104,566	77,130	46,901	44,223	39,281
State Police, Division of	79,792	75,448	85,770	94,570	71,270	71,270
Victim Services, Office of	2,066	1,976	0	0	0	0
Functional Total	563,912	643,672	615,308	634,598	616,725	626,762
HIGHER EDUCATION						
City University of New York	344,494	537,591	603,213	631,400	640,132	661,609
State University of New York	1,246,121	1,338,215	1,569,542	1,925,719	1,877,087	1,735,698
Functional Total	1,590,615	1,875,806	2,172,755	2,557,119	2,517,219	2,397,307
EDUCATION						
Education, Department of	14,863	77,657	158,822	75,421	65,941	21,163
<i>All Other</i>	14,863	77,657	158,822	75,421	65,941	21,163
Functional Total	14,863	77,657	158,822	75,421	65,941	21,163
GENERAL GOVERNMENT						
Elections, State Board of	8,687	11,347	16,700	6,644	0	0
General Services, Office of	241,962	331,571	305,445	282,451	288,656	374,621
Information Technology Services, Office of	93,051	224,147	114,700	134,921	134,921	134,921
Public Employment Relations Board	11	2,467	0	0	0	0
State, Department of	5,148	(10,134)	118,000	141,088	81,088	21,088
Veterans' Services, Department of	2,048	2,045	0	0	0	0
Workers' Compensation Board	256	11,000	11,000	10,983	12,897	13,151
Functional Total	351,163	572,443	565,845	576,087	517,562	543,781
ELECTED OFFICIALS						
Audit and Control, Department of	7,830	6,769	15,796	9,109	4,581	4,000

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

	FY 2025 Actuals	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected
Judiciary	38,431	43,700	60,000	33,423	0	0
Law, Department of	691	7,945	4,063	1,932	690	732
Functional Total	<u>46,952</u>	<u>58,414</u>	<u>79,859</u>	<u>44,464</u>	<u>5,271</u>	<u>4,732</u>
ALL OTHER CATEGORIES						
Arts and Cultural Facilities Improvement	383	0	0	0	0	0
Community Resiliency, Economic Sustainability and Technology	123	70,000	55,000	183,000	183,000	184,000
Local Community Assistance Program	500	10,000	15,000	15,000	15,000	15,000
Miscellaneous	84,169	(1,318,180)	(1,274,841)	(1,280,682)	(1,326,592)	(1,323,592)
Special Infrastructure Account	2,475	(171,323)	(373,577)	194,352	244,352	277,148
Functional Total	<u>87,650</u>	<u>(1,409,503)</u>	<u>(1,578,418)</u>	<u>(888,330)</u>	<u>(884,240)</u>	<u>(847,444)</u>
TOTAL CAPITAL PROJECTS SPENDING	<u><u>7,789,128</u></u>	<u><u>9,009,095</u></u>	<u><u>9,780,359</u></u>	<u><u>11,162,253</u></u>	<u><u>11,165,853</u></u>	<u><u>11,169,035</u></u>

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

	FY 2025 Actuals	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT						
Alcoholic Beverage Control, Division of	0	5,000	20,024	72,524	72,524	72,524
Financial Services, Department of	71,179	95,972	94,272	94,272	94,272	94,272
Public Service Department	380	133	133	133	133	133
Functional Total	71,559	101,105	114,429	166,929	166,929	166,929
PARKS AND THE ENVIRONMENT						
Parks, Recreation and Historic Preservation, Office of	5,744	6,650	6,650	6,650	6,650	6,650
Functional Total	5,744	6,650	6,650	6,650	6,650	6,650
TRANSPORTATION						
Transportation, Department of	4,872,188	5,088,457	5,368,106	5,319,311	5,320,920	5,322,544
Functional Total	4,872,188	5,088,457	5,368,106	5,319,311	5,320,920	5,322,544
HEALTH						
Aging, Office for the	0	0	250	250	100	100
Health, Department of	8,746,044	10,378,933	12,139,465	10,257,244	9,908,703	9,743,525
<i>Medical Assistance</i>	6,768,726	8,159,667	10,319,523	8,451,087	8,080,597	7,871,698
<i>Public Health</i>	1,977,318	2,219,266	1,819,942	1,806,157	1,828,106	1,871,827
Functional Total	8,746,044	10,378,933	12,139,715	10,257,494	9,908,803	9,743,625
SOCIAL WELFARE						
Children and Family Services, Office of	760	3,482	3,582	3,582	3,582	3,582
<i>OCFS</i>	760	3,482	3,582	3,582	3,582	3,582
Housing and Community Renewal, Division of	387	3,102	3,102	3,102	3,102	3,102
Labor, Department of	24	150	150	150	150	150
Temporary and Disability Assistance, Office of	1,806	9,762	0	0	0	0
<i>All Other</i>	1,806	9,762	0	0	0	0
Functional Total	2,977	16,496	6,834	6,834	6,834	6,834
MENTAL HYGIENE						
Addiction Services and Supports, Office of	88,061	136,373	125,954	113,725	85,130	84,409
<i>OASAS</i>	88,061	136,373	125,954	113,725	85,130	84,409
Mental Health, Office of	497	1,075	1,075	1,075	1,075	1,075
<i>OMH</i>	497	1,075	1,075	1,075	1,075	1,075
Functional Total	88,558	137,448	127,029	114,800	86,205	85,484
PUBLIC PROTECTION/CRIMINAL JUSTICE						
Criminal Justice Services, Division of	32,450	35,390	35,390	35,390	35,390	35,390
Homeland Security and Emergency Services, Division of	72,138	81,085	81,036	80,965	80,965	78,965
Indigent Legal Services, Office of	261,729	300,696	300,696	300,696	335,696	335,696
State Police, Division of	2	0	0	0	0	0
Victim Services, Office of	27,578	54,160	47,058	47,058	47,058	47,058
Functional Total	393,897	471,331	464,180	464,109	499,109	497,109
EDUCATION						
Arts, Council on the	625	398	398	398	398	398
Education, Department of	6,520,801	6,679,234	6,485,374	6,317,025	6,288,388	6,283,183
<i>School Aid</i>	5,064,691	5,314,140	5,177,100	5,081,900	5,119,900	5,159,900
<i>STAR Property Tax Relief</i>	1,448,470	1,351,911	1,294,991	1,221,842	1,155,205	1,110,000
<i>All Other</i>	7,640	13,183	13,283	13,283	13,283	13,283
Functional Total	6,521,426	6,679,632	6,485,772	6,317,423	6,288,786	6,283,581
GENERAL GOVERNMENT						
Elections, State Board of	35,185	3,800	100,000	10,000	50,000	10,000
Gaming Commission, New York State	99,437	141,500	118,700	118,600	118,600	118,600
Taxation and Finance, Department of	3,222	5,850	5,850	5,850	5,850	5,850
Veterans' Services, Department of	454	765	765	700	650	650
Functional Total	138,298	151,915	225,315	135,150	175,100	135,100
ELECTED OFFICIALS						
Judiciary	124,342	127,600	135,400	135,400	135,400	135,400
Law, Department of	20,803	19,886	0	0	0	0
Functional Total	145,145	147,486	135,400	135,400	135,400	135,400
ALL OTHER CATEGORIES						
Miscellaneous	39,754	(428,300)	(879,800)	(879,800)	(879,800)	(879,800)
Functional Total	39,754	(428,300)	(879,800)	(879,800)	(879,800)	(879,800)
TOTAL ASSISTANCE AND GRANTS SPENDING	21,025,590	22,751,153	24,193,630	22,044,300	21,714,936	21,503,456

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

	FY 2025 Actuals	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT						
Agriculture and Markets, Department of	2,502	3,810	3,816	3,816	3,816	3,816
Alcoholic Beverage Control, Division of	18,597	24,285	24,929	25,311	25,311	25,311
Economic Development, Department of	0	103	103	103	103	103
Financial Services, Department of	181,736	163,054	182,954	185,864	185,864	185,864
Public Service Department	55,449	63,509	65,861	67,364	69,260	69,760
Functional Total	258,284	254,761	277,663	282,458	284,354	284,854
PARKS AND THE ENVIRONMENT						
Environmental Conservation, Department of	85,165	92,289	89,929	89,929	89,929	89,929
Parks, Recreation and Historic Preservation, Office of	41,475	52,691	50,735	50,735	50,735	50,735
Functional Total	126,640	144,980	140,664	140,664	140,664	140,664
TRANSPORTATION						
Motor Vehicles, Department of	33,979	39,493	39,493	39,493	39,493	39,493
Transportation, Department of	2,915	3,449	3,552	3,659	3,768	3,881
Waterfront Commission	0	1,554	1,554	1,554	1,554	1,554
Functional Total	36,894	44,496	44,599	44,706	44,815	44,928
HEALTH						
Health, Department of	146,699	161,600	167,949	169,094	170,388	170,546
<i>Medicaid Administration</i>	892	1	1	1	1	1
<i>Public Health</i>	145,807	161,599	167,948	169,093	170,387	170,545
Functional Total	146,699	161,600	167,949	169,094	170,388	170,546
SOCIAL WELFARE						
Children and Family Services, Office of	2,939	3,818	3,885	3,925	3,925	3,925
<i>OCFS</i>	2,939	3,818	3,885	3,925	3,925	3,925
Housing and Community Renewal, Division of	42,154	44,834	44,834	44,834	44,834	44,834
Labor, Department of	37,672	40,965	46,627	46,627	46,627	46,627
Functional Total	82,765	89,617	95,346	95,386	95,386	95,386
MENTAL HYGIENE						
Addiction Services and Supports, Office of	0	865	865	865	865	865
<i>OASAS</i>	0	865	865	865	865	865
Mental Health, Office of	0	632	632	632	632	632
<i>OMH</i>	0	632	632	632	632	632
Functional Total	0	1,497	1,497	1,497	1,497	1,497
PUBLIC PROTECTION/CRIMINAL JUSTICE						
Corrections and Community Supervision, Department of	256	223	223	223	223	223
<i>DOCCS</i>	256	223	223	223	223	223
Criminal Justice Services, Division of	334	419	427	435	435	435
Homeland Security and Emergency Services, Division of	32,262	37,174	40,827	41,733	41,733	41,733
Indigent Legal Services, Office of	5,033	4,579	4,986	5,066	5,066	5,066
State Police, Division of	43,050	54,567	55,659	56,772	56,772	56,772
Victim Services, Office of	4,016	4,347	4,489	4,556	4,556	4,556
Functional Total	84,951	101,309	106,611	108,785	108,785	108,785
HIGHER EDUCATION						
Higher Education Services Corporation, New York State	8,263	10,300	0	0	0	0
State University of New York	4,988,570	5,410,750	5,847,293	6,014,714	6,236,094	6,467,237
Functional Total	4,996,833	5,421,050	5,847,293	6,014,714	6,236,094	6,467,237
EDUCATION						
Education, Department of	67,217	73,362	75,444	76,901	76,901	76,901
<i>All Other</i>	67,217	73,362	75,444	76,901	76,901	76,901
Functional Total	67,217	73,362	75,444	76,901	76,901	76,901
GENERAL GOVERNMENT						
Budget, Division of	988	985	985	985	985	985
Civil Service, Department of	0	0	0	403	403	403
Deferred Compensation Board	444	483	694	694	694	694
Gaming Commission, New York State	28,802	34,165	35,683	36,683	36,683	36,683
General Services, Office of	6,216	4,254	4,339	4,339	4,339	4,339
State, Department of	31,250	36,340	37,340	37,340	37,340	37,340
Taxation and Finance, Department of	15,107	45,523	45,523	45,523	45,523	45,523
Workers' Compensation Board	96,093	96,171	98,009	98,009	98,009	98,009
Functional Total	178,900	217,921	222,573	223,976	223,976	223,976
ELECTED OFFICIALS						
Audit and Control, Department of	14,524	20,183	22,009	22,360	22,360	22,360
Judiciary	91,422	106,100	113,200	113,200	113,200	113,200
Law, Department of	43,873	49,035	49,418	50,186	50,186	50,186
Functional Total	149,819	175,318	184,627	185,746	185,746	185,746
ALL OTHER CATEGORIES						
Miscellaneous	2,043	(47,466)	(197,376)	(197,376)	(197,376)	(197,376)
Functional Total	2,043	(47,466)	(197,376)	(197,376)	(197,376)	(197,376)
TOTAL PERSONAL SERVICE SPENDING	6,131,045	6,638,445	6,966,890	7,146,551	7,371,230	7,603,144

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

	FY 2025 Actuals	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT						
Agriculture and Markets, Department of	2,116	2,573	22,574	22,574	22,574	22,574
Alcoholic Beverage Control, Division of	27,248	21,589	39,245	22,698	22,720	22,720
Economic Development, Department of	1,538	1,847	1,847	1,847	1,847	1,847
Financial Services, Department of	64,564	55,386	67,860	61,196	58,696	58,696
Olympic Regional Development Authority	0	150	150	150	150	150
Public Service Department	8,567	13,803	14,679	14,848	14,998	15,112
Functional Total	104,033	95,348	146,355	123,313	120,985	121,099
PARKS AND THE ENVIRONMENT						
Environmental Conservation, Department of	28,606	25,676	25,676	25,676	25,676	25,676
Parks, Recreation and Historic Preservation, Office of	43,700	37,515	37,822	37,822	37,822	37,822
Functional Total	72,306	63,191	63,498	63,498	63,498	63,498
TRANSPORTATION						
Motor Vehicles, Department of	16,117	10,565	10,565	10,565	10,565	10,565
Transportation, Department of	4,666	5,720	5,875	6,034	6,214	6,401
Waterfront Commission	239	300	300	300	300	300
Functional Total	21,022	16,585	16,740	16,899	17,079	17,266
HEALTH						
Health, Department of	133,072	159,878	174,035	178,509	185,956	199,594
<i>Medicaid Administration</i>	23	1	1	1	1	1
<i>Public Health</i>	133,049	159,877	174,034	178,508	185,955	199,593
Functional Total	133,072	159,878	174,035	178,509	185,956	199,594
SOCIAL WELFARE						
Children and Family Services, Office of	16,137	18,208	17,603	17,939	17,939	17,939
<i>OCFS</i>	16,137	18,208	17,603	17,939	17,939	17,939
Housing and Community Renewal, Division of	10,765	13,622	17,971	18,869	15,869	15,869
Labor, Department of	21,619	24,788	24,038	24,038	24,038	24,038
Temporary and Disability Assistance, Office of	398	200	200	200	200	200
<i>All Other</i>	398	200	200	200	200	200
Functional Total	48,919	56,818	59,812	61,046	58,046	58,046
MENTAL HYGIENE						
Addiction Services and Supports, Office of	7,977	9,272	9,456	9,430	9,430	9,430
<i>OASAS</i>	7,977	9,272	9,456	9,430	9,430	9,430
Mental Health, Office of	3,172	5,526	5,526	5,526	5,526	5,526
<i>OMH</i>	3,172	5,526	5,526	5,526	5,526	5,526
People with Developmental Disabilities, Office for	349	202	202	202	202	202
<i>OPWDD</i>	349	202	202	202	202	202
Functional Total	11,498	15,000	15,184	15,158	15,158	15,158
PUBLIC PROTECTION/CRIMINAL JUSTICE						
Corrections and Community Supervision, Department of	227	2,448	2,448	2,448	2,448	2,448
<i>DOCCS</i>	227	2,448	2,448	2,448	2,448	2,448
Criminal Justice Services, Division of	5,465	1,991	2,030	2,069	2,069	2,069
Homeland Security and Emergency Services, Division of	15,434	16,345	22,155	22,674	22,674	22,674
Indigent Legal Services, Office of	732	1,023	1,071	1,089	1,089	1,089
Military and Naval Affairs, Division of	2,779	4,507	4,583	4,661	4,661	4,661
State Police, Division of	31,514	37,050	37,216	37,355	37,355	37,355
Victim Services, Office of	660	6,084	6,584	6,598	6,598	6,598
Functional Total	56,811	69,448	76,087	76,894	76,894	76,894
HIGHER EDUCATION						
Higher Education Services Corporation, New York State	6,580	9,518	2,000	2,000	2,000	1,000
State University of New York	2,948,867	3,369,916	3,564,849	3,703,315	3,859,861	4,023,661
Functional Total	2,955,447	3,379,434	3,566,849	3,705,315	3,861,861	4,024,661
EDUCATION						
Education, Department of	32,576	36,804	35,371	36,221	36,221	36,221
<i>All Other</i>	32,576	36,804	35,371	36,221	36,221	36,221
Functional Total	32,576	36,804	35,371	36,221	36,221	36,221
GENERAL GOVERNMENT						
Budget, Division of	811	2,025	2,025	2,025	2,025	2,025
Civil Service, Department of	0	0	0	13	13	13
Deferred Compensation Board	17	66	100	100	100	100
Elections, State Board of	682	375	875	375	125	125
Gaming Commission, New York State	12,355	21,566	21,574	21,594	21,594	21,594
General Services, Office of	4,215	9,584	9,789	9,789	9,789	9,789
Labor Management Committees	0	337	346	346	346	346
Prevention of Domestic Violence, Office for	0	3	3	3	3	3
Public Employment Relations Board	48	50	51	51	51	51
State, Department of	15,423	19,793	23,062	23,062	23,062	23,062
Taxation and Finance, Department of	46,870	30,344	30,344	30,344	30,344	30,344
Veterans' Services, Department of	276	160	160	160	160	160
Workers' Compensation Board	54,280	57,308	75,265	74,736	74,736	74,736
Functional Total	134,977	141,611	163,594	162,598	162,348	162,348

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

	<u>FY 2025 Actuals</u>	<u>FY 2026 Projected</u>	<u>FY 2027 Projected</u>	<u>FY 2028 Projected</u>	<u>FY 2029 Projected</u>	<u>FY 2030 Projected</u>
ELECTED OFFICIALS						
Audit and Control, Department of	9,733	8,222	10,039	10,193	10,193	10,193
Judiciary	64,785	55,000	62,800	62,800	62,800	62,800
Law, Department of	41,032	55,046	58,474	59,388	59,388	59,388
Legislature	1,539	950	950	950	950	950
Functional Total	<u>117,089</u>	<u>119,218</u>	<u>132,263</u>	<u>133,331</u>	<u>133,331</u>	<u>133,331</u>
ALL OTHER CATEGORIES						
Miscellaneous	1,414	(23,248)	(123,431)	(123,431)	(123,431)	(123,431)
Functional Total	<u>1,414</u>	<u>(23,248)</u>	<u>(123,431)</u>	<u>(123,431)</u>	<u>(123,431)</u>	<u>(123,431)</u>
TOTAL NON-PERSONAL SERVICE/INDIRECT COSTS SPENDING	<u>3,689,164</u>	<u>4,130,087</u>	<u>4,326,357</u>	<u>4,449,351</u>	<u>4,607,946</u>	<u>4,784,685</u>

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

	FY 2025 Actuals	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT						
Agriculture and Markets, Department of	1,140	2,296	2,296	2,296	2,296	2,296
Alcoholic Beverage Control, Division of	12,016	14,704	14,877	15,093	15,093	15,093
Economic Development, Department of	0	28	28	28	28	28
Financial Services, Department of	117,259	116,803	129,449	131,000	131,000	131,000
Public Service Department	36,887	41,407	44,294	46,859	49,815	50,457
Functional Total	167,302	175,238	190,944	195,276	198,232	198,874
PARKS AND THE ENVIRONMENT						
Environmental Conservation, Department of	46,341	48,931	48,931	48,931	48,931	48,931
Parks, Recreation and Historic Preservation, Office of	6,692	5,560	5,560	5,560	5,560	5,560
Functional Total	53,033	54,491	54,491	54,491	54,491	54,491
TRANSPORTATION						
Motor Vehicles, Department of	21,944	26,767	26,767	26,767	26,767	26,767
Transportation, Department of	1,973	2,348	2,470	2,893	2,954	3,033
Functional Total	23,917	29,115	29,237	29,660	29,721	29,800
HEALTH						
Health, Department of	38,679	47,066	47,496	47,701	47,975	48,069
<i>Medicaid Administration</i>	560	1	1	1	1	1
<i>Public Health</i>	38,119	47,065	47,495	47,700	47,974	48,068
Functional Total	38,679	47,066	47,496	47,701	47,975	48,069
SOCIAL WELFARE						
Children and Family Services, Office of	1,910	2,600	2,701	2,787	2,787	2,787
<i>OCFS</i>	1,910	2,600	2,701	2,787	2,787	2,787
Housing and Community Renewal, Division of	23,941	30,181	29,953	29,953	29,953	29,953
Labor, Department of	24,635	26,399	26,408	26,408	26,408	26,408
Temporary and Disability Assistance, Office of	6	128	128	128	128	128
<i>All Other</i>	6	128	128	128	128	128
Functional Total	50,492	59,308	59,190	59,276	59,276	59,276
MENTAL HYGIENE						
Addiction Services and Supports, Office of	0	55,444	602	615	615	615
<i>OASAS</i>	0	55,444	602	615	615	615
Mental Health, Office of	0	393	398	398	398	398
<i>OMH</i>	0	393	398	398	398	398
Functional Total	0	55,837	1,000	1,013	1,013	1,013
PUBLIC PROTECTION/CRIMINAL JUSTICE						
Corrections and Community Supervision, Department of	164	139	142	142	142	142
<i>DOCCS</i>	164	139	142	142	142	142
Criminal Justice Services, Division of	1,244	0	0	0	0	0
Homeland Security and Emergency Services, Division of	551	879	882	900	900	900
Indigent Legal Services, Office of	3,260	3,001	3,050	3,100	3,100	3,100
State Police, Division of	23,850	29,523	29,523	29,523	29,523	29,523
Victim Services, Office of	2,421	2,373	2,373	2,407	2,407	2,407
Functional Total	31,490	35,915	35,970	36,072	36,072	36,072
HIGHER EDUCATION						
Higher Education Services Corporation, New York State	8,442	6,207	0	0	0	0
State University of New York	543,858	804,435	722,932	758,860	796,578	836,176
Functional Total	552,300	810,642	722,932	758,860	796,578	836,176
EDUCATION						
Education, Department of	43,428	48,300	49,375	49,375	49,375	49,375
<i>All Other</i>	43,428	48,300	49,375	49,375	49,375	49,375
Functional Total	43,428	48,300	49,375	49,375	49,375	49,375
GENERAL GOVERNMENT						
Budget, Division of the	651	590	590	590	590	590
Civil Service, Department of	0	0	0	266	266	266
Deferred Compensation Board	291	297	398	398	398	398
Gaming Commission, New York State	16,112	22,424	22,651	23,383	23,383	23,383
General Services, Office of	3,870	2,858	2,915	2,915	2,915	2,915
State, Department of	14,196	22,395	22,395	22,395	22,395	22,395
Taxation and Finance, Department of	9,941	22,077	22,077	22,077	22,077	22,077
Workers' Compensation Board	62,810	64,090	66,377	66,419	66,462	66,508
Functional Total	107,871	134,731	137,403	138,443	138,486	138,532
ELECTED OFFICIALS						
Audit and Control, Department of	1,825	2,667	2,859	2,911	2,911	2,911
Judiciary	47,126	48,666	61,900	61,900	61,900	61,900
Law, Department of	27,195	30,305	30,081	30,581	30,581	30,581
Functional Total	76,146	81,638	94,840	95,392	95,392	95,392

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

	<u>FY 2025 Actuals</u>	<u>FY 2026 Projected</u>	<u>FY 2027 Projected</u>	<u>FY 2028 Projected</u>	<u>FY 2029 Projected</u>	<u>FY 2030 Projected</u>
ALL OTHER CATEGORIES						
Miscellaneous	1,327	1,525	1,596	1,599	1,602	1,605
Functional Total	<u>1,327</u>	<u>1,525</u>	<u>1,596</u>	<u>1,599</u>	<u>1,602</u>	<u>1,605</u>
TOTAL GENERAL STATE CHARGES SPENDING	<u><u>1,145,985</u></u>	<u><u>1,533,806</u></u>	<u><u>1,424,474</u></u>	<u><u>1,467,158</u></u>	<u><u>1,508,213</u></u>	<u><u>1,548,675</u></u>

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

	FY 2025 Actuals	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT						
Agriculture and Markets, Department of	1,587	0	0	0	0	0
Economic Development, Department of	8,520	10,055	10,055	10,055	10,055	10,055
Empire State Development Corporation	0	178,500	4,750	4,750	4,750	4,750
Functional Total	10,107	188,555	14,805	14,805	14,805	14,805
PARKS AND THE ENVIRONMENT						
Parks, Recreation and Historic Preservation, Office of	3,343	4,470	4,470	4,470	4,470	4,470
Functional Total	3,343	4,470	4,470	4,470	4,470	4,470
TRANSPORTATION						
Motor Vehicles, Department of	23,843	18,000	18,000	18,000	18,000	18,000
Transportation, Department of	71,423	42,504	42,504	42,504	42,504	42,504
Functional Total	95,266	60,504	60,504	60,504	60,504	60,504
HEALTH						
Aging, Office for the	132,083	98,694	98,694	98,694	98,694	98,694
Health, Department of	68,203,518	74,690,529	67,961,365	61,961,574	62,104,104	64,446,496
<i>Medical Assistance</i>	51,828,331	56,273,778	60,320,653	58,704,189	58,795,844	61,083,670
<i>Essential Plan</i>	12,348,525	14,039,089	3,195,000	0	0	0
<i>Medicaid Administration</i>	757,704	1,510,056	1,531,088	494,834	494,834	494,834
<i>Public Health</i>	3,268,958	2,867,606	2,914,624	2,762,551	2,813,426	2,867,992
Functional Total	68,335,601	74,789,223	68,060,059	62,060,268	62,202,798	64,545,190
SOCIAL WELFARE						
Children and Family Services, Office of	1,604,941	1,411,344	1,044,300	1,044,300	1,044,300	1,044,300
<i>OCFS</i>	1,604,941	1,411,344	1,044,300	1,044,300	1,044,300	1,044,300
Housing and Community Renewal, Division of	88,641	81,500	82,500	66,500	48,434	48,434
Labor, Department of	174,043	151,892	151,892	151,892	151,892	151,892
Temporary and Disability Assistance, Office of	3,860,893	3,918,346	4,014,276	3,989,476	3,802,076	3,743,576
<i>Welfare Assistance</i>	2,554,502	2,801,346	2,897,276	2,872,476	2,685,076	2,626,576
<i>All Other</i>	1,306,391	1,117,000	1,117,000	1,117,000	1,117,000	1,117,000
Functional Total	5,728,518	5,563,082	5,292,968	5,252,168	5,046,702	4,988,202
MENTAL HYGIENE						
Addiction Services and Supports, Office of	142,910	130,440	130,440	130,440	130,440	130,440
<i>OASAS</i>	142,910	130,440	130,440	130,440	130,440	130,440
Mental Health, Office of	79,385	90,000	55,965	55,965	55,965	55,965
<i>OMH</i>	79,385	90,000	55,965	55,965	55,965	55,965
Functional Total	222,295	220,440	186,405	186,405	186,405	186,405
PUBLIC PROTECTION/CRIMINAL JUSTICE						
Criminal Justice Services, Division of	21,344	15,800	15,800	15,800	15,800	15,800
Homeland Security and Emergency Services, Division of	4,065,145	3,500,000	1,008,000	1,008,000	1,008,000	1,008,000
Victim Services, Office of	106,354	93,000	93,000	93,000	93,000	93,000
Functional Total	4,192,843	3,608,800	1,116,800	1,116,800	1,116,800	1,116,800
HIGHER EDUCATION						
City University of New York	1,552	11,900	0	0	0	0
Functional Total	1,552	11,900	0	0	0	0
EDUCATION						
Arts, Council on the	1,041	600	600	600	600	600
Education, Department of	8,685,341	4,321,645	4,177,645	4,177,645	4,177,645	4,177,645
<i>School Aid</i>	7,627,515	3,439,938	3,295,938	3,295,938	3,295,938	3,295,938
<i>Special Education Categorical Programs</i>	995,523	800,000	800,000	800,000	800,000	800,000
<i>All Other</i>	62,303	81,707	81,707	81,707	81,707	81,707
Functional Total	8,686,382	4,322,245	4,178,245	4,178,245	4,178,245	4,178,245
GENERAL GOVERNMENT						
Elections, State Board of	755	628	628	628	628	628
General Services, Office of	0	250	250	250	250	250
Prevention of Domestic Violence, Office for	116	0	0	0	0	0
State, Department of	65,371	57,957	57,957	57,957	57,957	57,957
Functional Total	66,242	58,835	58,835	58,835	58,835	58,835
ALL OTHER CATEGORIES						
Miscellaneous	(523,849)	(967,938)	(467,938)	(467,938)	(467,938)	(467,938)
Functional Total	(523,849)	(967,938)	(467,938)	(467,938)	(467,938)	(467,938)
TOTAL ASSISTANCE AND GRANTS SPENDING	86,818,300	87,860,116	78,505,153	72,464,562	72,401,626	74,685,518

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

	FY 2025 Actuals	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT						
Agriculture and Markets, Department of	4,766	3,413	3,413	3,413	3,413	3,413
Alcoholic Beverage Control, Division of	11	0	0	0	0	0
Public Service Department	2,424	1,427	1,427	1,427	1,427	1,427
Functional Total	7,201	4,840	4,840	4,840	4,840	4,840
PARKS AND THE ENVIRONMENT						
Environmental Conservation, Department of	23,370	30,511	30,511	30,511	30,511	30,511
Parks, Recreation and Historic Preservation, Office of	3,093	2,867	2,867	2,867	2,867	2,867
Functional Total	26,463	33,378	33,378	33,378	33,378	33,378
TRANSPORTATION						
Motor Vehicles, Department of	4,350	4,795	4,795	4,795	4,795	4,795
Transportation, Department of	11,858	10,799	11,122	11,456	11,800	12,154
Waterfront Commission	0	40	40	40	40	40
Functional Total	16,208	15,634	15,957	16,291	16,635	16,989
HEALTH						
Aging, Office for the	5,155	6,068	6,068	6,068	6,068	6,068
Health, Department of	125,062	132,963	136,085	129,826	130,165	130,974
<i>Essential Plan</i>	3,526	5,702	6,377	0	0	0
<i>Medicaid Administration</i>	52,138	62,322	64,105	64,267	64,485	65,183
<i>Public Health</i>	69,398	64,939	65,603	65,559	65,680	65,791
Medicaid Inspector General, Office of the	16,589	17,558	23,038	23,038	23,038	23,038
Functional Total	146,806	156,589	165,191	158,932	159,271	160,080
SOCIAL WELFARE						
Children and Family Services, Office of	40,296	35,398	36,012	36,244	36,244	36,244
<i>OCFS</i>	40,296	35,398	36,012	36,244	36,244	36,244
Housing and Community Renewal, Division of	6,435	8,452	8,452	8,452	8,452	8,452
Human Rights, Division of	0	3,421	3,421	3,421	3,421	3,421
Labor, Department of	205,634	179,892	180,035	180,035	180,035	180,035
National and Community Service	683	470	479	479	479	479
Temporary and Disability Assistance, Office of	111,274	79,311	79,311	79,311	79,311	79,311
<i>All Other</i>	111,274	79,311	79,311	79,311	79,311	79,311
Functional Total	364,322	306,944	307,710	307,942	307,942	307,942
MENTAL HYGIENE						
Addiction Services and Supports, Office of	5,191	5,256	5,309	5,309	5,309	5,309
<i>OASAS</i>	5,191	5,256	5,309	5,309	5,309	5,309
Developmental Disabilities, State Council on	1,114	100	100	100	100	100
Justice Center	15,056	12,685	12,688	12,690	12,690	12,690
Mental Health, Office of	1,353	1,065	1,065	1,065	1,065	1,065
<i>OMH</i>	1,353	1,065	1,065	1,065	1,065	1,065
People with Developmental Disabilities, Office for	124	0	0	0	0	0
<i>OPWDD</i>	124	0	0	0	0	0
Functional Total	22,838	19,106	19,162	19,164	19,164	19,164
PUBLIC PROTECTION/CRIMINAL JUSTICE						
Corrections and Community Supervision, Department of	1,217	3,753	3,753	3,753	3,753	3,753
<i>DOCCS</i>	1,217	3,753	3,753	3,753	3,753	3,753
Criminal Justice Services, Division of	3,128	5,062	5,162	5,259	5,259	5,259
Homeland Security and Emergency Services, Division of	15,810	15,000	15,000	15,000	15,000	15,000
Military and Naval Affairs, Division of	26,156	24,584	25,076	25,578	26,089	26,611
State Police, Division of	21,355	13,426	13,695	13,969	13,969	13,969
Victim Services, Office of	3,821	2,455	2,455	2,455	2,455	2,455
Functional Total	71,487	64,280	65,141	66,014	66,525	67,047
HIGHER EDUCATION						
Higher Education Services Corporation, New York State	284	836	0	0	0	0
State University of New York	9,233	8,306	8,306	8,306	8,306	8,306
Functional Total	9,517	9,142	8,306	8,306	8,306	8,306
EDUCATION						
Education, Department of	100,511	87,737	87,737	87,737	87,737	87,737
<i>School Aid</i>	986	0	0	0	0	0
<i>All Other</i>	99,525	87,737	87,737	87,737	87,737	87,737
Functional Total	100,511	87,737	87,737	87,737	87,737	87,737
GENERAL GOVERNMENT						
Budget, Division of the	118	0	0	0	0	0
Elections, State Board of	978	1,177	1,177	1,177	1,177	1,177
Information Technology Services, Office of	553	0	0	0	0	0
Prevention of Domestic Violence, Office for	74	0	0	0	0	0
State, Department of	3,911	10,758	10,758	10,758	10,758	10,758
Veterans' Services, Department of	723	903	912	912	912	912
Functional Total	6,357	12,838	12,847	12,847	12,847	12,847

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

	<u>FY 2025 Actuals</u>	<u>FY 2026 Projected</u>	<u>FY 2027 Projected</u>	<u>FY 2028 Projected</u>	<u>FY 2029 Projected</u>	<u>FY 2030 Projected</u>
ELECTED OFFICIALS						
Judiciary	1,307	1,500	1,500	1,500	1,500	1,500
Law, Department of	<u>21,082</u>	<u>25,473</u>	<u>26,344</u>	<u>26,787</u>	<u>26,787</u>	<u>26,787</u>
Functional Total	<u>22,389</u>	<u>26,973</u>	<u>27,844</u>	<u>28,287</u>	<u>28,287</u>	<u>28,287</u>
TOTAL PERSONAL SERVICE SPENDING	<u>794,099</u>	<u>737,461</u>	<u>748,113</u>	<u>743,738</u>	<u>744,932</u>	<u>746,617</u>

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

	FY 2025 Actuals	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT						
Agriculture and Markets, Department of	24,717	9,808	9,808	9,808	9,808	9,808
Alcoholic Beverage Control, Division of	6	0	0	0	0	0
Economic Development, Department of	916	245	245	245	245	245
Financial Services, Department of	0	1,400	1,400	1,400	1,400	1,400
Public Service Department	961	130	130	130	130	130
Functional Total	26,600	11,583	11,583	11,583	11,583	11,583
PARKS AND THE ENVIRONMENT						
Environmental Conservation, Department of	26,040	16,942	16,942	16,942	16,942	16,942
Parks, Recreation and Historic Preservation, Office of	2,142	1,147	1,147	1,147	1,147	1,147
Functional Total	28,182	18,089	18,089	18,089	18,089	18,089
TRANSPORTATION						
Motor Vehicles, Department of	1,851	4,311	4,311	4,311	4,311	4,311
Transportation, Department of	15,268	13,849	14,231	14,776	15,219	15,676
Functional Total	17,119	18,160	18,542	19,087	19,530	19,987
HEALTH						
Aging, Office for the	1,261	4,348	4,348	4,348	4,348	4,348
Health, Department of	1,297,003	1,299,270	1,467,331	1,288,328	1,256,666	1,268,366
<i>Essential Plan</i>	505,981	519,608	533,747	390,000	390,000	390,000
<i>Medicaid Administration</i>	335,797	499,522	627,455	608,654	572,683	578,689
<i>Public Health</i>	455,225	280,140	306,129	289,674	293,983	299,677
Medicaid Inspector General, Office of the	3,406	3,086	3,086	3,086	3,086	3,086
Functional Total	1,301,670	1,306,704	1,474,765	1,295,762	1,264,100	1,275,800
SOCIAL WELFARE						
Children and Family Services, Office of	66,718	77,156	76,798	77,712	77,712	77,712
<i>OCFS</i>	66,718	77,156	76,798	77,712	77,712	77,712
Housing and Community Renewal, Division of	3,122	3,368	3,368	3,368	3,368	3,368
Human Rights, Division of	2,208	1,339	1,339	1,339	1,339	1,339
Labor, Department of	153,290	81,679	81,679	81,679	81,679	81,679
National and Community Service	20,699	17,277	17,194	17,194	17,194	17,194
Temporary and Disability Assistance, Office of	86,953	73,954	73,954	76,354	74,323	74,323
<i>All Other</i>	86,953	73,954	73,954	76,354	74,323	74,323
Functional Total	332,990	254,773	254,332	257,646	255,615	255,615
MENTAL HYGIENE						
Addiction Services and Supports, Office of	19,607	3,858	3,956	3,956	3,956	3,956
<i>OASAS</i>	19,607	3,858	3,956	3,956	3,956	3,956
Developmental Disabilities, State Council on	3,500	3,315	3,315	3,315	3,315	3,315
Justice Center	3,123	2,553	2,568	2,581	2,581	2,581
Mental Health, Office of	11,516	10,416	10,416	10,416	10,416	10,416
<i>OMH</i>	11,516	10,416	10,416	10,416	10,416	10,416
People with Developmental Disabilities, Office for	2	1,000	1,000	1,000	1,000	1,000
<i>OPWDD</i>	2	1,000	1,000	1,000	1,000	1,000
Functional Total	37,748	21,142	21,255	21,268	21,268	21,268
PUBLIC PROTECTION/CRIMINAL JUSTICE						
Corrections and Community Supervision, Department of	5,356	1,191	1,191	1,191	1,191	1,191
<i>DOCCS</i>	5,356	1,191	1,191	1,191	1,191	1,191
Criminal Justice Services, Division of	3,878	4,693	4,784	4,874	4,874	4,874
Homeland Security and Emergency Services, Division of	32,951	25,000	25,000	25,000	25,000	25,000
Military and Naval Affairs, Division of	20,772	17,440	17,865	18,217	18,217	18,217
State Police, Division of	17,372	15,544	16,197	16,521	16,521	16,521
Victim Services, Office of	1,407	919	919	919	919	919
Functional Total	81,736	64,787	65,956	66,722	66,722	66,722
HIGHER EDUCATION						
City University of New York	697	2,000	2,000	2,000	2,000	2,000
Higher Education Services Corporation, New York State	3,446	5,797	0	0	0	0
State University of New York	426,658	340,330	340,330	340,330	340,330	340,330
Functional Total	430,801	348,127	342,330	342,330	342,330	342,330
EDUCATION						
Arts, Council on the	0	100	100	100	100	100
Education, Department of	91,334	65,381	65,381	65,381	65,381	65,381
<i>School Aid</i>	3,586	0	0	0	0	0
<i>All Other</i>	87,748	65,381	65,381	65,381	65,381	65,381
Functional Total	91,334	65,481	65,481	65,481	65,481	65,481

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

	FY 2025 Actuals	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected
GENERAL GOVERNMENT						
Budget, Division of the	17,303	0	0	0	0	0
Elections, State Board of	3,147	5,415	5,415	5,415	5,415	5,415
General Services, Office of	20,580	17,193	17,193	17,193	17,193	17,193
Information Technology Services, Office of	3,374	0	0	0	0	0
Prevention of Domestic Violence, Office for	2	0	0	0	0	0
State, Department of	1,182	9,046	9,046	9,046	9,046	9,046
Taxation and Finance, Department of	430	500	500	500	500	500
Veterans' Services, Department of	309	898	910	910	910	910
Functional Total	46,327	33,052	33,064	33,064	33,064	33,064
ELECTED OFFICIALS						
Judiciary	10,080	11,000	11,000	11,000	11,000	11,000
Law, Department of	6,211	11,192	11,272	11,454	11,454	11,454
Functional Total	16,291	22,192	22,272	22,454	22,454	22,454
ALL OTHER CATEGORIES						
Miscellaneous	401,341	0	0	0	0	0
Functional Total	401,341	0	0	0	0	0
TOTAL NON-PERSONAL SERVICE/INDIRECT COSTS SPENDING	2,812,139	2,164,090	2,327,669	2,153,486	2,120,236	2,132,393

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

	FY 2025 Actuals	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected
ECONOMIC DEVELOPMENT AND GOVERNMENT OVERSIGHT						
Agriculture and Markets, Department of	2,817	2,216	2,216	2,216	2,216	2,216
Alcoholic Beverage Control, Division of	6	0	0	0	0	0
Public Service Department	697	921	921	921	921	921
Functional Total	3,520	3,137	3,137	3,137	3,137	3,137
PARKS AND THE ENVIRONMENT						
Environmental Conservation, Department of	15,052	18,752	18,752	18,752	18,752	18,752
Parks, Recreation and Historic Preservation, Office of	19	24	24	24	24	24
Functional Total	15,071	18,776	18,776	18,776	18,776	18,776
TRANSPORTATION						
Motor Vehicles, Department of	2,737	3,090	3,090	3,090	3,090	3,090
Transportation, Department of	6,870	7,218	7,594	8,706	8,706	8,967
Functional Total	9,607	10,308	10,684	11,796	11,796	12,057
HEALTH						
Aging, Office for the	160	0	0	0	0	0
Health, Department of	50,306	52,592	58,805	58,574	58,815	59,091
<i>Essential Plan</i>	0	0	(4)	0	0	0
<i>Medicaid Administration</i>	1,669	9,158	15,082	14,880	15,050	15,260
<i>Public Health</i>	48,637	43,434	43,727	43,694	43,765	43,831
Medicaid Inspector General, Office of the	10,803	10,862	10,862	10,862	10,862	10,862
Functional Total	61,269	63,454	69,667	69,436	69,677	69,953
SOCIAL WELFARE						
Children and Family Services, Office of	19,368	23,660	24,590	25,284	25,284	25,284
<i>OCFS</i>	19,368	23,660	24,590	25,284	25,284	25,284
Housing and Community Renewal, Division of	4,019	5,606	5,501	5,501	5,501	5,501
Labor, Department of	129,377	120,280	120,378	120,378	120,378	120,378
National and Community Service	0	248	252	252	252	252
Temporary and Disability Assistance, Office of	70,132	50,476	50,476	50,476	50,476	50,476
<i>All Other</i>	70,132	50,476	50,476	50,476	50,476	50,476
Functional Total	222,896	200,270	201,197	201,891	201,891	201,891
MENTAL HYGIENE						
Developmental Disabilities, State Council on	461	785	785	785	785	785
Justice Center	0	153	157	169	169	169
Mental Health, Office of	871	612	612	612	612	612
<i>OMH</i>	871	612	612	612	612	612
People with Developmental Disabilities, Office for	78	0	0	0	0	0
<i>OPWDD</i>	78	0	0	0	0	0
Functional Total	1,410	1,550	1,554	1,566	1,566	1,566
PUBLIC PROTECTION/CRIMINAL JUSTICE						
Corrections and Community Supervision, Department of	531	2,271	2,281	2,281	2,281	2,281
<i>DOCCS</i>	531	2,271	2,281	2,281	2,281	2,281
Criminal Justice Services, Division of	679	376	384	391	391	391
Homeland Security and Emergency Services, Division of	8,624	7,000	7,000	7,000	7,000	7,000
Military and Naval Affairs, Division of	10,594	7,431	7,431	7,431	7,431	7,431
State Police, Division of	3,068	1,500	1,500	1,500	1,500	1,500
Victim Services, Office of	249	450	450	450	450	450
Functional Total	23,745	19,028	19,046	19,053	19,053	19,053
HIGHER EDUCATION						
Higher Education Services Corporation, New York State	147	1	0	0	0	0
State University of New York	123	51	51	51	51	51
Functional Total	270	52	51	51	51	51
EDUCATION						
Education, Department of	63,967	56,000	56,000	56,000	56,000	56,000
<i>School Aid</i>	784	0	0	0	0	0
<i>All Other</i>	63,183	56,000	56,000	56,000	56,000	56,000
Functional Total	63,967	56,000	56,000	56,000	56,000	56,000
GENERAL GOVERNMENT						
Budget, Division of the	75	0	0	0	0	0
Elections, State Board of	619	628	628	628	628	628
Information Technology Services, Office of	337	0	0	0	0	0
State, Department of	1,929	5,812	5,812	5,812	5,812	5,812
Veterans' Services, Department of	457	591	594	594	594	594
Functional Total	3,417	7,031	7,034	7,034	7,034	7,034
ELECTED OFFICIALS						
Judiciary	355	300	300	300	300	300
Law, Department of	12,852	16,212	15,480	15,754	15,754	15,754
Functional Total	13,207	16,512	15,780	16,054	16,054	16,054
TOTAL GENERAL STATE CHARGES SPENDING	418,379	396,118	402,926	404,794	405,035	405,572

General Fund Transfers From Other Funds
(thousands of dollars)

Fund	Account Name	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected
PIT in Excess of Revenue Bond Debt Service		30,175,694	33,645,007	32,808,035	33,801,814	35,903,993
PTET in Excess of Revenue Bond Debt Service		9,234,950	7,400,000	9,480,000	9,625,000	9,945,000
ECEP in Excess of Revenue Bond Debt Service		8,500	9,500	10,500	11,000	12,000
Sales Tax in Excess of Revenue Bond Debt Service		9,942,951	9,373,339	9,363,734	9,642,086	9,176,813
Real Estate Taxes in Excess of CW/CA Debt Service		1,098,785	1,205,670	1,321,314	1,403,245	1,487,301
Total All Other Transfers		3,322,584	2,833,995	1,004,976	1,037,101	1,451,642
339.21982	Administration Program	518	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	77,000	640,000	10,000	0	0
339.22003	Bell Jar Collection Account	500	500	500	500	500
339.21977	Business and Licensing Services Account	91,828	91,828	91,828	91,828	91,828
061.20810	Child Health Plus	85	85	85	85	85
025.20401	Child Performer Protection Account	27	27	27	27	27
E01.60850	City University of New York Senior College Operating Fund	3,924	3,924	3,924	3,924	3,924
334.55055	Civil Service Administration Account	1,651	1,651	1,651	1,651	1,651
396.55301	Civil Service Employee Benefit Administration Reimbursement	639	639	639	639	639
339.21962	Clinical Laboratory Reference Fee Account	894	894	894	894	894
501.23702	Commercial Gaming Regulation	2	2	2	2	2
339.21945	Criminal Justice Improvement Account	737	737	737	737	737
339.22124	Cuba Lake Management Fund	5	5	5	5	5
072.30050	Dedicated Highway and Bridge Trust	773,145	624,202	822,414	928,381	1,449,773
366.23102	Department of Health - Drinking Water Program	1,108	1,108	1,108	1,108	1,108
323.55010	Design and Construction Account	1,866	1,866	1,866	1,866	1,866
061.20818	Elderly Pharmaceutical Insurance Coverage Premium	47	47	47	47	47
061.20809	Emergency Medical Services Training Account	185	185	185	185	185
301.21080	Environmental Conservation Magazine Account	150	150	150	150	150
339.21959	Environmental Laboratory Fee Account	283	283	283	283	283
301.21081	Environmental Regulatory Account	2,835	2,835	2,835	2,835	2,835
267.25200	Federal Education Fund	1,070	1,070	1,070	1,070	1,070
301.21065	Federal Grant Indirect Cost Recovery Account	1,041	1,041	1,041	1,041	1,041
265.25100	Federal Health and Human Services Fund	107,992	107,992	107,992	107,992	107,992
290.25300	Federal Miscellaneous Operating Grants Fund	842,764	20,460	5,460	5,460	5,460
261.25000	Federal USDA/Food and Nutrition Services Fund	33,292	33,292	33,292	33,292	33,292
339.21911	Financial Control Board Account	12	12	12	12	12
339.21950	Fingerprint Identification & Technology Account	14,543	14,543	14,543	14,543	14,543
339.21904	Fire Prevention and Code Enforcement Account	19,810	19,810	19,810	19,810	19,810
339.22075	Funeral Directing Program Account	21	21	21	21	21
312.31500	Hazardous Waste Remedial Fund	25,200	25,200	25,200	25,200	25,200
506.24850	Health Care Transformation Fund	265,000	285,486	0	0	0
396.55300	Health Insurance Internal Services Account	3,428	3,428	3,428	3,428	3,428
339.21960	HESC - Insurance Premium Payments	10,500	0	0	0	0
339.22090	Housing Indirect Cost Recovery Account	201	201	201	201	201
390.23551	Indigent Legal Services	214,000	214,000	198,968	198,968	122,000
301.21060	Indirect Charges Account	2,085	2,085	2,085	2,085	2,085
339.22096	Legal Services Assistance Fund	9,830	9,830	9,830	9,830	9,830
160.20902	Lottery Administration - New	4,204	4,204	4,204	4,204	4,204
301.21066	Low Level Radioactive Waste Account	103	103	103	103	103
304.40100	Mental Health Services Fund	2,365,315	2,254,557	2,180,246	2,123,316	2,086,920
314.21452	Mobile Source Account	6,404	6,404	6,404	6,404	6,404
339.22177	Occupational Health Clinic Account	22	22	22	22	22
323.5502X	Office of General Services Executive Direction Account	2,265	2,265	2,265	2,265	2,265
339.219YN	OGS Standards and Purchase - Special Revenue State	3,000	3,000	3,000	3,000	3,000
339.22163	Patron Services Account	1,568	1,568	1,568	1,568	1,568
061.20814	Primary Care Initiatives Account	22	22	22	22	22
339.22088	Professional Medical Conduct Account	1,075	1,075	1,075	1,075	1,075
339.22123	Public Safety Communication Account	4,161	4,161	4,161	4,161	4,161
339.22011	Public Service Account	6,128	6,128	6,128	6,128	6,128
061.20823	Qualified Health Plan Administration	79	79	79	79	79
339.21965	Radiological Health Protection	150	150	150	150	150
301.21067	Recreation Account	200	200	200	200	200
339.21912	Regulation of Racing Account	458	458	458	458	458
339.22156	Rent Revenue Other - New York City	115	115	115	115	115
339.21900	Reserve for Transaction Risks	(2,000,000)	(2,000,000)	(3,000,000)	(3,000,000)	(3,000,000)
339.22024	Revenue Arrearage Account	18,659	18,659	18,659	18,659	18,659
339.22028	State Central Register Account	97	97	97	97	97
354.22802	State Police Motor Vehicle Enforcement Account	37,420	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	28,022	27,018	26,588	25,599	24,808
345.22656	State University Hospital IFR Operations Account	0	69,663	62,691	60,271	67,582
339.21902	Statewide Planning and Research Cooperative System (SPARCS)	36	36	36	36	36
339.22162	Systems and Technology Account	4,886	4,487	4,487	4,487	4,487
061.20801	Tobacco Control and Cancer Services Account	156	156	156	156	156
339.22055	Traffic Adjudication Account	477	477	477	477	477
339.22067	Transportation Regulation Account	2,443	2,443	2,443	2,443	2,443
339.21933	Transportation Surplus Property Account	4,107	974	974	974	974
339.22169	Tribal State Compact Revenue Account	255,000	142,000	142,000	142,000	142,000
339.22172	Underground Facilities Safety Training Account	3,697	0	0	0	0
480.25900	Unemployment Insurance Administration Fund	36,569	36,569	36,569	36,569	36,569

General Fund Transfers From Other Funds
(thousands of dollars)

Fund	Account Name	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected
482.23601	Unemployment Insurance Special Interest and Penalty Fund	5,163	5,163	5,163	5,163	5,163
339.22103	Vital Records Management Account	787	787	787	787	787
160.20903	VLT Administration Account	666	666	666	666	666
301.21053	Waste Tire Management and Recycling Account	3,000	0	0	0	0
339.21995	Workers' Compensation Account	12,753	12,753	12,753	12,753	12,753
		<u>53,783,464</u>	<u>54,467,511</u>	<u>53,988,559</u>	<u>55,520,246</u>	<u>57,976,749</u>

General Fund Transfers To Other Funds
(thousands of dollars)

Fund	Account Name	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected
Transfers to Debt Service Funds		301,314	323,783	332,135	568,688	336,349
Transfers to Capital Projects Funds		5,347,322	4,643,992	4,604,212	4,749,180	5,717,637
Transfers to SUNY University Operations		1,842,179	1,961,626	1,971,333	1,970,170	1,970,108
Total All Other Transfers		9,333,632	2,638,817	2,167,908	2,207,622	2,169,354
334.55050	Agencies Internal Service	250,000	50,000	50,000	50,000	50,000
020.20143	Alzheimers Disease Assistance	306	270	270	270	270
334.55057	Banking Services	44,160	44,160	44,160	44,160	44,160
339.22032	Batavia School For the Blind Account	900	900	900	900	900
020.20155	Breast Cancer Research and Education Account	581	500	500	500	500
323.55022	Business Services Center	33,000	36,000	33,000	33,000	33,000
334.55069	Centralized Technology Services	11,460	11,460	11,460	11,460	11,460
054.20601	Charter School Stimulus Account	4,837	4,837	4,837	4,837	4,837
020.20100	Combined Expendable Trust Fund	236,300	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	132,000	135,400	135,400	135,400	135,400
339.21945	Criminal Justice Improvement Account	38,938	38,938	38,938	38,938	38,938
073.20853	Dedicated Mass Transportation Non MTA	5,274	5,274	5,274	5,274	5,274
303.21203	Department of Environmental ConservationAccount	10,000	0	0	0	0
160.20901	Education - New	263	0	0	0	0
339.22247	Entertainment Diversity Job Training Development	5,100	5,100	5,100	5,100	5,100
339.22266	Hazard Mitigation Revolve Loan	2,000	2,000	2,000	0	0
506.24850	Health Care Transformation	250,000	0	0	0	0
319.40300	Health Income Fund	16,079	16,079	16,079	16,079	16,079
396.55300	Health Insurance Internal Services Account	9,000	9,000	9,000	9,000	9,000
339.22267	Healthcare Stability Fund	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
390.23551	Indigent Legal Services	28,000	28,000	28,000	28,000	28,000
481.50651	Interest Assessment Account	76,500	0	0	0	0
349.22751	Lk George Park Trust Fund	0	50	50	50	50
502.23755	MCF-Health Operation and Oversight Account	6,550	6,550	6,550	6,550	6,550
313.21402	Metropolitan Mass Transportation Operating Assistance Account	21,175	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	157,651	159,228	160,820	162,429	164,053
368.23151	New York City County Clerk Operations Offset Fund	2,700	2,700	2,700	2,700	2,700
339.22141	New York City Veterans Home (St. Albans) Account	3,041	1,106	1,106	1,106	1,106
339.22211	New York State Campaign Finance	3,800	100,000	10,000	50,000	10,000
339.22142	New York State Home for Veterans and their Dependents (Oxford)	2,092	513	512	580	648
339.22240	NYS Medical Indemnity	20	20	20	20	20
339.22177	Occupational Health Clinic Account	20	20	20	20	20
323.5502Y	OGS Building Administration - Internal Service	9,500	9,500	9,500	9,500	9,500
339.22163	Patron Services Account	4,000	0	0	0	0
020.20183	Prostate Cancer Research and Education	114	200	200	200	200
313.21401	Public Transportation Systems Operating Assistance Account	17,229	17,406	17,406	17,406	17,406
073.20852	Railroad Account	9,216	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	1,020	1,020	1,020	1,020	1,020
339.21987	Spinal Cord Injury	8,500	8,500	8,500	8,500	8,500
325.50050	State Fair Receipts Fund	5,500	5,500	6,000	6,000	6,000
345.22656	State University Hospital IFR Operations Account	582,525	588,566	458,566	458,566	458,566
339.21902	Statewide Planning and Research Cooperative System (SPARCS)	8	8	8	8	8
339.22168	Tax Revenue Arrearage Account	1,500	1,500	1,500	1,500	1,500
073.20851	Transit Authorities Account	51,394	65,844	65,844	65,844	65,844
481.50650	Unemployment Insurance Benefit Account Fund	7,000,000	0	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
		16,824,447	9,568,218	9,075,588	9,495,660	10,193,448

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

	General Fund	Stabilization Reserve Fund	Tax Reserve Fund	Contingency Reserve Fund	Community Projects Fund	Rainy Day Reserve Fund	Refund Reserve Account	Eliminations	Total
Opening Fund Balance	0	1,618	21	25	7,138	48,114	0	56,916	
Receipts:									
Taxes	63,240	0	0	0	0	0	0	63,240	
Miscellaneous Receipts	4,391	0	0	0	0	0	0	4,391	
Federal Receipts	0	0	0	0	0	0	0	0	
Total Receipts	67,631	0	0	0	0	0	0	67,631	
Disbursements:									
Assistance and Grants	83,382	0	0	0	0	0	0	83,382	
State Operations	15,886	0	0	0	0	0	0	15,886	
General State Charges	10,204	0	0	0	0	0	0	10,204	
Debt Service	0	0	0	0	0	0	0	0	
Capital Projects	0	0	0	0	0	0	0	0	
Total Disbursements	109,472	0	0	0	0	0	0	109,472	
Other financing sources (uses):									
Transfers from Other Funds	103,472	170	0	0	4,344	31,398	(85,599)	53,785	
Transfers to Other Funds	(61,631)	(170)	0	0	(3,344)	(37,277)	85,599	(16,823)	
Bond and Note Proceeds	0	0	0	0	0	0	0	0	
Net other financing sources (uses)	41,841	0	0	0	1,000	(5,879)	0	36,962	
Change in Fund Balance	0	0	0	0	1,000	(5,879)	0	(4,879)	
Closing Fund Balance	0	1,618	21	25	8,138	42,235	0	52,037	

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

	MENTAL HEALTH GIFTS AND DONATIONS (2090-2099)	COMBINED EXPENDABLE TRUST (2010-2099)	NEW YORK INTEREST ON LAWYER ACCOUNT (2030-2099)	NEW YORK STATE ARCHIVES PARTNERSHIP TRUST (2035-2099)	CHILD PERFORMERS PROTECTION (2040-2049)	TUTION REIMBURSEMENT (2050-2099)	LOCAL GOVERNMENT RECORDS MANAGEMENT IMPROVEMENT (2050-2099)	SCHOOL TAX RELIEF (2050-2099)	CHARTER SCHOOL STIMULUS (2060-2099)	HEALTH CARE REFORM ACT RESOURCES (2080-2099)	DEDICATED MASS TRANSPORTATION TRUST (2080-2099)
Opening Fund Balance	903	66,727	605,467	(7)	272	12,737	6,482	0	8,264	14,498	93,974
Receipts:											
Taxes	0	0	0	0	0	0	0	1,351,911	0	528,000	430,929
Miscellaneous Receipts	72	(223,391)	188,000	318	120	5,098	9,396	0	0	7,228,538	140,723
Federal Receipts	0	0	0	0	0	0	0	0	0	0	0
Total Receipts	72	(223,391)	188,000	318	120	5,098	9,396	1,351,911	0	7,756,538	571,652
Disbursements:											
Assistance and Grants	0	8,804	103,886	0	0	0	5,056	1,351,911	4,837	7,709,504	632,123
State Operations	72	6,143	1,998	458	233	3,371	2,442	0	0	108,611	0
General State Charges	0	215	726	207	168	1,419	1,300	0	0	10,742	0
Debt Service	0	0	0	0	0	0	0	0	0	0	0
Capital Projects	0	0	0	0	0	0	0	0	0	0	0
Total Disbursements	72	15,162	106,610	665	401	4,790	8,798	1,351,911	4,837	7,828,857	632,123
Other Financing Sources (Uses):											
Transfers from Other Funds	0	238,089	0	300	600	0	0	0	4,837	318,000	65,884
Transfers to Other Funds	0	(380)	0	(8)	(27)	(242)	(601)	0	0	(260,178)	0
Bond & Note Proceeds	0	0	0	0	0	0	0	0	0	0	0
Net Other Financing Sources (Uses)	0	237,709	0	292	573	(242)	(601)	0	4,837	57,822	65,884
Change in Fund Balance	0	(844)	81,390	(55)	292	66	(3)	0	0	(14,497)	5,413
Closing Fund Balance	903	65,883	686,857	(62)	564	12,803	6,479	0	8,264	1	99,387

	STATE LOTTERY (2090-2099)	COMBINED STUDENT LOAN (2090-2099)	MTA FINANCIAL ASSISTANCE (2050-2099)	FEDERAL/FOOD AND NUTRITION SERVICES (2090-2099)	FEDERAL HEALTH AND HUMAN SERVICES (25100-25199)	FEDERAL EDUCATION (25200-25299)	MISCELLANEOUS OPERATING GRANTS (25300-25999)	SEWAGE TREATMENT PROGRAM MANAGEMENT AND ADMINISTRATION (21000-21099)	ENCON SPECIAL REVENUE (21090-21099)	CONSERVATION (21300-21399)	ENVIRONMENTAL PROTECTION AND OIL SPILL COMPENSATION (22000-22499)
Opening Fund Balance	432,404	10,515	132,478	(16,481)	7,509,919	(56,604)	284,149	(137)	7,628	136,207	2,378
Receipts:											
Taxes	0	0	0	0	0	0	0	0	0	0	0
Miscellaneous Receipts	3,604,961	20,000	629	100,000	885,811	0	50,720	900	81,399	46,792	58,625
Federal Receipts	0	(10,500)	0	3,045,398	82,168,815	3,373,877	5,119,078	0	0	0	0
Total Receipts	3,604,961	9,500	629	3,145,398	83,054,626	3,373,877	5,169,798	900	81,399	46,792	58,625
Disbursements:											
Assistance and Grants	3,722,119	0	401,901	2,997,288	78,036,414	2,739,285	3,935,248	0	0	0	0
State Operations	35,551	4,000	0	76,975	1,715,454	558,264	289,399	432	67,879	28,746	16,276
General State Charges	14,215	0	0	14,036	137,145	64,029	60,669	266	25,749	13,387	9,284
Debt Service	0	0	0	0	0	0	0	0	0	0	0
Capital Projects	0	0	0	0	0	0	0	0	0	0	0
Total Disbursements	3,771,885	4,000	401,901	3,088,299	79,889,013	3,361,578	4,285,216	698	95,628	42,133	25,560
Other Financing Sources (Uses):											
Transfers from Other Funds	10,119	0	400,901	0	0	0	0	0	18,757	75	29,006
Transfers to Other Funds	(4,870)	0	0	(57,099)	(2,668,135)	(12,345)	(930,204)	0	(16,351)	(1,895)	(46,493)
Bond & Note Proceeds	0	0	0	0	0	0	0	0	0	0	0
Net Other Financing Sources (Uses)	5,249	0	400,901	(57,099)	(2,668,135)	(12,345)	(930,204)	202	2,406	(1,820)	(17,487)
Change in Fund Balance	(161,675)	5,500	(371)	(45,722)	497,478	(46)	238,427	65	(9,823)	2,839	15,578
Closing Fund Balance	270,729	16,015	132,107	(16,481)	8,007,397	(56,650)	6,707	65	(2,195)	139,046	17,956

**CASH COMBINING STATEMENT
SPECIAL REVENUE FUNDS**
(Thousands of dollars)

	TRAINING AND EDUCATION PROGRAM ON OCCUPATIONAL SAFETY AND HEALTH (2150-2199)	LAWYERS' FUND FOR CLIENT PROTECTION (2190-2149)	EQUIPMENT LOAN FUND FOR THE DISABLED (2190-2199)	MASS TRANSPORTATION OPERATING ASSISTANCE (2400-2449)	CLEAN AIR (2450-2499)	NEW YORK STATE INFRASTRUCTURE TRUST (2150-2149)	LEGISLATIVE COMPUTER SERVICES (2150-2199)	STATE UNIVERSITY DORMITORY INCOME (4030-4099)	COMBINED NON- EXPENDABLE TRUST (2150-2199)	WINTER SPORTS EDUCATION TRUST (2170-2199)	ARTS CAPITAL GRANTS (2850-2899)
Opening Fund Balance	5,638	12,324	574	1,169,757	(49,298)	81	14,613	338,802	545	0	337
Receipts:											
Taxes	0	0	0	3,606,551	0	0	0	0	0	0	0
Miscellaneous Receipts	48,496	9,000	15	17,500	57,200	0	1,719	350,106	6	75	60
Federal Receipts	0	0	0	0	0	0	0	0	0	0	0
Total Receipts	48,496	9,000	15	3,624,051	57,200	0	1,719	350,106	6	75	60
Disbursements:											
Assistance and Grants	0	0	0	4,054,433	0	0	0	0	0	0	98
State Operations	48,137	10,800	111	4,196	26,035	0	950	0	6	75	0
General State Charges	18,247	400	0	2,348	13,248	0	0	0	0	0	0
Debt Service	0	0	0	0	0	0	0	0	0	0	0
Capital Projects	0	0	0	0	0	0	0	0	0	0	0
Total Disbursements	66,384	11,200	111	4,060,977	39,283	0	950	0	6	75	98
Other Financing Sources (Uses):											
Transfers from Other Funds	15,000	0	0	38,404	0	0	0	0	0	0	0
Transfers to Other Funds	0	0	0	0	(6,404)	0	0	(417,476)	0	0	0
Bond & Note Proceeds	0	0	0	0	0	0	0	0	0	0	0
Net Other Financing Sources (Uses)	15,000	0	0	38,404	(6,404)	0	0	(417,476)	0	0	0
Change in Fund Balance	(2,888)	(2,200)	(96)	(398,522)	11,513	0	769	(67,370)	0	0	(38)
Closing Fund Balance	2,750	10,124	478	771,235	(37,785)	81	15,382	271,432	545	0	299

	MISCELLANEOUS STATE SPECIAL REVENUE (2190-2499)	COURT FACILITIES INCENTIVE AID (2290-2449)	EMPLOYMENT TRAINING (2250-2299)	STATE UNIVERSITY INCOME (2850-2899)	CHEMICAL DEPENDENCE SERVICE (2270-2249)	LAKE GEORGE PARK TRUST (2270-2279)	STATE POLICE MOTOR VEHICLE LAW ENFORCEMENT THEFT AND INSURANCE FRAUD PREVENTION (2280-2284)	NEW YORK GREAT LAKES PROTECTION (22850-2289)	FEDERAL MAXIMIZATION CONTRACT (2290-2294)	HOUSING DEVELOPMENT (22950-2299)	NYS DOT INFRASTRUCTURE SAFETY PROGRAM (23000-2304)
Opening Fund Balance	3,195,863	7,787	60	1,969,006	768	278	209,488	435	27	3,718	(25,934)
Receipts:											
Taxes	0	0	0	0	0	0	0	0	0	0	0
Miscellaneous Receipts	4,631,918	150	0	6,233,349	7,249	1,208	123,625	160	0	900	3,068
Federal Receipts	89	0	0	0	0	0	0	0	0	0	0
Total Receipts	4,632,007	150	0	6,233,349	7,249	1,208	123,625	160	0	900	3,068
Disbursements:											
Assistance and Grants	2,583,874	127,600	0	0	0	0	4,237	0	0	3,102	0
State Operations	1,734,606	2,200	0	8,475,824	7,226	1,947	10,073	157	0	0	3,971
General State Charges	554,108	1,000	0	804,435	0	500	0	61	0	0	0
Debt Service	0	0	0	0	0	0	0	0	0	0	0
Capital Projects	0	0	0	0	0	0	0	0	0	0	0
Total Disbursements	4,872,588	130,800	0	9,280,259	7,226	2,447	14,310	218	0	3,102	3,971
Other Financing Sources (Uses):											
Transfers from Other Funds	754,552	132,000	0	2,950,378	0	0	0	0	0	0	0
Transfers to Other Funds	1,183,719	0	0	(235,975)	0	0	(37,420)	0	0	0	0
Bond & Note Proceeds	0	0	0	0	0	0	0	0	0	0	0
Net Other Financing Sources (Uses)	1,938,271	132,000	0	2,714,403	0	0	(37,420)	0	0	0	0
Change in Fund Balance	1,697,690	1,350	0	(322,507)	23	(1,239)	71,895	(58)	0	(2,202)	(903)
Closing Fund Balance	4,893,553	9,137	60	1,636,499	791	(961)	281,383	377	27	1,516	(26,837)

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

	VOCATIONAL REHABILITATION (23950-23959)	DRINKING WATER PRODUCTION MANAGEMENT AND ADMINISTRATION (23100-23149)	NEW YORK CITY CORPORATION OPERATIONS OFFSET (23150-23199)	JUDICIARY PROCESSING OFFSET (23200-23249)	US OLYMPIC COMMITTEE/ LAW ENFORCEMENT TRAINING (23500-23549)	INDIGENT LEGAL SERVICES (23550-23599)	UNEMPLOYMENT INSURANCE ADMINISTRATION (23900-23949)	UNEMPLOYMENT INTEREST AND PENALTY (23600-23649)	UNEMPLOYMENT OCCUPATIONAL TRAINING (23950-23952-23959)	FEDERAL EMPLOYMENT AND TRAINING GRANTS (26000-26049)	COMMERCIAL GAMING REVENUE (23700-23749)
Opening Fund Balance	168	1	(30,481)	16,833	368	902,398	115,884	65,579	(420)	(5,944)	16,616
Receipts:											
Taxes	0	0	0	0	0	0	0	0	0	0	0
Miscellaneous Receipts	70	0	38,600	60,000	85	312,662	56,151	15,866	0	0	182,341
Federal Receipts	0	0	0	0	0	0	345,227	0	7,780	167,019	0
Total Receipts	70	0	38,600	60,000	85	312,662	401,378	15,866	7,780	167,019	182,341
Disbursements:											
Assistance and Grants	20	0	0	0	0	302,684	9,339	0	7,780	134,762	180,246
State Operations	28	0	26,500	40,600	75	30,502	237,310	1,325	0	24,149	5,009
General State Charges	0	0	14,800	20,866	0	3,001	111,981	1,173	0	8,258	3,675
Debt Service	0	0	0	0	0	0	0	0	0	0	0
Capital Projects	0	0	0	0	0	0	0	0	0	0	0
Total Disbursements	48	0	41,300	61,466	75	336,187	358,630	2,498	7,780	167,169	188,930
Other Financing Sources (Use):											
Transfers from Other Funds	0	0	2,700	0	0	28,000	0	0	0	0	0
Transfers to Other Funds	0	(1,108)	0	0	0	(214,000)	(36,569)	(15,163)	0	0	(2)
Bond & Note Proceeds	0	0	0	0	0	0	0	0	0	0	0
Net Other Financing Sources (Uses)	0	(1,108)	2,700	(1,466)	0	(186,000)	(36,569)	(15,163)	0	0	(2)
Change in Fund Balance	22	(1,108)	(30,481)	15,367	10	(209,523)	6,179	(1,795)	0	(150)	(6,591)
Closing Fund Balance	190	(1,107)	(30,481)	15,367	378	692,873	122,063	63,784	(420)	(6,094)	10,025

	MEDICAL GAMING TRUST (23750-23799)	DEDICATED STATE SPECIAL REVENUE (23800-23899)	INTERACTIVE FANTASY SPORTS (24950-24954)	HEALTH CARE TRANSFORMATION (24850-24899)	CHARITABLE GIFTS TRUST (24900-24949)	NEW YORK STATE GAMING REVENUE (24800-24849)	MOBILE SPORTS WAGERING (24952-24959)	SPECIAL REVENUE OTHER	SUB-TOTAL	ELIMINATIONS	FINANCIAL PLAN
Opening Fund Balance	12,136	334,325	2,691	270,486	155	31,396	280,378	0	18,119,181	0	18,119,181
Receipts:											
Taxes	2,500	600	0	0	0	194,000	0	0	6,114,491	0	6,114,491
Miscellaneous Receipts	0	76,983	10,000	15,000	0	0	1,292,000	1,000	25,745,273	0	25,745,273
Federal Receipts	0	0	0	0	0	0	0	(1,000)	94,215,783	0	94,215,783
Total Receipts	2,500	77,583	10,000	15,000	0	194,000	1,292,000	0	126,075,547	0	126,075,547
Disbursements:											
Assistance and Grants	6,350	83,300	0	0	0	7,729	1,457,339	0	110,611,269	0	110,611,269
State Operations	5,309	5,746	367	0	0	50,545	0	1,000	13,671,083	0	13,671,083
General State Charges	1,614	1,508	64	0	0	15,080	0	0	1,929,924	0	1,929,924
Debt Service	0	0	0	0	0	0	0	0	0	0	0
Capital Projects	0	0	0	0	0	0	0	0	0	0	0
Total Disbursements	13,273	90,554	431	0	0	73,354	1,457,339	1,000	126,212,276	0	126,212,276
Other Financing Sources (Use):											
Transfers from Other Funds	6,550	0	0	250,000	0	22,877	0	1,000	5,288,029	(1,429,650)	3,858,379
Transfers to Other Funds	0	(45)	(5,000)	(265,000)	0	(27,733)	0	(3,000)	(4,080,004)	1,429,650	(2,650,354)
Bond & Note Proceeds	0	0	0	0	0	0	0	0	0	0	0
Net Other Financing Sources (Use)	6,550	(45)	(5,000)	(15,000)	0	(4,856)	0	(2,000)	1,208,025	0	1,208,025
Change in Fund Balance	(4,223)	(13,016)	4,569	0	0	115,790	(165,339)	(3,000)	1,071,296	0	1,071,296
Closing Fund Balance	7,913	321,309	7,260	270,486	155	147,186	115,039	(3,000)	19,190,477	0	19,190,477

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

(thousands of dollars)

Fund Account	Opening Balance	Taxes	Misc. Receipts	Federal Receipts	Bond Proceeds	Transfers From	Total Receipts	Assistance and Grants	PS	NPS	Indirect Costs	UI Benefits	GSCs	Debt	Capital	Transfers To	Total Distb.	Closing Balance
019.20000-Ment Hyg Gifts	901	0	72	0	0	0	72	0	0	72	0	0	0	0	0	0	72	901
020.20100-Combined Exp Tr	(35)	0	(236,300)	0	0	236,300	0	0	0	0	0	0	0	0	0	0	0	(35)
020.20101-Planting Fields	1,295	0	350	0	0	0	350	216	216	48	7	0	162	0	0	0	433	1,212
020.20103-Chambers Restor	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1
020.20105-Animal Disease	51	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	51
020.20107-DOCS Gift & Don	57	0	805	0	0	0	805	0	0	805	0	0	0	0	0	0	805	57
020.20109-Helen Hayes Hsp	73	0	0	0	0	0	0	0	0	35	0	0	0	0	0	0	35	38
020.20110-Oxford Donation	322	0	166	0	0	0	166	0	0	50	0	0	0	0	0	0	50	438
020.20111-Donat-St.Albans	5	0	0	0	0	0	0	0	0	13	0	0	0	0	0	0	13	(8)
020.20112-CVB Gifts & Beq	133	0	5	0	0	0	5	0	0	8	0	0	0	0	0	0	8	130
020.20113-Donations-Bataw	106	0	19	0	0	0	19	0	0	40	0	0	0	0	0	0	40	85
020.20114-Montrose Donati	288	0	20	0	0	0	20	0	0	33	0	0	0	0	0	0	33	275
020.20116-IBR Genetic Cou	90	0	108	0	0	0	108	0	0	108	0	0	0	0	0	0	108	90
020.20118-Tech Transfer	(1)	0	50	0	0	0	50	0	0	28	0	0	0	0	0	0	28	21
020.20120-Spec Events	518	0	1,012	0	0	0	1,012	64	64	915	2	0	43	0	0	0	1,024	506
020.20123-L.M. Josephthal	51	0	1	0	0	0	1	0	0	1	0	0	0	0	0	0	1	51
020.20124-OSC Misc. Grant	16	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	16
020.20126-NYSCB Ven Stand	4,352	0	2,285	0	0	0	2,285	0	0	2,011	0	0	0	0	0	0	2,011	4,626
020.20127-DMNA Military	11	0	(1)	0	0	0	(1)	0	0	(1)	0	0	0	0	0	0	(1)	11
020.20128-WB Hoyt Memoria	5,388	0	0	0	0	788	788	750	0	0	0	0	0	0	0	0	750	5,426
020.20129-NYSCB Gift& Beq	179	0	0	0	0	0	0	0	0	17	0	0	0	0	0	0	17	162
020.20130-St Transm Money	13,863	0	260	0	0	0	260	0	0	0	0	0	0	0	0	0	0	14,123
020.20142-Youth Grants &	319	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	319
020.20143-Alzheimers Dis	850	0	270	0	0	306	576	670	0	0	0	0	0	0	0	0	670	756
020.20144-Local Gov Comm	170	0	12	0	0	0	12	0	0	7	0	0	0	0	0	0	7	175
020.20147-Prostate/Testic	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1
020.20149-Autism Aware &	881	0	139	0	0	0	139	0	0	22	0	0	0	0	0	0	22	998
020.20150-Emergency Serv	22,928	0	3,000	0	0	0	3,000	3,349	0	0	0	0	0	0	0	0	3,349	22,579
020.20151-Batavia-Charlot	449	0	20	0	0	0	20	0	0	25	0	0	0	0	0	0	25	444
020.20152-Rome-Gifts And	138	0	20	0	0	0	20	0	0	20	0	0	0	0	0	0	20	138
020.20155-Br Can Res & Ed	2,125	0	540	0	0	581	1,121	1,620	0	0	0	0	0	0	0	0	1,620	1,626
020.20159-Community Relat	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1
020.20162-Disab Tech Asst	30	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	30
020.20165-DMNA Youth Prog	42	0	5	0	0	0	5	0	0	6	0	0	0	0	0	0	6	41
020.20166-Erie Canal Muse	34	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	34
020.20167-Grants and Bequ	10	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	10
020.20174-Life Pass-It on	64	0	530	0	0	0	530	0	0	661	0	0	0	0	0	0	661	(67)
020.20176-Misc. Gifts Acc	(1,051)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(1,051)
020.20178-Multiple Sclero	22	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	22
020.20182-Parole Otrc Mem	43	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	43
020.20183-Prostate Cancer	3,296	0	240	0	0	114	354	520	0	0	0	0	0	0	0	0	520	3,130
020.20185-Percy T Phillip	63	0	5	0	0	0	5	0	0	0	0	0	0	0	0	0	0	68
020.20192-Missing Children	328	0	407	0	0	0	407	0	281	146	0	0	0	0	0	0	427	308
020.20197-DCJ01 Comb Gift	(2)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(2)
020.20199-HESC Gifts Dona	634	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	634
020.201B4-DFY Rec & Welfr	(3)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(3)
020.201DR-Human Rights Dis	(9)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(9)
020.201F1-Women Vet Monum	150	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	150
020.201GW-CCF Grts & Beqs	218	0	50	0	0	0	50	0	14	102	1	0	10	0	0	0	127	141
020.201HH-OMH Grant & Beq	73	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	73
020.201RW-RW Johnson Foun	(5)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(5)
020.201XK-Grants Account	1,363	0	1,500	0	0	0	1,500	1,000	0	73	0	0	0	0	0	0	1,073	1,790
020.201XX-S U Restrict Cur	12	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	12
020.201ZS-Grants	386	0	300	0	0	0	300	0	0	0	0	0	0	0	0	0	0	686
020.201ZZ-Donated Funds	(92)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(92)
020.20200-NY Teen Hth Ed	148	0	120	0	0	0	120	120	0	0	0	0	0	0	0	0	120	148

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

(thousands of dollars)

Fund Account	Opening Balance	Taxes	Misc. Receipts	Federal Receipts	Bond Proceeds	Transfers From	Total Receipts	Assistance and Grants	PS	NPS	Indirect Costs	UI Benefits	GSCs	Debt	Capital	Transfers To	Total Dist.	Closing Balance
020.20201-Veterans Rem Ce	2,613	0	75	0	0	0	75	0	0	160	0	0	0	0	0	0	160	2,528
020.20204-Homless Vet AS	314	0	154	0	0	0	154	600	0	0	0	0	0	0	0	0	600	(132)
020.20205-Mental Illness	103	0	58	0	0	0	58	75	0	0	0	0	0	0	0	0	75	86
020.20206-Women's Cancer	174	0	75	0	0	0	75	100	0	0	0	0	0	0	0	0	100	149
020.20208-Vets Home Assis	312	0	87	0	0	0	87	0	0	0	0	0	0	0	0	380	380	19
020.20209-Combined Gifts	2,800	0	222	0	0	0	222	0	0	225	0	0	0	0	0	0	225	2,797
023.20300-N Y Int Lawyers	605,469	0	188,000	0	0	0	188,000	103,886	1,090	876	32	0	726	0	0	0	106,610	686,859
024.20350-NYS Archvs Pine	(8)	0	318	0	0	300	618	0	316	132	10	0	207	0	0	8	673	(63)
025.20401-Child Performer	276	0	120	0	0	600	720	0	217	9	7	0	168	0	0	27	428	588
050.20451-Tuition Reimb	6,496	0	705	0	0	0	705	0	0	216	0	0	101	0	0	0	317	6,884
050.20452-Voc School Supe	6,242	0	4,393	0	0	0	4,393	0	2,032	1,069	54	0	1,318	0	0	242	4,715	5,920
052.20501-Loc Govt Record	6,477	0	9,396	0	0	0	9,396	5,056	2,000	389	53	0	1,300	0	0	601	9,399	6,474
053.20550-Sch Tax Relief	(1)	1,351,911	0	0	0	4,837	1,351,911	4,837	0	0	0	0	0	0	0	0	1,351,911	(1)
054.20601-Charter School	8,266	0	0	0	0	0	4,837	0	0	0	0	0	0	0	0	0	4,837	8,266
056.20701-Greenway Commun	(1)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(1)
056.20702-Greenway Herit	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1
059.20751-Alcohol&Subst A	(1)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(1)
061.20801-Tobacco Cntr &	99	0	0	0	0	0	0	0	1,968	161	62	0	1,451	0	0	156	3,798	(3,699)
061.20802-Health Care Srv	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1
061.20803-Medicatd Fraud	(1)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(1)
061.20804-Medical Assist.	2,875	0	0	0	0	0	0	4,890,078	0	0	0	0	0	0	0	0	4,890,078	(4,887,203)
061.20805-Enhanced Com	(2)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(2)
061.20807-HCRA Program	(717)	0	0	0	0	159,000	159,000	608,970	896	18,093	25	0	564	0	0	159,000	787,548	(629,265)
061.20809-EMS Training	448	0	13,431	0	0	0	13,431	7,570	10,407	11,008	124	0	2,551	0	0	185	31,845	(17,966)
061.20810-Child Health In	1,720	0	0	0	0	0	0	1,534,569	1,061	22,659	52	0	724	0	0	85	1,559,150	(1,557,430)
061.20811-HCRA Undistrib	(6,988)	528,000	7,168,691	0	0	159,000	7,855,691	0	0	0	0	0	0	0	0	96,304	96,304	7,752,399
061.20812-Hospital Based	(2)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(2)
061.20813-Ad Home Res Co	39	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	39
061.20814-Primary Care In	370	0	0	0	0	0	0	0	348	0	9	0	205	0	0	22	584	(214)
061.20815-Prov Coll Monit	(1)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(1)
061.20816-Pilot Health In	3	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	3
061.20817-Indigent Care	11,849	0	0	0	0	0	0	626,800	0	0	0	0	0	0	0	4,300	631,100	(619,251)
061.20818-EPIC Premium	1,099	0	46,416	0	0	0	46,416	41,517	701	10,768	24	0	543	0	0	47	53,600	(6,085)
061.20819-Health Occup De	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1
061.20820-Matern & Ch HIV	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1
061.20821-Health Care Del	667	0	0	0	0	0	0	0	242	3	7	0	176	0	0	0	428	239
061.20822-Cig Task Force	695	0	0	0	0	0	0	0	2,419	206	64	0	1,487	0	0	0	4,176	(3,481)
061.20823-NYSOH	2,341	0	0	0	0	0	0	0	5,194	21,129	981	0	3,041	0	0	79	30,424	(28,083)
073.20851-Transit Authori	72,571	336,591	109,409	0	0	51,394	497,394	492,771	0	0	0	0	0	0	0	0	492,771	77,194
073.20852-Railroad Account	13,000	59,398	19,286	0	0	9,216	87,900	87,116	0	0	0	0	0	0	0	0	87,116	13,784
073.20853-DMTF	8,404	34,940	12,028	0	0	5,274	52,242	52,236	0	0	0	0	0	0	0	0	52,236	8,410
160.20901-Education - New	294,904	0	2,442,000	0	0	10,119	2,452,119	2,591,119	0	0	0	0	0	0	0	0	2,591,119	155,904
160.20902-Lottery Adm New	72,953	0	42,921	0	0	0	42,921	0	17,501	14,206	681	0	12,747	0	0	4,204	49,339	66,535
160.20903-VLT Administrat	26,473	0	12,040	0	0	0	12,040	0	1,970	1,114	79	0	1,468	0	0	0	666	33,216
160.20904-VLT - Education	38,074	0	1,108,000	0	0	0	1,108,000	1,131,000	0	4,000	0	0	0	0	0	0	1,131,000	15,074
221.20950-Comb Student Ln	10,518	0	20,000	(10,500)	0	0	9,500	0	0	0	0	0	0	0	0	0	4,000	16,018
225.23651-Mobility Tax Tr	3,921	0	629	0	0	243,250	243,879	244,250	0	0	0	0	0	0	0	0	244,250	3,550
225.23652-MTA Aid Trust	450	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	450
225.23653-NY Cen Bus Dis	128,110	0	900	0	0	157,651	157,651	157,651	0	418	0	0	266	0	0	0	157,651	128,110
300.21002-Encon Admin Acc	(138)	0	0	0	0	0	900	0	0	14	0	0	0	0	0	0	698	64
301.21051-EnCon Energy Ef	120	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	120
301.21052-EnCon-Seized As	97	0	20	0	0	0	20	0	0	0	0	0	0	0	0	0	0	117
301.21053-Wst Tire Mgt/Re	43,768	0	20,000	0	0	0	20,000	0	11,860	391	373	0	7,768	0	0	6,000	26,392	37,376
301.21054-Oil & Gas Accou	110	0	108	0	0	0	108	0	0	119	0	0	0	0	0	0	119	99
301.21055-Marine/Coastal	206	0	13	0	0	0	13	0	0	0	0	0	0	0	0	0	0	219
301.21060-Indirect Charge	4,255	0	0	0	0	9,757	9,757	0	6,917	6,976	164	0	3,289	0	0	2,085	19,431	(5,419)

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

FY 2026
(thousands of dollars)

Fund Account	Opening Balance	Taxes	Misc. Receipts	Federal Receipts	Bond Proceeds	Transfers From	Total Receipts	Assistance and Grants	PS	NPS	Indirect Costs	UI Benefits	GSCs	Debt	Capital	Transfers To	Total Distb.	Closing Balance
301.21061-Hazardous Sub B	2,532	0	350	0	0	0	350	0	215	40	8	0	113	0	0	0	376	2,506
301.21063-S-Area Landfill	14	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	14
301.21064-Utality Envir R	0	0	1,800	0	0	0	1,800	0	1,250	0	33	0	672	0	0	0	1,955	(155)
301.21065-Federal Grant I	5,749	0	40	0	0	9,000	9,040	0	8,495	168	0	0	0	0	0	1,041	9,704	5,085
301.21066-Low Level Radio	(457)	0	2,811	0	0	0	2,811	0	1,441	226	47	0	975	0	0	433	3,122	(768)
301.21067-Recreation Acco	27,080	0	10,200	0	0	0	10,200	0	2,322	776	85	0	887	0	0	455	4,525	32,755
301.21077-Public Safety R	23	0	30	0	0	0	30	0	0	38	0	0	0	0	0	0	38	15
301.21080-Encon Magazine	224	0	705	0	0	0	705	0	164	0	0	0	0	0	0	150	314	615
301.21081-Environmental R	(98,494)	0	28,600	0	0	0	28,600	0	12,046	2,439	447	0	5,965	0	0	6,187	27,084	(96,978)
301.21082-Natural Resourc	(3,968)	0	6,500	0	0	0	6,500	0	3,581	583	102	0	2,347	0	0	0	6,613	(4,081)
301.21083-UST-Trust Recov	961	0	12	0	0	0	12	0	0	0	0	0	0	0	0	0	0	973
301.21084-Mined Land Recl	8,940	0	4,210	0	0	0	4,210	0	1,955	105	67	0	1,308	0	0	0	3,435	9,715
301.21089-SEQR Review	(43)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(43)
301.21087-Town Of Riverhe	17	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	17
301.21082-Monitors-Aggre	16,490	0	6,000	0	0	0	6,000	0	3,849	480	117	0	2,425	0	0	0	6,871	15,619
302.21150-Conservation	41,755	0	43,222	0	0	75	43,297	0	21,108	5,724	609	0	12,663	0	0	1,820	41,924	43,128
302.21151-Marine Resource	8,341	0	1,480	0	0	0	1,480	0	1,077	0	33	0	666	0	0	0	1,776	8,045
302.21152-Migratory Bird	0	0	10	0	0	0	10	0	0	45	0	0	0	0	0	0	45	(35)
302.21153-Guides License	643	0	55	0	0	0	55	0	66	9	2	0	38	0	0	0	115	583
302.21154-Fish And Game T	85,287	0	2,000	0	0	0	2,000	0	0	0	0	0	0	0	0	75	75	87,212
302.21155-Surf Clam/Quaho	(3)	0	0	0	0	0	0	0	34	38	1	0	20	0	0	0	93	(96)
302.21156-Habitat Account	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1
302.21157-Venison Donato	81	0	25	0	0	0	25	0	0	0	0	0	0	0	0	0	0	106
302.21158-OUTDOOR REC & T	90	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	90
303.21201-Oil Spill - DAC	3	0	622	0	0	705	1,327	0	813	63	20	0	547	0	0	0	1,443	(113)
303.21202-Oil Sp Relocain	4	0	0	0	0	301	301	0	201	11	6	0	147	0	0	0	365	(60)
303.21203-Oil Spill - DEC	(2)	0	0	0	0	28,000	28,000	0	11,292	1,676	363	0	7,545	0	0	0	20,876	7,122
303.21204-Oil Spill - DAC	2,374	0	43,996	0	0	0	43,996	0	0	0	0	0	0	0	0	32,793	32,793	13,577
303.21205-License Fee Sur	0	0	13,700	0	0	0	13,700	0	0	0	0	0	0	0	0	13,700	13,700	0
303.21206-Law Oil Spill	0	0	307	0	0	0	307	0	1,734	50	47	0	1,045	0	0	0	2,876	(2,569)
305.21251-OSH Trng & Educ	3,643	0	26,357	0	0	11,000	37,357	0	16,826	12,213	628	0	9,208	0	0	0	38,875	2,325
305.21252-OSHA Inspection	1,792	0	22,139	0	0	4,000	26,139	0	13,730	4,222	518	0	9,039	0	0	0	27,509	422
306.21301-CSF Regis Fee	12,326	0	9,000	0	0	0	9,000	0	700	10,100	0	0	400	0	0	0	11,200	10,126
307.21351-Equipment Loan	577	0	15	0	0	0	15	0	0	111	0	0	0	0	0	0	111	481
313.21401-Pub Tran Systems	20,769	104,862	0	0	0	17,229	122,091	119,488	705	200	26	0	480	0	0	0	120,899	21,961
313.21402-Metropolitan Ma	1,148,863	3,501,689	17,500	0	0	21,175	3,540,364	3,934,945	2,744	421	100	0	1,868	0	0	0	3,940,078	749,149
313.21403-Urban Mass Tran	127	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	127
313.21404-Add Mass Trans	(1)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(1)
314.21451-Operating Permit	(49,008)	0	9,200	0	0	0	9,200	0	3,624	2,047	86	0	1,763	0	0	0	7,520	(47,328)
314.21452-Mobile Source	(302)	0	48,000	0	0	0	48,000	0	17,077	2,669	532	0	11,485	0	0	6,404	38,167	9,531
318.21501-Housing Resene	80	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	80
321.21551-Legisl Comp R&D	14,537	0	1,717	0	0	0	1,717	0	0	950	0	0	0	0	0	0	950	15,304
321.21552-Demographics/Re	74	0	2	0	0	0	2	0	0	0	0	0	0	0	0	0	0	76
330.40350-S U Donn Income	338,801	0	350,106	0	0	0	350,106	0	0	6	0	0	0	0	0	417,476	417,476	271,431
332.21651-Brummer Award	54	0	6	0	0	0	6	0	0	0	0	0	0	0	0	0	6	54
332.21652-William Vorce F	276	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	276
332.21653-Rocky Pocantico	(2)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(2)
332.21654-OPWDD Nonexp Tr	74	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	74
332.21656-Helen Hayes Hos	15	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	15
332.21657-Cunningham Fund	100	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	100
333.21700-Winir Sports Ed	0	0	75	0	0	0	75	0	0	75	0	0	0	0	0	0	75	0
338.21851-ARIS Capital Re	336	0	60	0	0	0	60	98	0	0	0	0	0	0	0	0	98	298
340.22501-CFIA Undistrib	7,787	0	150	0	0	132,000	132,150	127,600	2,100	100	0	0	1,000	0	0	0	130,800	9,137
341.22552-DFY-NYC Summer	60	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	60
345.22652-L I Vets Home	28,850	0	67,766	0	0	76	67,842	0	38,897	26,445	0	0	0	0	0	0	65,342	31,350
345.22653-S U Genl IFR	1,014,183	0	1,029,446	0	0	0	1,029,446	0	295,640	695,922	0	0	10,000	0	0	132,708	1,134,270	909,359

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

(thousands of dollars)

Fund Account	Opening Balance	Taxes	Misc. Receipts	Federal Receipts	Bond Proceeds	Transfers From	Total Receipts	Assistance and Grants	PS	NPS	Indirect Costs	UI Benefits	GSCs	Debt	Capital	Transfers To	Total Distb.	Closing Balance
345.22654-S U Inc Offset	(23,452)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(23,452)
345.22655-Gen Rev Offset	351,496	0	1,399,832	0	0	1,842,179	3,242,011	0	2,781,903	360,932	0	0	593	0	0	103,267	3,246,695	346,812
345.22656-S U Hosp Ops	164,050	0	3,525,199	0	0	1,103,123	4,628,322	0	1,994,456	2,102,057	0	0	793,842	0	0	0	4,890,355	(97,983)
345.22657-SUNY Stabilizat	200,089	0	10,000	0	0	5,000	15,000	0	400	600	0	0	0	0	0	0	1,000	214,089
345.22658-State Univ Hosp	6,128	0	101,106	0	0	0	101,106	0	70,182	15,023	0	0	0	0	0	0	85,205	22,029
345.22659-SUNY Tuition Re	227,664	0	100,000	0	0	0	100,000	0	66,400	26,967	0	0	0	0	0	0	93,367	234,297
346.22700-Chem Dep Svcs	765	0	7,249	0	0	0	7,249	0	0	7,226	0	0	0	0	0	0	7,226	788
349.22751-Lk George Park	282	0	1,208	0	0	0	1,208	0	1,100	812	35	0	500	0	0	0	2,447	(957)
354.22801-MVTIFA	8,193	0	4,800	0	0	0	4,800	4,237	138	8	0	0	0	0	0	0	4,383	8,610
354.22802-St Police MV En	201,298	0	118,825	0	0	0	118,825	0	4,330	5,597	0	0	0	0	0	37,420	47,347	272,776
355.22851-Great Lakes Pro	432	0	160	0	0	0	160	0	84	70	3	0	61	0	0	0	218	374
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	(1,553)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(1,553)
360.22950-Housing Develop	3,717	0	900	0	0	0	900	3,102	0	0	0	0	0	0	0	0	3,102	1,515
362.23001-DOT Comm Ven Sa	(25,934)	0	3,068	0	0	0	3,068	0	3,394	577	0	0	0	0	0	0	3,971	(26,837)
365.23051-Vocatl Rehabil	170	0	70	0	0	0	70	20	0	28	0	0	0	0	0	0	48	192
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	(30,481)	0	38,600	0	0	2,700	41,300	0	25,400	1,100	0	0	14,800	0	0	0	41,300	(30,481)
369.23201-Jud Data Proc O	16,831	0	60,000	0	0	0	60,000	0	40,400	200	0	0	20,866	0	0	0	61,466	15,365
385.23501-Lk Placid Train	367	0	85	0	0	0	85	0	0	75	0	0	0	0	0	0	75	377
390.23551-Indigent Legal	902,397	0	312,662	0	0	28,000	340,662	302,684	4,579	25,797	126	0	3,001	0	0	214,000	550,187	692,872
482.23601-UJ Sp Int & Pen	65,576	0	15,866	0	0	0	15,866	0	207	1,067	51	0	1,173	0	0	15,163	17,661	63,781
501.23701-Commercial Gami	37,099	0	168,000	0	0	0	168,000	168,182	189	126	6	0	126	0	0	0	168,503	36,596
501.23702-Comm Game Regul	(29,994)	0	5,041	0	0	0	5,041	0	4,352	270	192	0	3,549	0	0	2	8,365	(33,318)
501.23703-Prob Gambli Svcs	9,509	0	9,300	0	0	0	9,300	12,064	0	0	0	0	0	0	0	0	12,064	6,745
502.23750-Med Can Collect	(16)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(16)
502.23752-MCF - Cnty Dist	634	2,500	0	0	0	0	2,500	5,850	0	0	0	0	0	0	0	0	5,850	(2,716)
502.23753-MCF - Law Enfor	2,644	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2,644
502.23754-MCF - Addiction	2,793	0	0	0	0	0	0	500	0	0	0	0	0	0	0	0	500	2,293
502.23755-MCF-Hlth Operat	6,077	0	0	0	0	6,550	6,550	0	2,407	2,832	70	0	1,614	0	0	45	6,923	5,704
503.23800-Inter Recip Pos	5,708	0	1,200	0	0	0	1,200	0	475	458	13	0	308	0	0	0	1,299	5,609
503.23801-Hwy Use Tax Adm	4,194	600	500	0	0	0	1,100	0	181	202	6	0	111	0	0	0	500	4,794
503.23802-Cure Childhood	205	0	250	0	0	0	250	0	0	0	0	0	0	0	0	0	0	455
503.23804-Lupus Research	370	0	60	0	0	0	60	183	0	0	0	0	0	0	0	0	183	247
503.23806-NYS Secure Choi	(1,738)	0	0	0	0	0	0	0	700	770	30	0	500	0	0	0	2,000	(3,738)
503.23807-Military Fam Re	364	0	50	0	0	0	50	165	0	0	0	0	0	0	0	0	165	249
503.23808-Gifts For Food	819	0	250	0	0	0	250	0	0	0	0	0	0	0	0	0	0	1,069
503.23809-NYS ALS Res&Edu	291	0	60	0	0	0	60	50	0	0	0	0	0	0	0	0	50	301
503.23810-Down's Syn Res	9	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	9
503.23811-School Bas Hlth	163	0	50	0	0	0	50	14	0	0	0	0	0	0	0	0	14	199
503.23812-WTC Mem Scholar	440	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	440
503.23813-Leuk Lymph Myel	389	0	100	0	0	0	100	171	0	0	0	0	0	0	0	0	171	318
503.23814-Gift to the Art	20	0	300	0	0	0	300	300	0	0	0	0	0	0	0	0	300	20
503.23815-Sr Well Nutriti	528	0	80	0	0	0	80	0	0	0	0	0	0	0	0	0	0	608
503.23817-Oploid Settle	322,137	0	74,083	0	0	0	74,083	82,405	865	2,019	27	0	589	0	0	0	85,905	310,315
503.23818-SUD Ed & Recov	173	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	173
503.23819-Gift Gun Vio Re	93	0	0	0	0	0	0	12	0	0	0	0	0	0	0	0	0	93
503.23820-Lyme&Tick Res	66	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	12	54
503.23821-Gifts State Lib	93	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	93
504.24950-Fan Spors Educ	2,827	0	10,000	0	0	0	10,000	0	0	0	0	0	0	0	0	5,000	5,000	7,827
504.24951-Fan Sport Admin	(138)	0	0	0	0	0	0	0	86	278	3	0	64	0	0	0	431	(569)
506.24850-Hlth Care Trans	270,486	0	15,000	0	0	250,000	265,000	0	0	0	0	0	0	0	0	265,000	265,000	270,486
507.24900-Hlth Caritable	22	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	22
507.24901-Elem Sec Ed Cha	132	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	132

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

FY 2026

(thousands of dollars)

Fund Account	Opening Balance	Taxes	Misc. Receipts	Federal Receipts	Bond Proceeds	Transfers From	Total Receipts	Assistance and Grants	PS	NPS	Indirect Costs	UI Benefits	GSCs	Debt	Capital	Transfers To	Total Disb.	Closing Balance
508.24800-NY Cannabis Rev	22,875	194,000	0	0	0	0	194,000	0	24,264	24,601	967	0	14,687	0	0	22,877	87,396	129,479
508.24801-Cannabis Educat	271	0	0	0	0	9,151	9,151	0	0	0	0	0	0	0	0	4,856	4,856	4,566
508.24802-NYS Drug Tr&Ed	2,749	0	0	0	0	4,575	4,575	2,729	632	63	18	0	393	0	0	0	3,835	3,489
508.24803-NYS Com Grants	5,499	0	0	0	0	9,151	9,151	5,000	0	0	0	0	0	0	0	0	5,000	9,650
509.24955-Mob Sports Wage	280,378	0	1,292,000	0	0	0	1,292,000	1,457,339	0	0	0	0	0	0	0	0	1,457,339	1,115,039

CASH COMBINING STATEMENT BY ACCOUNT
MISCELLANEOUS SPECIAL REVENUE FUND (339)

FY 2026
(thousands of dollars)

Account Code-Name	Opening Balance	Taxes	Miscellaneous Receipts	Federal Receipts	Bond & Note Proceeds	Transfers From	Total Receipts	Assistance and Grants	PS	NPS	Indirect Costs	UI Benefits	GSCs	Debt	Capital	Transfers To	Closing Balance
339.21901-Article VII Int	9,800	0	500	0	0	0	500	133	0	0	0	0	0	0	0	0	10,167
339.21902-S P A R C S	10,657	0	6,600	0	0	8	6,608	0	985	3,905	33	0	725	0	0	36	11,581
339.21904-Fire Prev/Code	158,351	0	14,810	0	0	0	14,810	0	1,863	731	82	0	1,806	0	0	19,810	148,869
339.21905-NYS Twp Police	5,527	0	64,213	0	0	0	64,213	0	41,270	30	0	0	26,001	0	0	0	2,439
339.21906-DMV Seiz Assets	2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2
339.21907-Mental Hygiene	(2,134)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(2,134)
339.21909-M H Patient Inc	9	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	9
339.21911-Fin Cntrl Board	(708)	0	3,099	0	0	0	3,099	0	1,444	799	45	0	799	0	0	12	(708)
339.21912-Reg of Racing	(2,333)	0	12,647	0	0	0	12,647	0	5,911	3,684	236	0	1,378	0	0	458	(1,353)
339.21914-S U Constr Fund	129	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	129
339.21916-Nurses Aide Reg	1,209	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,209
339.21917-Med Frd Seized	117	0	176	0	0	0	176	0	0	176	0	0	0	0	0	0	117
339.21918-Child Care & Pr	3,993	0	272	0	0	0	272	0	0	0	0	0	0	0	0	0	4,265
339.21919-Cyber Sec Upgr	1,361	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,361
339.21920-Cert of Need	16,768	0	11,000	0	0	0	11,000	0	2,556	1,860	91	0	1,802	0	0	4,283	17,176
339.21921-Lobbying Enforc	2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2
339.21922-Continuing Care	2,036	0	131	0	0	0	131	0	76	6	2	0	37	0	0	0	2,046
339.21923-DOL Fee Penalty	25,313	0	20,383	0	0	800	21,183	0	6,628	3,973	239	0	4,672	0	0	600	30,384
339.21924-Educ Museum	391	0	892	0	0	0	892	0	300	362	10	0	190	0	0	62	359
339.21925-Ns Hm Receivshp	1,230	0	25	0	0	0	25	0	0	0	0	0	0	0	0	0	1,255
339.21926-3rd Party Hlth	544	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	544
339.21927-Boating Noise L	2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2
339.21928-H Love NY Yes	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1
339.21929-Summer Sch Arts	187	0	684	0	0	0	684	0	119	587	4	0	78	0	0	0	83
339.21930-H Lve NY W Boat	346	0	280	0	0	0	280	0	70	25	4	0	59	0	0	0	468
339.21932-Snowmobile	7,171	0	6,650	0	0	0	6,650	6,650	111	150	9	0	81	0	0	0	6,820
339.21933-Tr Surplus Prop	16,197	0	2,200	0	0	0	2,200	0	0	0	0	0	0	0	0	4,107	14,290
339.21934-Hosp & Nurs Mgt	5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	5
339.21935-Watershed Prinr	(4)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(4)
339.21936-World Univ Game	3	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	3
339.21937-S U Dorm Reimb	(6)	0	0	0	0	294,843	294,843	0	162,872	131,970	0	0	0	0	0	0	(5)
339.21938-ODTA Train Cont	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1
339.21939-ODTA State Maic	3	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	3
339.21941-Methadone Regis	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1
339.21943-Energy Research	(1)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(1)
339.21944-Radiology	6,565	0	4,100	0	0	0	4,100	3,000	825	181	32	0	489	0	0	0	6,138
339.21945-Crim Jus Improv	27,785	0	16,373	0	0	38,938	55,311	54,160	3,845	5,729	147	0	2,373	0	0	737	16,105
339.21948-Farm Prod Insp-	835	0	1,390	0	0	0	1,390	0	723	124	22	0	436	0	0	0	920
339.21950-FgprntID&Tech	113,894	0	15,000	0	0	0	15,000	0	0	1,837	0	0	0	0	0	14,543	112,514
339.21953-NY Fire Academy	400	0	468	0	0	0	468	0	326	374	10	0	258	0	0	0	(100)
339.21958-Domestic Awaren	138	0	7	0	0	0	7	0	0	3	0	0	0	0	0	0	142
339.21959-Environmental L	3,505	0	4,121	0	0	0	4,121	0	1,812	638	57	0	1,301	0	0	283	3,535
339.21960-HESC Ins Prem P	50,768	0	900	0	0	0	900	0	10,300	9,236	282	0	6,207	0	0	10,500	15,143
339.21961-Train Mgmt Eval	171	0	1,200	0	0	0	1,200	0	1,733	116	54	0	1,180	0	0	0	(1,712)
339.21962-Clin Lab Refinc	(11,150)	0	15,759	0	0	0	15,759	0	5,825	2,642	184	0	3,396	0	0	5,453	(12,891)
339.21964-Pub Emp Rel Brd	999	0	86	0	0	0	86	0	0	50	0	0	0	0	0	0	1,035
339.21965-Radio Hlth Prot	367	0	5,132	0	0	0	5,132	0	2,281	157	72	0	1,721	0	0	730	538
339.21966-Cons Food Indus	57	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	57
339.21967-OHRD St Match	4,813	0	100	0	0	1,400	1,500	0	4,375	64	0	0	0	0	0	0	1,938
339.21968-Educatin Library	255	0	65	0	0	0	65	0	0	0	0	0	0	0	0	0	256
339.21969-Teacher Certif	15,315	0	8,138	0	0	0	8,138	0	4,689	2,983	104	0	3,003	0	0	450	12,224
339.21970-Banking Deptmnt	25,329	0	113,159	0	0	0	113,159	0	50,710	14,109	1,561	0	37,622	0	0	5,600	28,886

CASH COMBINING STATEMENT BY ACCOUNT
MISCELLANEOUS SPECIAL REVENUE FUND (339)

FY 2026
(thousands of dollars)

Account Code-Name	Opening Balance	Taxes	Miscellaneous Receipts	Federal Receipts	Bond & Note Proceeds	Transfers From	Total Receipts	Assistance and Grants	PS	NPS	Indirect Costs	UI Benefits	GSCs	Debt	Capital	Transfers To	Closing Balance
339.21971-Cable TV Acct	13,518	0	2,433	0	0	0	2,433	0	1,401	109	50	0	945	0	0	0	13,446
339.21972-Econ Devel Asst	397	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	397
339.21973-Fin Svcs Seized	835	0	250	0	0	0	250	0	0	250	0	0	0	0	0	0	835
339.21975-ODD Earned Revn	(1)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(1)
339.21976-Motorcycle Sfty	(1)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(1)
339.21977-Business and Li	436,797	0	125,000	0	0	0	125,000	0	31,621	16,118	1,028	0	18,261	0	0	91,828	402,941
339.21978-Indir Cost Reco	1,606	0	0	0	0	18,954	18,954	0	10,034	4,846	279	0	6,464	0	0	2,757	(3,820)
339.21979-High School Equ	2,075	0	225	0	0	0	225	0	0	244	0	0	0	0	0	0	2,056
339.21980-OTDA Program	2,271	0	0	0	0	500	500	0	0	200	0	0	128	0	0	0	2,443
339.21981-Disas Prep Conf	27	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	27
339.21982-Administration	6,085	0	13	0	0	13,350	13,363	0	3,628	7,155	115	0	2,860	0	0	560	5,130
339.21983-Rail Safety Ins	4	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	4
339.21985-Abandon Prop Au	3	0	23,719	0	0	0	23,719	0	16,275	6,941	341	0	0	0	0	0	165
339.21986-Seized Assets	52	0	2	0	0	0	2	6,500	0	0	0	0	0	0	0	0	54
339.21987-Spinal Injury	25,649	0	0	0	0	8,500	8,500	0	0	0	0	0	0	0	0	0	27,649
339.21988-Child Supp Rev	78	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	78
339.21989-Mult Agen Train	(659)	0	0	0	0	13,713	13,713	0	1,917	10,363	60	0	1,305	0	0	0	(591)
339.21990-OCF Crime Forf	2,575	0	1,507	0	0	0	1,507	0	0	1,507	0	0	0	0	0	0	2,575
339.21991-DMNA-Seiz Asset	2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2
339.21992-Critical Infras	289	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	289
339.21993-Radon Detection	929	0	20	0	0	0	20	0	0	30	0	0	0	0	0	0	919
339.21994-Insurance Dept	272,137	0	336,843	0	0	0	336,843	95,481	112,344	36,101	3,315	0	79,181	0	0	8,400	274,158
339.21995-Workers' Compen	53,178	0	246,004	0	0	0	246,004	0	96,171	54,680	2,628	0	64,090	0	0	12,753	68,860
339.21996-Fire Protection	(1)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(1)
339.21998-Public Work Enf	19,076	0	3,982	0	0	0	3,982	0	3,357	1,716	145	0	2,139	0	0	5,000	10,701
339.21999-Asset Forfeitur	(3)	0	250	0	0	0	250	0	0	250	0	0	0	0	0	0	(3)
339.219AC-Non-Ivd Wage Wl	(58)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(58)
339.219IG-Ins Genl Oprens	(22)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(22)
339.219SA-Health Services	31	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	31
339.219XX-A&M-Aggregated	2,042	0	17,000	0	0	0	17,000	0	474	14	15	0	286	0	0	0	18,253
339.219YL-OGS Bldg Admin	12,679	0	18,197	0	0	0	18,197	0	3,247	3,987	105	0	2,182	0	0	0	21,355
339.219YN-OGS Strd & Purch	13,300	0	5,660	0	0	0	5,660	0	943	4,328	30	0	633	0	0	3,000	10,026
339.219Z7-Just Ct Oper	(2,114)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(2,114)
339.219ZV-S T A Research	(19)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(19)
339.22001-VESID SS	318	0	2,500	0	0	0	2,500	2,000	198	111	6	0	130	0	0	52	321
339.22003-Bell Jar Collec	1	0	1,875	0	0	0	1,875	0	548	437	22	0	409	0	0	500	(40)
339.22004-Ind & Util Serv	3,793	0	2,547	0	0	0	2,547	0	1,750	150	46	0	1,076	0	0	0	3,318
339.22008-Courts Special	(460)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(460)
339.22009-Asbestos Trning	698	0	867	0	0	0	867	0	236	8	7	0	176	0	0	0	1,138
339.22010-IMP R P Tax Adm	3	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	3
339.22011-Public Service	80,368	0	103,822	0	0	0	103,822	0	63,470	11,133	1,887	0	41,372	0	0	6,128	60,200
339.22012-Atty Licensing	46,876	0	42,000	0	0	0	42,000	0	37,000	5,900	0	0	11,400	0	0	0	34,576
339.22014-DSS Prov Recovs	227	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	227
339.22015-Crimes Against	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1
339.22017-Camp Smith Bill	679	0	197	0	0	0	197	0	0	201	0	0	0	0	0	0	675
339.22020-Comm Feed Lic	(1)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(1)
339.22021-Regulation of M	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1
339.22023-Discover Queens	44	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	44
339.22024-Reven Arrearage	206,426	0	27,000	0	0	0	27,000	0	530	1,345	15	0	310	0	0	22,487	208,739
339.22025-Comm Svce Assis	8,475	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	8,475
339.22026-Cell Phone Towe	9,327	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	9,327
339.22027-Spec Conserv AC	3	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	3

**CASH COMBINING STATEMENT BY ACCOUNT
MISCELLANEOUS SPECIAL REVENUE FUND (339)
FY 2026**
(thousands of dollars)

Account Code-Name	Opening Balance	Taxes	Miscellaneous Receipts	Federal Receipts	Bond & Note Proceeds	Transfers From	Total Receipts	Assistance and Grants	PS	NPS	Indirect Costs	UI Benefits	GSCs	Debt	Capital	Transfers To	Closing Balance
339.22028-State Central R	23,401	0	4,900	0	0	0	4,900	0	154	0	5	0	105	0	0	97	27,940
339.22029-Plant Industry	1,490	0	529	0	0	0	529	0	809	91	26	0	486	0	0	0	607
339.22032-Batavia School	(11,784)	0	9,600	0	0	900	10,500	0	5,887	1,321	164	0	3,813	0	0	522	(12,991)
339.22033-Alcohol Beverag	(2)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(2)
339.22034-Investment Serv	7,760	0	4,038	0	0	0	4,038	0	2,070	673	64	0	1,231	0	0	0	7,760
339.22035-Diabetes Resear	111	0	6	0	0	0	6	0	0	0	0	0	0	0	0	0	117
339.22037-Keep Kids Drug	116	0	9	0	0	0	9	0	0	0	0	0	0	0	0	0	125
339.22038-OPWDD Day Servi	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1
339.22039-OSDC Finan Over	(2,044)	0	6,072	0	0	0	6,072	0	3,095	757	100	0	2,120	0	0	0	(2,044)
339.22040-Senate Recyclab	781	0	20	0	0	0	20	0	0	0	0	0	0	0	0	0	801
339.22041-Medicaid Fraud	35,378	0	15,955	0	0	0	15,955	0	8,491	2,449	1,122	0	5,404	0	0	0	33,867
339.22042-DED Marketing A	5,439	0	1,944	0	0	0	1,944	0	63	1,710	2	0	28	0	0	0	5,580
339.22044-Tug Hill Admin	140	0	188	0	0	0	188	0	29	153	0	0	0	0	0	0	146
339.22045-Settlement Enfr	440	0	541	0	0	0	541	491	0	50	0	0	0	0	0	0	440
339.22046-Regulation of I	(129,597)	0	13,388	0	0	0	13,388	0	9,181	739	299	0	6,205	0	0	0	(132,633)
339.22047-NYS FLEX Spend	2,804	0	300	0	0	0	300	0	0	337	0	0	0	0	0	0	2,767
339.22050-Crime Victims B	3	0	105	0	0	0	105	0	0	82	0	0	0	0	0	0	26
339.22051-Ofc of Professi	96,842	0	61,200	0	0	0	61,200	0	29,352	13,212	695	0	19,093	0	0	3,324	92,366
339.22052-Armory Rental A	2,826	0	0	0	0	0	0	0	0	459	0	0	0	0	0	0	2,367
339.22053-Rome School	(6,340)	0	9,600	0	0	1,020	10,620	0	4,409	725	123	0	2,860	0	0	436	(4,273)
339.22054-Seized Assets	2,133	0	1,300	0	0	0	1,300	0	0	650	0	0	0	0	0	0	2,783
339.22055-Traf Adjudicatr	(70,780)	0	27,500	0	0	0	27,500	0	22,181	6,580	690	0	15,048	0	0	477	(88,256)
339.22056-Fed Salary Shar	(1)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(1)
339.22057-Cook/Chill Acco	2,189	0	1,000	0	0	0	1,000	0	0	1,000	0	0	0	0	0	0	2,189
339.22060-Credential Svcs	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1
339.22061-Seized Assets	(2)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(2)
339.22062-NYC Assessment	82,074	0	79,653	0	0	0	79,653	0	36,881	24,553	1,420	0	16,799	0	0	0	82,074
339.22063-Cultural Educat	(6,172)	0	31,608	0	0	0	31,608	0	13,243	7,951	355	0	9,264	0	0	2,393	(7,770)
339.22064-Distance Learn	(1)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(1)
339.22065-Exam & Misc Rev	122	0	10	0	0	0	10	0	0	0	0	0	0	0	0	0	132
339.22067-Trans Regul Acc	11,753	0	0	0	0	0	0	0	0	0	0	0	0	0	2,443	0	9,310
339.22068-Cons Prot Acct	4,321	0	91	0	0	0	91	0	0	67	0	0	174	0	0	0	4,171
339.22070-OER NASDER	(4)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(4)
339.22071-Fin Aid Audit	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1
339.22072-8th Air Force H	4	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	4
339.22074-FMS Account	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1
339.22075-Funeral	2,480	0	470	0	0	0	470	0	240	12	8	0	178	0	0	108	2,404
339.22076-FSHRP	15	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	15
339.22077-Educ Archives	59	0	15	0	0	0	15	0	0	15	0	0	0	0	0	0	59
339.22078-Local Services	1,557	0	1,153	0	0	0	1,153	0	722	50	19	0	373	0	0	0	1,546
339.22079-DOT-Accident Da	(3)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(3)
339.22080-Adult Shelter	11,992	0	2,600	0	0	0	2,600	1,762	0	0	0	0	0	0	0	0	9,330
339.22081-QAA Earned Rev	474	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	474
339.22082-Family Pres Svc	14,433	0	0	0	0	3,618	3,618	2,732	0	0	0	0	0	0	0	0	15,319
339.22084-Federal-Seized	0	0	0	0	0	0	0	0	0	38	0	0	0	0	0	0	(38)
339.22085-DHCR Mortgage S	255	0	3,833	0	0	0	3,833	2,278	0	600	0	0	0	0	0	0	1,210
339.22086-OMH-Research OH	93	0	2,920	0	0	0	2,920	0	0	2,920	0	0	0	0	0	0	93
339.22087-DMV-Compulsory	770	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	770
339.22088-Prof Medic Cond	8,350	0	24,900	0	0	0	24,900	990	12,000	5,537	374	0	8,842	0	0	3,800	1,707
339.22089-Hway Const & Ma	2,419	0	260	0	0	0	260	0	0	135	0	0	0	0	0	0	2,544
339.22090-Housing Indirec	10,080	0	0	0	0	5,250	5,250	0	3,183	200	0	0	0	0	0	201	11,746
339.22091-Adult Home Qual	3,414	0	193	0	0	0	193	0	0	0	0	0	0	0	0	0	3,607

**CASH COMBINING STATEMENT BY ACCOUNT
MISCELLANEOUS SPECIAL REVENUE FUND (339)
FY 2026**
(thousands of dollars)

Account Code-Name	Opening Balance	Taxes	Miscellaneous Receipts	Federal Receipts	Bond & Note Proceeds	Transfers From	Total Receipts	Assistance and Grants	PS	NPS	Indirect Costs	UI Benefits	GSCs	Debt	Capital	Transfers To	Closing Balance
339.22092-Homeless Hsg	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1
339.22093-COCOT	(1)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(1)
339.22094-Accid Prevent C	279	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	279
339.22095-IG Szd Assets	87	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	87
339.22096-Leg Svcs Assist	174,877	0	25,100	0	0	0	25,100	19,265	0	0	0	0	0	0	0	9,830	170,882
339.22097-Loc Pub Hlth	14,619	0	3,405	0	0	0	3,405	0	299	2	10	0	236	0	0	54	17,423
339.22099-Voting Mach Exa	11	0	0	0	0	0	0	0	0	250	0	0	0	0	0	0	(239)
339.22100-DHCR HCA Applic	(16,604)	0	5,000	0	0	0	5,000	0	2,127	550	92	0	2,207	0	0	0	(16,580)
339.22101-EPIC Premium Ac	(2)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(2)
339.22102-Drug Enforce Ta	(2)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(2)
339.22103-Vital Records M	13,650	0	3,871	0	0	0	3,871	0	572	480	19	0	465	0	0	5,069	10,916
339.22104-CHCCDP Transfer	(1)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(1)
339.22105-Tobacco Enforce	2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2
339.22108-Hwy Rev/Soc Sec	964	0	125	0	0	0	125	0	0	263	0	0	0	0	0	0	826
339.22109-Conference & Sp	178	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	178
339.22110-Assisted Living	4,513	0	259	0	0	0	259	250	0	0	0	0	0	0	0	0	4,522
339.22111-OCFS Program	442	0	0	0	0	0	0	0	0	730	0	0	0	0	0	0	(288)
339.22112-OTDA Income Acc	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1
339.22114-Disabil Determs	3	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	3
339.22116-Special Medical	2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2
339.22117-Litigation Sett	29,762	0	104,848	0	0	0	104,848	0	37,357	43,545	1,008	0	22,938	0	0	0	29,762
339.22118-Animal Populati	7	0	855	0	0	0	855	0	0	876	0	0	0	0	0	0	(14)
339.22119-Love Your Libra	74	0	6	0	0	0	6	150	0	0	0	0	0	0	0	0	(70)
339.22120-DISTINCTIVE PLA	0	0	0	0	0	0	0	0	15	0	1	0	9	0	0	0	(25)
339.22122-Local Wireless	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1
339.22123-Pub Safe Commun	327,577	0	152,000	0	0	0	152,000	72,555	35,837	41,240	0	0	0	0	0	7,976	321,969
339.22124-Cuba Lake Mgmt	174	0	200	0	0	0	200	0	0	217	0	0	0	0	0	5	152
339.22126-St Justice Inst	(1)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(1)
339.22128-Med Reimb Acct	885	0	1,500	0	0	0	1,500	1,000	0	0	0	0	0	0	0	0	1,385
339.22130-Low Inc Housing	14,522	0	3,631	0	0	0	3,631	0	2,448	500	74	0	1,691	0	0	150	13,290
339.22131-Medicaid Inquir	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1
339.22132-New York Alert	(3)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(3)
339.22133-Procure Op News	59	0	0	0	0	0	0	0	40	135	0	0	0	0	0	0	(116)
339.22134-OVS RESTITUTION	92	0	593	0	0	0	593	0	502	118	0	0	0	0	0	0	65
339.22135-EFC Corp Admin	(2)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(2)
339.22136-Food Prod Ctr	4,240	0	1,323	0	0	0	1,323	0	223	1,073	6	0	139	0	0	0	4,122
339.22137-Pet Dealer	11	0	32	0	0	0	32	0	0	0	0	0	0	0	0	0	43
339.22138-Auth Bdgt Office	1,854	0	50	0	0	3,828	3,878	0	1,809	509	53	0	1,459	0	0	0	1,902
339.22139-Patient Safety	6,115	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	6,115
339.22140-Helen Hayes Hos	20,677	0	3,115	0	0	70,096	73,211	0	43,134	19,918	154	0	5,293	0	0	1,286	24,103
339.22141-NYC Veterans	8,092	0	350	0	0	37,653	38,003	0	19,293	9,569	32	0	3,193	0	0	285	13,723
339.22142-NYS Home-Vetera	1,033	0	120	0	0	24,966	25,086	0	16,084	6,887	25	0	2,100	0	0	462	561
339.22143-WNYV Vets Home	2,144	0	55	0	0	14,263	14,318	0	8,978	4,568	11	0	1,296	0	0	132	1,477
339.22144-Montrose S V H	11,275	0	30	0	0	31,205	31,235	0	20,270	8,351	36	0	2,500	0	0	228	11,125
339.22145-DOH Hospital Ho	6,915	0	0	0	0	127,720	127,720	0	0	0	0	0	0	0	0	118,229	16,406
339.22146-HEAP Earned Rev	(2)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(2)
339.22147-Quality of Care	26,518	0	1,387	0	0	0	1,387	1,000	0	0	0	0	0	0	0	0	26,905
339.22149-Motor Fuel Qual	209	0	2,800	0	0	2,800	2,800	0	1,274	1,227	39	0	768	0	0	0	(299)
339.22150-Weights Measure	173	0	325	0	0	0	325	0	246	102	8	0	149	0	0	0	(7)
339.22151-Deleer Comp Adm	(130)	0	820	0	0	0	820	0	483	41	25	0	297	0	0	0	(156)
339.22152-Hazard Abatement	1,226	0	200	0	0	0	200	150	0	0	0	0	0	0	0	0	1,276
339.22153-Education Stats	1,975	0	0	89	0	0	89	0	0	37	0	0	0	0	0	0	2,027

CASH COMBINING STATEMENT BY ACCOUNT
MISCELLANEOUS SPECIAL REVENUE FUND (339)

FY 2026
(thousands of dollars)

Account Code-Name	Opening Balance	Taxes	Miscellaneous Receipts	Federal Receipts	Bond & Note Proceeds	Transfers From	Total Receipts	Assistance and Grants	PS	NPS	Indirect Costs	UI Benefits	GSCS	Debt	Capital	Transfers To	Closing Balance
339.22154-Real Estate Fin	372	0	3,908	0	0	0	3,908	0	1,453	1,517	40	0	918	0	0	0	352
339.22156-NYC Rent Rev	17,643	0	86,515	0	0	0	86,515	0	34,468	9,769	1,810	0	25,999	0	0	4,115	27,997
339.22157-Medicaid Income	2,423	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2,423
339.22158-Rent Revenue	3,002	0	550	0	0	0	550	0	330	15	12	0	284	0	0	0	2,911
339.22159-CSFP Salvage Ac	47	0	0	0	0	0	0	0	0	46	0	0	0	0	0	0	1
339.22161-ES Stem Cell Tr	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	510	(509)
339.22162-Systems & Tech	26,779	0	7,300	0	0	0	7,300	0	455	650	15	0	280	0	0	4,886	27,793
339.22163-Patron Services	19,665	0	83,416	0	0	4,000	87,416	0	52,234	37,220	0	0	5,214	0	0	3,992	8,421
339.22165-Trans Aviatn	(100)	0	4,410	0	0	0	4,410	0	0	4,838	0	0	0	0	0	0	(528)
339.22166-Teacher Ed Acor	13	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	13
339.22167-Training Academ	472	0	10	0	0	0	10	0	0	10	0	0	0	0	0	0	472
339.22168-Tax Rev Arrear	4,882	0	0	0	0	1,500	1,500	0	0	2,000	0	0	0	0	0	0	4,382
339.22169-TSCR Account	151,829	0	400,000	0	0	0	400,000	108,000	0	0	0	0	0	0	0	255,000	188,829
339.22170-Statewide Gamin	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1
339.22171-Recruitment Inc	759	0	39	0	0	2,587	2,626	0	0	3,591	0	0	0	0	0	0	(206)
339.22172-Undigrnd Sfty T	3,646	0	700	0	0	0	700	0	0	0	0	0	0	0	0	3,697	649
339.22173-Vol Fire Rec&Re	2,031	0	200	0	0	0	200	200	0	0	0	0	0	0	0	0	2,031
339.22174-HAVA Match	711	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	711
339.22175-VRSS	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1
339.22177-Occ Hlth Clinic	5,530	0	9,000	0	0	20	9,020	14,560	466	11	14	0	310	0	0	98	(909)
339.22178-Crim Back Check	456	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	456
339.22181-NYS Water Rescu	26	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	26
339.22182-OWIG Adm Reimb	234	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	234
339.22184-Wine Industry	5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	5
339.22185-Assembly Recyc	881	0	40	0	0	0	40	0	0	0	0	0	0	0	0	0	921
339.22186-Yth Fac PerDiem	325	0	1,080,000	0	0	0	1,080,000	1,080,000	0	0	0	0	0	0	0	0	325
339.22187-Provider Assess	2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2
339.22188-Fed Indirect Re	95	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	95
339.22189-DOCS Asset Forf	1,047	0	314	0	0	0	314	0	0	314	0	0	0	0	0	0	1,047
339.22190-Conference&Sign	(4)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(4)
339.22191-Educ Assessment	(1)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(1)
339.22192-Tax Ret Prep Fe	17,280	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	17,280
339.22193-Sales Tax Re Fe	(2)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(2)
339.22195-Equitable Shari	3,075	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	3,075
339.22196-C & F Qual Enha	16	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	16
339.22197-UL TVI Radia Dev	1,417	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,417
339.22198-HEP	38	0	0	0	0	0	0	0	0	300	0	0	0	0	0	0	(262)
339.22199-Airport Securit	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1
339.22202-SBCI Account	15	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	15
339.22203-Article X Inter	121	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	121
339.22206-Wholesale MKT	5,090	0	0	0	0	0	0	0	0	700	0	0	0	0	0	0	4,390
339.22207-Tech Financing	54	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	54
339.22211-NYS Camp Financ	855	0	11	0	0	3,800	3,811	3,800	0	0	0	0	0	0	0	0	866
339.22212-Lake George Inv	165	0	350	0	0	0	350	0	35	285	10	0	20	0	0	0	165
339.22213-BOE Enforcement	1,601	0	125	0	0	0	125	0	0	125	0	0	0	0	0	0	1,601
339.22214-Fireworks Reven	1,116	0	320	0	0	0	320	0	186	0	8	0	132	0	0	0	1,110
339.22215-Delivery Transf	2,601	0	1,000	0	0	0	1,000	0	0	1,000	0	0	0	0	0	0	2,601
339.22217-Eq Sh DTF Just	121	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	121
339.22218-Eq Sh DTF Treas	802	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	802
339.22221-Eq Sh Law Justi	4,882	0	1,185	0	0	0	1,185	0	0	1,585	0	0	0	0	0	0	4,482
339.22222-Eq Sh Law Treas	6	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	6
339.22226-Eq Sh SIG Treas	86	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	86

**CASH COMBINING STATEMENT BY ACCOUNT
MISCELLANEOUS SPECIAL REVENUE FUND (339)
FY 2026
(thousands of dollars)**

Account Code-Name	Opening Balance	Taxes	Miscellaneous Receipts	Federal Receipts	Bond & Note Proceeds	Transfers From	Total Receipts	Assistance and Grants	PS	NPS	Indirect Costs	UI Benefits	GSCs	Debt	Capital	Transfers To	Closing Balance
339.22228-Eq Sh WIG Treas	8	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	8
339.22231-Eq Sh DEC Justi	160	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	160
339.22233-Eq Shar-DMN Jus	508	0	260	0	0	0	260	0	0	250	0	0	0	0	0	0	518
339.22234-Eq Shar-DMN Tre	77	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	77
339.22235-Institt Accredi	(2)	0	570	0	0	0	570	0	308	60	6	0	171	0	0	47	(24)
339.22238-Eq Sh PRK Treas	0	0	50	0	0	0	50	0	0	50	0	0	0	0	0	0	0
339.22239-Opioid Steward	164,277	0	0	0	0	0	0	33,675	0	0	0	0	54,855	0	0	0	75,747
339.22240-NYS Med Indmnty	(3,945)	0	0	0	0	20	20	0	1	0	1	0	1	0	0	0	(3,928)
339.22243-Securing Cities	99	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	99
339.22246-Behav Hlth Par	3,972	0	1,500	0	0	0	1,500	5,000	0	0	0	0	0	0	0	0	472
339.22247-Ent Div Job Tr	13,590	0	400	0	0	5,100	5,500	0	0	0	0	0	0	0	0	0	19,090
339.22248-CJ Discov Comp	11,979	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	11,979
339.22250-Emer Elect Out	(1)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(1)
339.22251-Maj Ren Ene Dev	5,944	0	1,300	0	0	0	1,300	0	0	1,000	0	0	0	0	0	0	6,244
339.22252-Elevator Safety	16	0	850	0	0	0	850	0	0	0	0	0	0	0	0	800	66
339.22253-Sch Bus Mot Edu	105	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	105
339.22254-Anti Disc Hous	3,715	0	2,000	0	0	0	2,000	0	0	2,000	0	0	0	0	0	0	3,715
339.22255-Pharm Ben Migr R	1,974	0	930	0	0	0	930	0	0	0	0	0	0	0	0	500	2,404
339.22257-Background Chec	3,056	0	4,000	0	0	0	4,000	0	0	4,000	0	0	0	0	0	0	3,056
339.22259-Eq Sh NYWC-Trea	631	0	100	0	0	0	100	0	0	100	0	0	0	0	0	0	631
339.22260-Eq Sh NYWC-Just	171	0	50	0	0	0	50	0	0	50	0	0	0	0	0	0	171
339.22262-Vrit Currency	(2,207)	0	930	0	0	0	930	0	0	0	0	0	0	0	0	500	(1,777)
339.22263-TII IV-E FC Enh	20,414	0	0	0	0	15,000	15,000	0	500	12,600	0	0	200	0	0	0	22,114
339.22264-NYWC Seiz Asset	325	0	150	0	0	0	150	0	0	150	0	0	0	0	0	0	325
339.22265-Ag&Farm Viabi	34	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	34
339.22266-Hez Mit Rev Loa	2,011	0	0	0	0	2,000	2,000	1,981	0	0	0	0	0	0	0	0	2,030
339.22267-Healthcare Stab	201,142	0	3,602,507	0	0	0	3,602,507	1,588,489	0	0	0	0	0	0	0	159,000	2,086,160
339.22269-NYW Empl Assess	0	0	1,554	0	0	0	1,554	0	1,554	0	0	0	0	0	0	0	0
339.TIVEP-Title IV-E Pare	0	0	0	0	0	10,000	10,000	9,900	0	100	0	0	0	0	0	0	0

**CASH-COMBINING STATEMENT
CAPITAL PROJECTS FUNDS
FY 2026**
(thousands of dollars)

	STATE CAPITAL PROJECTS (30000-30069)	DEDICATED HIGHWAY AND TRANSPORTATION (30050-30099)	STATE UNIVERSITY RESIDENCE HALLS REHABILITATION (30100-30299)	NEW YORK STATE CANALS SYSTEM (30300-30349)	STATE PARK INFRASTRUCTURE (30350-30399)	PASSENGER FACILITY (30400-30449)	ENVIRONMENTAL PROJECTS (30450-30499)	CONSERVATION THROUGH IMPROVED TRANSPORTATION (30500-30699)	ENERGY	PURE WATERS CAPITAL FACILITIES (30620-30629)	TRANSPORTATION CAPITAL FACILITIES (30630-30699)
Opening Fund Balance	0	(316,305)	159,346	14,158	(119,562)	17	514,030	164	0	0	3,328
Receipts:											
Taxes	0	1,196,945	0	0	0	0	257,350	0	0	0	0
Miscellaneous Receipts	5,716,905	1,799,338	0	2,000	327,300	0	39,650	0	0	0	0
Federal Receipts	0	4,505	0	0	0	0	0	0	0	0	0
Total Receipts	5,716,905	3,000,788	0	2,000	327,300	0	297,000	0	0	0	0
Disbursements:											
Assistance and Grants	4,842,461	58,981	0	0	0	0	0	0	0	0	0
State Operations	0	0	0	0	0	0	0	0	0	0	0
General State Charges	0	0	0	0	0	0	0	0	0	0	0
Debt Service	0	0	0	0	0	0	0	0	0	0	0
Capital Projects	4,359,945	2,046,788	125,000	2,200	319,800	0	415,000	0	0	0	0
Total Disbursements	9,202,406	2,105,769	125,000	2,200	319,800	0	415,000	0	0	0	0
Other Financing Sources (Uses):											
Transfers from Other Funds	3,487,501	146,346	90,000	0	0	0	127,000	0	0	0	0
Transfers to Other Funds	(2,000)	(773,145)	0	0	0	0	0	(25)	(340)	0	(25)
Bond & Note Proceeds	0	0	0	0	0	0	0	25	340	0	25
Net Other Financing Sources (Uses)	3,485,501	(626,799)	90,000	(200)	0	0	127,000	0	0	0	0
Change in Fund Balance	0	268,220	(35,000)	13,958	7,500	0	9,000	0	0	0	0
Closing Fund Balance	0	(48,085)	124,346	13,958	(112,062)	17	523,030	164	0	0	3,328
ENVIRONMENTAL PROTECTION BOND ACT (1972) (30640-30649)	737	6,362	4,255	5,550	2,778	1,428	(378,663)			(21,117)	612
Taxes	0	0	0	0	0	0	0			0	0
Miscellaneous Receipts	0	0	0	0	0	0	274,000			154,956	0
Federal Receipts	0	0	0	0	0	0	2,792,656			0	0
Total Receipts	0	0	0	0	0	0	3,066,656			154,956	0
Disbursements:											
Assistance and Grants	0	0	0	0	0	0	877,203			0	0
State Operations	0	0	0	0	0	0	0			0	0
General State Charges	0	0	0	0	0	0	0			0	0
Debt Service	0	0	0	0	0	0	0			0	0
Capital Projects	0	0	0	0	0	0	1,752,608			143,956	0
Total Disbursements	0	0	0	0	0	0	2,629,811			143,956	0
Other Financing Sources (Uses):											
Transfers from Other Funds	0	0	0	0	0	0	23,323			20,700	0
Transfers to Other Funds	(740)	(9,001)	(25)	(3,807)	(25)	(3,861)	0			(25,200)	0
Bond & Note Proceeds	617	3,908	25	4,807	4,861	4,861	0			0	0
Net Other Financing Sources (Uses)	(123)	(5,093)	0	1,000	25	1,000	23,323			(4,500)	0
Change in Fund Balance	(123)	(5,093)	0	1,000	25	1,000	460,168			6,500	0
Closing Fund Balance	614	1,269	4,255	6,550	2,778	2,428	81,505			(14,617)	612

CASH-COMBINING STATEMENT
CAPITAL PROJECTS FUNDS
FY 2026
(thousands of dollars)

	DIVISION FOR YOUTH FACILITIES IMPROVEMENT (31700-31749)	HOUSING ASSISTANCE (31800-31849)	HOUSING PROGRAM (31800-31859)	NATURAL RESOURCE DAMAGES (31900-31959)	DEPARTMENT OF TRANSPORTATION ENGINEERING SERVICES (31900-31959)	STATE UNIVERSITY CAPITAL PROJECTS (32000-32059)	MISCELLANEOUS CAPITAL PROJECTS (32200-32249)	CITY UNIVERSITY OF NEW YORK CAPITAL PROJECTS (32200-32299)	MENTAL HYGIENE FACILITIES CAPITAL IMPROVEMENT (32300-32349)	CORRECTIONAL FACILITIES CAPITAL IMPROVEMENT (32300-32399)
Opening Fund Balance	(17,012)	(12,942)	(867,444)	37,688	(12,016)	120,902	49,284	113	(568,328)	(194,319)
Receipts:										
Taxes	0	0	0	0	0	0	0	0	0	0
Miscellaneous Receipts	32,463	0	63,614	1,000	0	40,000	47,315	0	495,933	314,664
Federal Receipts	0	0	0	0	0	0	0	0	0	0
Total Receipts	32,463	0	63,614	1,000	0	40,000	47,315	0	495,933	314,664
Disbursements:										
Assistance and Grants	0	0	1,730,349	0	0	0	0	0	136,250	0
State Operations	0	0	0	0	0	0	0	0	0	0
General State Charges	0	0	0	0	0	0	0	0	0	0
Debt Service	0	0	0	0	0	0	0	0	0	0
Capital Projects	31,942	0	0	1,017	0	40,000	256,428	0	406,227	415,008
Total Disbursements	31,942	0	1,730,349	1,017	0	40,000	256,428	0	542,477	415,008
Other Financing Sources (Uses):										
Transfers from Other Funds	0	0	1,613,661	0	0	100,000	38,443	0	53,125	120,000
Transfers to Other Funds	0	0	0	0	0	0	0	0	0	0
Bond & Note Proceeds	0	0	1,613,661	0	0	100,000	38,443	0	53,125	120,000
Change in Fund Balance	521	(12,942)	(53,074)	(17)	(12,016)	220,902	(121,386)	113	(561,747)	(174,663)
Closing Fund Balance	(15,491)	(12,942)	(920,518)	37,671	(12,016)	220,902	(121,386)	113	(561,747)	(174,663)

	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 (33000-33099)	CAPITAL PROJECTS OTHER	SUB TOTAL	ELIMINATIONS	FINANCIAL PLAN
Opening Fund Balance	3	0	0	129,795	0	(1,455,930)	0	(1,455,930)
Receipts:								
Taxes	0	0	0	0	0	1,454,295	0	1,454,295
Miscellaneous Receipts	0	0	0	0	0	9,309,148	0	9,309,148
Federal Receipts	0	0	0	0	1,000	2,798,161	0	2,798,161
Total Receipts	0	0	0	0	1,000	13,561,604	0	13,561,604
Disbursements:								
Assistance and Grants	0	0	0	(107,630)	(1,000)	7,536,614	0	7,536,614
State Operations	0	0	0	0	0	0	0	0
General State Charges	0	0	0	0	0	0	0	0
Debt Service	0	0	0	445,774	0	10,761,703	0	10,761,703
Capital Projects	0	0	0	338,144	(1,000)	18,298,317	0	18,298,317
Total Disbursements	0	0	0	338,644	(1,000)	6,158,743	(304,849)	5,853,894
Other Financing Sources (Uses):								
Transfers from Other Funds	(170,000)	(115,000)	0	0	0	(1,103,194)	304,849	(798,345)
Transfers to Other Funds	137,000	115,000	0	0	0	266,633	0	266,633
Bond & Note Proceeds	(33,000)	0	0	338,644	0	5,322,182	0	5,322,182
Change in Fund Balance	(33,000)	0	0	500	2,000	585,469	0	585,469
Closing Fund Balance	(32,997)	0	0	130,295	2,000	(870,461)	0	(870,461)

**CASH COMBINING STATEMENT
DEBT SERVICE
FY 2026**

	MENTAL HEALTH SERVICES (40100-40149)	GENERAL DEBT SERVICE (40150-40199)	HOUSING DEBT (40250-40299)	DEPARTMENT OF HEALTH INCOME (40300-40349)	CLEAN WATER/CLEAN AIR (40400-40449)	SUB TOTAL	ELIMINATIONS	FINANCIAL PLAN
Opening Fund Balance	84,396	0	0	32,259	0	117,355	0	117,355
Receipts:								
Taxes	0	53,257,950	0	0	1,129,650	54,397,600	0	54,397,600
Miscellaneous Receipts	396,069	0	1,461	139,256	0	536,786	0	536,786
Federal Receipts	0	57,579	0	0	0	57,579	0	57,579
Total Receipts	396,069	53,325,529	1,461	139,256	1,129,650	54,991,965	0	54,991,965
Disbursements:								
Assistance and Grants	0	0	0	0	0	0	0	0
State Operations	0	38,515	0	2,500	0	41,015	0	41,015
General State Charges	0	0	0	0	0	0	0	0
Debt Service	0	4,237,382	0	8,872	0	4,246,254	0	4,246,254
Capital Projects	0	0	0	0	0	0	0	0
Total Disbursements	0	4,275,897	0	11,372	0	4,287,269	0	4,287,269
Other Financing Sources (Uses):								
Transfers from Other Funds	1,964,990	332,179	0	42,069	0	2,339,238	(30,865)	2,308,373
Transfers to Other Funds	(2,365,315)	(49,362,095)	0	(162,256)	(1,129,650)	(53,019,316)	30,865	(52,988,451)
Bond & Note Proceeds	0	0	0	0	0	0	0	0
Net Other Financing Sources (Uses)	(400,325)	(49,029,916)	0	(120,187)	(1,129,650)	(50,680,078)	0	(50,680,078)
Change in Fund Balance	(4,256)	19,716	1,461	7,697	0	24,618	0	24,618
Closing Fund Balance	80,140	19,716	1,461	40,656	0	141,973	0	141,973

**CASH COMBINING STATEMENT BY ACCOUNT
INTERNAL SERVICE
FY 2026**
(thousands of dollars)

Fund Account	Opening Balance	Taxes	Misc. Receipts	Federal Receipts	Bond Proceeds	Transfers From	Total Receipts	Assistance and Grants	PS	NPS	Indirect Costs	UI Benefits	GSCs	Debt	Capital	Transfers To	Total Disb.	Closing Balance
323.55000-Centr Services	(11)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(11)
323.55009-Admin Support	2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2
323.55010-Design & Constr	1,477	0	86,787	0	0	0	86,787	0	31,899	17,265	983	0	23,576	0	0	1,866	75,589	12,675
323.55020-OGS Ent Contr	(8,414)	0	158,000	0	0	0	158,000	0	655	166,896	22	0	408	0	0	0	167,981	(18,395)
323.55022-Business Svc Ct	(2,058)	0	0	0	0	33,000	33,000	0	31,041	3,153	0	0	0	0	0	0	34,194	(3,252)
323.550XX-Misc Centr Sv	107	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	107
323.5502X-OGS Exec Direct	23,924	0	120,000	0	0	0	120,000	0	5,671	125,266	183	0	3,811	0	0	2,265	137,196	6,728
323.5502Y-OGS Bldg Admin	8,996	0	19,521	0	0	9,500	29,021	0	2,448	30,838	79	0	1,633	0	0	0	34,998	3,019
323.5502Z-OGS Std & Purch	4,792	0	13,150	0	0	0	13,150	0	3,502	6,079	113	0	2,353	0	0	0	12,047	5,895
334.55050-Agencies Int Sv	13	0	0	0	0	250,000	250,000	0	0	0	0	0	0	0	0	0	0	250,013
334.55052-Archives R	(1,578)	0	1,729	0	0	0	1,729	0	955	114	28	0	543	0	0	0	1,640	(1,489)
334.55053-Fedl Single Aud	2,296	0	1,890	0	0	0	1,890	0	0	1,890	0	0	0	0	0	0	1,890	2,296
334.55054-Quick Copy Cent	(3)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(3)
334.55055-CS Administrat	4,237	0	5,963	0	0	0	5,963	0	2,218	1,353	97	0	1,992	0	0	1,651	7,311	2,889
334.55056-EHS Occup Hlth	(1)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(1)
334.55057-Banking Service	(4)	0	500	0	0	44,160	44,660	0	0	45,160	0	0	0	0	0	0	45,160	(504)
334.55058-Cult Resources	(4,481)	0	7,329	0	0	0	7,329	0	1,484	4,082	44	0	926	0	0	284	6,820	(3,972)
334.55059-Neighbor Work P	(8,111)	0	8,200	0	0	1,000	9,200	0	0	9,200	0	0	0	0	0	0	9,200	(8,111)
334.55060-Auto/Print Chgb	1,519	0	18,878	0	0	0	18,878	0	8,743	4,345	0	0	5,452	0	0	0	18,540	1,857
334.55061-NYT Account	6,932	0	2,000	0	0	0	2,000	0	0	2,000	0	0	0	0	0	0	2,000	6,932
334.55062-State Data Ctr	365	0	7,475	0	0	0	7,475	0	0	50,000	0	0	0	0	0	0	50,000	(42,160)
334.55063-Human Svcs Tele	23	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	23
334.55065-OPWDD Copy Cent	994	0	150	0	0	0	150	0	0	150	0	0	0	0	0	0	150	994
334.55066-Intrusion Detec	(1,263)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(1,263)
334.55067-Dom Violence Gr	(788)	0	859	0	0	0	859	0	476	107	3	0	0	0	0	0	586	(515)
334.55068-Statewide Train	89	0	8	0	0	0	8	0	93	(150)	3	0	62	0	0	0	8	89
334.55069-Centralized Tec	75,320	0	35,837	0	0	15,111	50,948	0	0	43,142	0	0	0	0	0	0	43,142	83,126
334.55070-Learning Mgmt S	1,105	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,105
334.55071-Labor Cont Ctr	(247)	0	2,021	0	0	0	2,021	0	1,164	167	28	0	772	0	0	0	2,131	(357)
334.55072-HS Cont Ctr	(4,163)	0	17,971	0	0	0	17,971	0	9,382	3,233	292	0	6,387	0	0	0	19,294	(5,486)
334.55074-Civil Recoverie	17,057	0	21,442	0	0	0	21,442	0	8,135	10,937	218	0	5,089	0	0	0	24,379	14,120
334.550MI-Personnel Mgmt	29	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	29
334.550XZ-Misc Intl Serv	(116)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(116)
343.55100-Mental Hygiene	291	0	1,600	0	0	0	1,600	0	652	500	17	0	401	0	0	0	1,570	321
347.55150-DFY Voc Educatn	52	0	25	0	0	0	25	0	0	0	0	0	0	0	0	0	0	77
394.55200-Joint Labor-Mgt	747	0	2,000	0	0	0	2,000	0	987	448	32	0	651	0	0	0	2,118	629
395.55251-Ex Dir Intl Aud	(8,832)	0	5,095	0	0	0	5,095	0	3,258	229	70	0	2,241	0	0	0	5,798	(9,595)
395.55252-CIO INFO TECH C	(26,343)	0	74,537	0	0	0	74,537	0	19,298	66,023	238	0	8,152	0	0	0	93,711	(45,517)
396.55300-Health Insuranc	1,736	0	14,121	0	0	9,000	23,121	0	12,102	2,278	916	0	7,868	0	0	3,428	26,592	(1,735)
396.55301-CS EBD Adm Reim	(1,218)	0	4,500	0	0	0	4,500	0	3,042	368	65	0	1,319	0	0	639	5,433	(2,151)
397.55350-Correctional In	23,522	0	49,000	0	0	23,773	72,773	0	18,517	37,528	738	0	9,853	0	0	0	66,636	29,659

CASH COMBINING STATEMENT BY ACCOUNT
ENTERPRISE
FY 2026

Fund Account	Opening Balance	Taxes	Misc. Receipts	Federal Receipts	Bond Proceeds	Transfers From	Total Receipts	(thousands of dollars)					NPS	Indirect Costs	UI Benefits	GSCs	Debt	Capital	Transfers To	Total Disb.	Closing Balance
								Assistance and Grants	PS	PS	PS	PS									
324.50000-DFY Commissary	220	0	120	0	0	0	120	0	0	0	0	127	0	0	0	0	0	0	0	127	213
325.50050-State Fair Rece	10,270	0	14,000	0	0	5,500	19,500	0	9,269	0	0	12,150	0	0	0	0	0	0	0	21,419	8,351
326.50100-DOCS Commissary	2,309	0	44,964	0	0	0	44,964	0	0	0	0	44,964	0	0	0	0	0	0	0	44,964	2,309
331.50301-Mental Disab Pr	19	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	19
331.50302-DFY Products	(1)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(1)
331.50304-Maps And Demogr	15	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	15
331.50305-Empire St Games	(3)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(3)
331.50306-DSS Trng Matrix	207	0	24	0	0	0	24	0	0	0	0	0	0	0	0	0	0	0	0	0	231
331.50311-Arts & Crafts	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1
331.50313-TRAIID Services	(1)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(1)
331.50318-Convention Ctr	(751)	0	1,497	0	0	0	1,497	0	665	0	0	487	22	0	447	0	0	0	0	1,621	(875)
331.50319-Attica Emp Mess	677	0	1,256	0	0	0	1,256	0	288	0	803	12	0	0	179	0	0	0	0	1,282	651
331.50322-Asset Preservat	187	0	14	0	0	0	14	0	0	0	25	0	0	0	0	0	0	0	0	25	176
331.50323-Farm Program	2,295	0	629	0	0	0	629	0	125	0	464	4	0	0	78	0	0	0	0	671	2,253
331.50327-Emp Plz Gift Sh	(377)	0	500	0	0	0	500	0	115	0	367	3	0	0	77	0	0	0	0	562	(499)
331.50331-Retail Sales	6,227	0	1,250	0	0	0	1,250	0	750	0	500	0	0	0	0	0	0	0	0	1,250	6,227
331.50332-Golf	5,124	0	17,000	0	0	0	17,000	0	10,000	0	12,000	0	0	0	0	0	0	0	0	22,000	124
351.50400-OMH Shelt Wkshs	1,887	0	2,200	0	0	0	2,200	0	0	0	2,200	0	0	0	0	0	0	0	0	2,200	1,887
352.50450-MR Shel Wkshop	2,445	0	950	0	0	0	950	0	0	0	1,050	0	0	0	0	0	0	0	0	1,050	2,345
353.50500-WH & MR Communi	6,635	0	2,200	0	0	0	2,200	0	383	0	1,172	10	0	0	238	0	0	0	0	1,803	7,032
353.50516-MR Community St	493	0	551	0	0	0	551	0	219	0	326	9	0	0	0	0	0	0	0	564	490
481.50650-U J Benefit Fnd	921,316	2,450,000	0	50,000	0	0	2,500,000	0	0	0	0	0	0	2,500,000	0	0	0	0	0	2,500,000	921,316
481.50651-Interest Assess	44,989	0	8,900	0	0	76,500	85,400	0	0	0	130,200	0	0	0	0	0	0	0	0	130,200	189
481.50652-Unemp Ins-Ad Pa	0	0	0	2,000	0	7,000,000	7,002,000	0	0	0	0	0	0	7,002,000	0	0	0	0	0	7,002,000	0
481.506FS-Federal Stimulu	(860,933)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(860,933)
E01.60850-CUNY SC Operat	433,794	0	2,953,198	0	0	0	2,953,198	0	1,822,715	0	394,551	0	0	0	779,884	0	0	0	3,924	3,001,074	385,918
E02.23250-CUNY SC Program	392,285	0	202,463	0	0	0	202,463	0	40,496	0	59,895	0	0	0	0	0	0	0	0	100,391	494,357

CASH COMBINING STATEMENT
GENERAL FUND
FY 2027
(millions of dollars)

	General Fund	Stabilization Reserve Fund	Tax Reserve Fund	Contingency Reserve Fund	Community Projects Fund	Rainy Day Reserve Fund	Refund Reserve Account	Eliminations	Total
Opening Fund Balance	0	1,618	21	25	8,138	42,235	0	52,037	
Receipts:									
Taxes	64,708	0	0	0	0	0	0	64,708	
Miscellaneous Receipts	3,773	0	0	0	0	0	0	3,773	
Federal Receipts	0	0	0	0	0	0	0	0	
Total Receipts	68,481	0	0	0	0	0	0	68,481	
Disbursements:									
Assistance and Grants	90,641	0	0	0	0	0	0	90,641	
State Operations	16,655	0	0	0	0	0	0	16,655	
General State Charges	10,979	0	0	0	0	0	0	10,979	
Debt Service	0	0	0	0	0	0	0	0	
Capital Projects	0	0	0	0	0	0	0	0	
Total Disbursements	118,275	0	0	0	0	0	0	118,275	
Other financing sources (uses):									
Transfers from Other Funds	96,389	80	0	0	3,547	4,350	(49,898)	54,468	
Transfers to Other Funds	(46,595)	(80)	0	0	(2,547)	(10,245)	49,898	(9,569)	
Bond and Note Proceeds	0	0	0	0	0	0	0	0	
Net other financing sources (uses)	49,794	0	0	0	1,000	(5,895)	0	44,899	
Change in Fund Balance	0	0	0	0	1,000	(5,895)	0	(4,895)	
Closing Fund Balance	0	1,618	21	25	9,138	36,340	0	47,142	

CASH COMBINING STATEMENT
SPECIAL REVENUE FUNDS
FY 2027
(Thousands of dollars)

	MENTAL HEALTH GIFTS AND DONATIONS (2000-2099)	COMBINED EXPENDABLE TRUST (2010-2099)	NEW YORK INTEREST ON LAWYER ACCOUNT (2030-2099)	NEW YORK STATE PARTNERSHIP TRUST (2035-2099)	CHILD PERFORMERS PROTECTION (2040-2049)	TUTION REIMBURSEMENT (2050-2099)	LOCAL GOVERNMENT RECORDS MANAGEMENT IMPROVEMENT (2050-2099)	SCHOOL TAX RELIEF (2050-2099)	CHARTER SCHOOL STIMULUS (2060-2099)	HEALTH CARE REFORM ACT RESOURCES (2080-2099)	DEDICATED MASS TRANSPORTATION TRUST (2080-2099)
Opening Fund Balance	903	65,883	686,857	(62)	564	12,803	6,479	0	8,264	1	99,387
Receipts:											
Taxes	0	0	0	0	0	0	0	1,294,991	0	497,000	1,635,280
Miscellaneous Receipts	72	(223,276)	188,000	318	120	5,098	9,396	0	0	7,273,609	141,450
Federal Receipts	0	0	0	0	0	0	0	0	0	0	0
Total Receipts	72	(223,276)	188,000	318	120	5,098	9,396	1,294,991	0	7,770,609	1,776,730
Disbursements:											
Assistance and Grants	0	8,854	77,500	0	0	0	5,056	1,294,991	4,837	7,534,373	1,865,803
State Operations	72	5,702	1,905	467	233	3,446	2,492	0	0	124,485	0
General State Charges	0	215	797	210	168	1,440	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	14,771	80,202	677	401	4,886	8,868	1,294,991	4,837	7,670,637	1,865,803
Other Financing Sources (Uses):											
Transfers from Other Funds	0	238,058	0	300	600	0	0	0	4,837	0	82,884
Transfers to Other Funds	0	(55)	0	(8)	(27)	(242)	(601)	0	0	(98,972)	0
Bond & Note Proceeds	0	0	0	0	0	0	0	0	0	0	0
Net Other Financing Sources (Uses)	0	238,003	0	292	573	(242)	(601)	0	4,837	(99,972)	82,884
Change in Fund Balance	903	65,839	794,655	(129)	856	12,773	6,406	0	8,264	1	93,198
Closing Fund Balance											

	STATE LOTTERY (2090-2099)	COMBINED STUDENT LOAN (2090-2099)	MTA FINANCIAL ASSISTANCE (2150-2199)	FEDERAL USDA/FOOD AND NUTRITION SERVICES (2200-2299)	FEDERAL HEALTH AND HUMAN SERVICES (2310-2319)	FEDERAL EDUCATION (2320-2329)	MISCELLANEOUS OPERATING GRANTS (2530-2599, 2595.1)	SEWAGE TREATMENT PROGRAM MANAGEMENT AND ADMINISTRATION (2100-2109)	ENCON SPECIAL REVENUE (2100-2109)	CONSERVATION (2150-2159)	ENVIRONMENTAL PROTECTION AND OIL SPILL COMPENSATION (2200-2249)
Opening Fund Balance	270,729	16,015	132,107	(16,481)	8,007,397	(56,650)	238,427	65	(2,195)	139,046	17,956
Receipts:											
Taxes	0	0	0	0	0	0	0	0	0	0	0
Miscellaneous Receipts	3,524,961	20,000	450	100,000	396,811	0	19,442	900	79,599	46,792	58,660
Federal Receipts	0	(9,500)	0	3,045,398	75,739,930	3,223,643	1,635,037	0	0	0	0
Total Receipts	3,524,961	10,500	450	3,145,398	76,136,741	3,223,643	1,654,479	900	79,599	46,792	58,660
Disbursements:											
Assistance and Grants	3,383,500	0	403,478	2,997,288	71,490,201	2,595,285	1,270,498	0	0	0	0
State Operations	35,551	4,000	0	76,975	1,893,624	551,707	292,075	432	64,243	28,746	16,328
General State Charges	14,215	0	0	14,036	143,195	64,352	61,006	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	3,633,266	4,000	403,478	3,088,299	73,527,020	3,211,344	1,623,579	698	89,320	42,133	25,634
Other Financing Sources (Uses):											
Transfers from Other Funds	88,500	0	402,478	0	0	0	0	0	18,757	75	19,006
Transfers to Other Funds	(4,870)	0	0	(57,099)	(2,614,182)	(12,345)	(670,900)	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)	83,630	0	402,478	(57,099)	(2,614,182)	(12,345)	(670,900)	0	5,406	(1,820)	(27,487)
Change in Fund Balance	246,054	22,515	131,557	(16,481)	8,002,936	(56,696)	(401,573)	267	(6,510)	141,885	23,495
Closing Fund Balance											

**CASH COMBINING STATEMENT
SPECIAL REVENUE FUNDS**
(Thousands of dollars)

	TRAINING AND EDUCATION PROGRAM ON OCCUPATIONAL SAFETY AND HEALTH (2150-2199)	LAWYERS' FUND FOR CLIENT PROTECTION (2190-2149)	EQUIPMENT LOAN FUND FOR THE DISABLED (2190-2199)	MASS TRANSPORTATION OPERATING ASSISTANCE (2400-2149)	CLEAN AIR (2450-2499)	NEW YORK STATE INFRASTRUCTURE TRUST (2150-2149)	LEGISLATIVE COMPUTER SERVICES (2150-2199)	STATE UNIVERSITY DORMITORY INCOME (4030-4099)	COMBINED NON- EXPENDABLE TRUST (2150-2199)	WINTER SPORTS EDUCATION TRUST (21700-2179)	ARTS CAPITAL GRANTS (2850-2899)
Opening Fund Balance	2,750	10,124	478	771,235	(37,785)	81	15,382	271,432	515	0	299
Receipts:											
Taxes	0	0	0	2,815,071	0	0	0	0	0	0	0
Miscellaneous Receipts	48,496	8,200	15	17,500	42,200	0	1,719	367,611	6	75	60
Federal Receipts	0	0	0	0	0	0	0	0	0	0	0
Total Receipts	48,496	8,200	15	2,832,571	42,200	0	1,719	367,611	6	75	60
Disbursements:											
Assistance and Grants	0	0	0	3,098,825	0	0	0	0	0	0	98
State Operations	54,049	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	72,304	11,700	110	3,105,615	39,283	0	950	0	6	75	98
Other Financing Sources (Uses):											
Transfers from Other Funds	0	0	0	21,581	0	0	0	0	0	0	0
Transfers to Other Funds	0	0	0	0	(6,404)	0	0	(427,250)	0	0	0
Bond & Note Proceeds	0	0	0	0	0	0	0	0	0	0	0
Net Other Financing Sources (Uses)	(23,808)	(3,500)	(95)	21,581	(6,404)	0	0	(427,250)	0	0	(38)
Change in Fund Balance	(23,808)	(3,500)	(95)	(251,463)	(3,487)	0	769	(59,639)	0	0	(38)
Closing Fund Balance	(21,058)	6,624	383	519,772	(41,272)	81	16,151	211,793	515	0	261

	MISCELLANEOUS STATE SPECIAL REVENUE (2190-2499)	COURT FACILITIES INCENTIVE AID (2290-2499)	EMPLOYMENT TRAINING (2250-2599)	STATE UNIVERSITY INCOME (2850-2899)	CHEMICAL DEPENDENCE SERVICE (22700-2749)	LAKE GEORGE PARK TRUST (22750-2279)	STATE POLICE MOTOR VEHICLE LAW ENFORCEMENT THEFT AND INSURANCE FRAUD PREVENTION (22800-22849)	NEW YORK GREAT LAKES PROTECTION (22850-22899)	FEDERAL REHABILITATION CONTRACT (22900-22949)	HOUSING DEVELOPMENT (22950-22999)	NYSDOT INFRASTRUCTURE SAFETY PROGRAM (23000-23049)
Opening Fund Balance	4,893,553	9,137	60	1,636,499	791	(961)	281,383	377	27	1,516	(26,837)
Receipts:											
Taxes	0	0	0	0	0	0	0	0	0	0	0
Miscellaneous Receipts	1,825,361	150	0	6,525,773	7,433	1,208	123,625	160	0	900	3,068
Federal Receipts	89	0	0	0	0	0	0	0	0	0	0
Total Receipts	1,825,450	150	0	6,525,773	7,433	1,208	123,625	160	0	900	3,068
Disbursements:											
Assistance and Grants	4,132,832	135,400	0	0	0	0	4,237	0	0	3,102	0
State Operations	1,594,069	2,400	0	9,098,454	7,410	1,947	10,299	157	0	0	4,053
General State Charges	520,914	1,200	0	772,932	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	6,247,815	139,000	0	9,821,386	7,410	2,447	14,536	218	0	3,102	4,053
Other Financing Sources (Uses):											
Transfers from Other Funds	1,637,151	135,400	0	3,021,843	0	50	0	0	0	0	0
Transfers to Other Funds	1,422,806	0	0	(247,723)	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)	3,059,957	135,400	0	2,774,120	0	50	(112,420)	0	0	0	0
Change in Fund Balance	(1,362,408)	(3,450)	0	(521,493)	23	(1,189)	(3,331)	(58)	0	(2,202)	(985)
Closing Fund Balance	3,531,145	5,687	60	1,115,006	814	(2,150)	278,052	319	27	(686)	(27,822)

**CASH COMBINING STATEMENT
SPECIAL REVENUE FUNDS
FY 2027**
(thousands of dollars)

	VOCATIONAL REHABILITATION (23950-23959)	DRINKING WATER PROJECTS MANAGEMENT AND ADMINISTRATION (23100-23149)	NEW YORK CITY CORRECTIONAL OPERATIONS OFFSET (23150-23199)	JUDICIARY PROCESSING OFFSET (23200-23249)	US OLYMPIC COMMITTEE/ LAWYERS OLYMPIC TRAINING (23500-23549)	INDIGENT LEGAL SERVICES (23550-23599)	UNEMPLOYMENT INSURANCE ADMINISTRATION (23900-23949)	UNEMPLOYMENT INTEREST AND PENALTY (23600-23649)	UNEMPLOYMENT OCCUPATIONAL TRAINING (23950-23952-23959)	FEDERAL EMPLOYMENT AND TRAINING GRANTS (26000-26049)	COMMERCIAL GAMING REVENUE (23700-23749)
Opening Fund Balance	190	(1,107)	(30,481)	15,367	378	692,873	122,063	63,784	(420)	(6,094)	10,025
Receipts:											
Taxes	0	0	0	0	0	0	0	0	0	0	0
Miscellaneous Receipts	70	0	36,000	67,000	85	312,662	56,151	15,866	0	0	188,341
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	312,662	401,378	15,866	7,780	167,019	188,341
Disbursements:											
Assistance and Grants	20	0	0	0	0	302,684	9,339	0	7,780	134,762	186,600
State Operations	29	0	29,800	40,900	75	30,957	237,453	1,325	0	24,149	6,535
General State Charges	0	0	17,300	22,600	0	3,050	112,079	1,173	0	8,258	3,902
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	336,691	358,871	2,498	7,780	167,169	197,037
Other Financing Sources (Use):											
Transfers from Other Funds	0	0	2,700	0	0	28,000	0	0	0	0	0
Transfers to Other Funds	0	(1,108)	0	0	0	(214,000)	(36,569)	(5,163)	0	0	(2)
Bond & Note Proceeds	0	0	0	0	0	0	0	0	0	0	0
Net Other Financing Sources (Uses)	0	(1,108)	2,700	0	0	(186,000)	(36,569)	(5,163)	0	0	(2)
Change in Fund Balance	21	(1,108)	(8,400)	3,500	10	(210,029)	5,938	8,205	0	(150)	(8,698)
Closing Fund Balance	211	(2,215)	(38,881)	18,867	388	482,844	128,001	71,989	(420)	(6,244)	1,327
FINANCIAL PLAN											
									SUB-TOTAL	ELIMINATIONS	FINANCIAL PLAN
Opening Fund Balance	7,913	321,309	7,260	270,486	155	147,186	115,039	(3,000)	19,190,477	0	19,190,477
Receipts:											
Taxes	3,000	500	0	0	0	284,000	0	0	6,529,842	0	6,529,842
Miscellaneous Receipts	0	83,979	11,000	15,000	0	0	1,352,000	0	22,754,116	0	22,754,116
Federal Receipts	0	0	0	0	0	0	0	(1,000)	84,153,623	0	84,153,623
Total Receipts	3,000	84,479	11,000	15,000	0	284,000	1,352,000	(1,000)	113,437,581	0	113,437,581
Disbursements:											
Assistance and Grants	6,350	64,491	0	0	0	24,599	1,456,000	0	102,698,783	0	102,698,783
State Operations	5,391	5,767	367	0	0	68,365	0	0	14,369,230	0	14,369,230
General State Charges	1,614	1,526	64	0	0	15,085	0	0	1,827,400	0	1,827,400
Debt Service	0	0	0	0	0	0	0	0	0	0	0
Capital Projects	0	0	0	0	0	0	0	0	0	0	0
Total Disbursements	13,355	71,784	431	0	0	108,049	1,456,000	0	118,895,413	0	118,895,413
Other Financing Sources (Use):											
Transfers from Other Funds	6,550	0	0	0	0	0	0	0	5,708,770	(1,133,871)	4,574,899
Transfers to Other Funds	0	(45)	(16,000)	(285,486)	0	(89,500)	0	0	(3,540,904)	1,133,871	(2,407,033)
Bond & Note Proceeds	0	0	0	0	0	0	0	0	0	0	0
Net Other Financing Sources (Use)	6,550	(45)	(16,000)	(285,486)	0	(89,500)	0	0	2,167,866	0	2,167,866
Change in Fund Balance	(3,805)	12,650	(5,431)	(270,486)	0	86,451	(104,000)	(1,000)	(3,289,966)	0	(3,289,966)
Closing Fund Balance	4,108	333,959	1,829	0	155	233,637	11,039	(4,000)	15,900,511	0	15,900,511

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	901	0	72	0	0	0	72	0	0	72	0	0	0	0	0	0	72	901
020.20100-Combined Exp Tr	(35)	0	(236,300)	0	0	236,300	0	0	0	0	0	0	0	0	0	0	0	(35)
020.20101-Planting Fields	1,212	0	350	0	0	0	350	0	216	48	7	0	162	0	0	0	433	1,129
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	38	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	38
020.20110-Oxford Donation	438	0	166	0	0	0	166	0	0	50	0	0	0	0	0	0	50	554
020.20111-Donat-St.Albans	(8)	0	0	0	0	0	0	0	0	13	0	0	0	0	0	0	13	(21)
020.20112-CVB Gifts & Beq	130	0	5	0	0	0	5	0	0	8	0	0	0	0	0	0	8	127
020.20113-Donations-Bataw	85	0	19	0	0	0	19	0	0	40	0	0	0	0	0	0	40	64
020.20114-Montrose Donati	275	0	20	0	0	0	20	0	0	50	0	0	0	0	0	0	50	245
020.20116-IBR Genetic Cou	90	0	108	0	0	0	108	0	0	108	0	0	0	0	0	0	108	90
020.20118-Tech Transfer	21	0	50	0	0	0	50	0	0	28	0	0	0	0	0	0	28	43
020.20120-Spec Events	506	0	1,012	0	0	0	1,012	0	65	937	2	0	43	0	0	0	1,047	471
020.20123-L.M. Josephthal	51	0	1	0	0	0	1	0	0	1	0	0	0	0	0	0	1	51
020.20124-OSC Misc. Grant	16	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	16
020.20126-NYSCB Ven Stand	4,626	0	2,400	0	0	0	2,400	0	0	1,508	0	0	0	0	0	0	1,508	5,518
020.20127-DMNA Military	11	0	(1)	0	0	0	(1)	0	0	(1)	0	0	0	0	0	0	(1)	11
020.20128-WB Hoyt Memoria	5,426	0	0	0	0	788	788	750	0	0	0	0	0	0	0	0	750	5,464
020.20129-NYSCB Gift& Beq	162	0	0	0	0	0	0	0	0	17	0	0	0	0	0	0	17	145
020.20130-St Transm Money	14,123	0	260	0	0	0	260	0	0	0	0	0	0	0	0	0	0	14,383
020.20142-Youth Grants &	319	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	319
020.20143-Alzheimers Dis	756	0	270	0	0	270	540	670	0	0	0	0	0	0	0	0	670	626
020.20144-Local Gov Comm	175	0	12	0	0	0	12	0	0	7	0	0	0	0	0	0	7	180
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 &	998	0	139	0	0	0	139	0	0	22	0	0	0	0	0	0	22	1,115
020.20150-Emergency Serv	22,579	0	3,000	0	0	0	3,000	3,349	0	0	0	0	0	0	0	0	3,349	22,230
020.20151-Batavia-Charlot	444	0	20	0	0	0	20	0	0	25	0	0	0	0	0	0	25	439
020.20152-Rome-Gifts And	138	0	20	0	0	0	20	0	0	20	0	0	0	0	0	0	20	138
020.20155-Br Can Res & Ed	1,626	0	540	0	0	500	1,040	1,620	0	0	0	0	0	0	0	0	1,620	1,046
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	41	0	5	0	0	0	5	0	0	6	0	0	0	0	0	0	6	40
020.20166-Erie Canal Muse	34	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	34
020.20167-Grants and Bequ	10	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	10
020.20174-Life Pass-It on	(67)	0	530	0	0	0	530	0	0	672	0	0	0	0	0	0	672	(209)
020.20176-Misc. Gifts Acc	(1,051)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(1,051)
020.20178-Multiple Sclero	22	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	22
020.20182-Parole Ofcr Mem	43	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	43
020.20183-Prostate Cancer	3,130	0	240	0	0	200	440	520	0	0	0	0	0	0	0	0	520	3,050
020.20185-Percy T Phillip	68	0	5	0	0	0	5	50	0	0	0	0	0	0	0	0	50	23
020.20192-Missing Children	308	0	407	0	0	0	407	0	287	149	0	0	0	0	0	0	436	279
020.20197-DCJ01 Comb Gift	(2)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(2)
020.20199-HESC Gifts Dona	634	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	634
020.201B4-DFY Rec & Welfr	(3)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(3)
020.201DR-Human Rights Dis	(9)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(9)
020.201F1-Women Vet Monum	150	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	150
020.201GW-CCF Grts & Beqs	141	0	50	0	0	0	50	0	14	102	1	0	10	0	0	0	127	64
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	1,790	0	1,500	0	0	0	1,500	1,000	0	75	0	0	0	0	0	0	1,075	2,215
020.201XX-S U Restrict Cur	12	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	12
020.201ZS-Grants	686	0	300	0	0	0	300	0	0	0	0	0	0	0	0	0	0	986
020.201ZZ-Donated Funds	(92)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(92)
020.20200-NY Teen Hth Ed	148	0	120	0	0	0	120	120	0	0	0	0	0	0	0	0	120	148

CASH COMBINING STATEMENT BY ACCOUNT
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(thousands of dollars)

Fund Account	Opening Balance	Taxes	Misc. Receipts	Federal Receipts	Bond Proceeds	Transfers From	Total Receipts	Assistance and Grants	PS	NPS	Indirect Costs	UI Benefits	GSCs	Debt	Capital	Transfers To	Total Distb.	Closing Balance
020.20201-Veteran's Rem Ce	2,528	0	75	0	0	0	75	0	0	160	0	0	0	0	0	0	160	2,443
020.20204-Homeless Vet AS	(132)	0	154	0	0	0	154	600	0	0	0	0	0	0	0	0	600	(578)
020.20205-Mental Illness	86	0	58	0	0	0	58	75	0	0	0	0	0	0	0	0	75	69
020.20206-Women's Cancer	149	0	75	0	0	0	75	100	0	0	0	0	0	0	0	0	100	124
020.20208-Vets Home Assis	19	0	87	0	0	0	87	0	0	0	0	0	0	0	0	55	55	51
020.20209-Combined Gifts	2,797	0	222	0	0	0	222	0	0	225	0	0	0	0	0	0	225	2,794
023.20300-N Y Int Lawyers	686,859	0	188,000	0	0	0	188,000	77,500	1,180	693	32	0	797	0	0	0	80,202	794,657
024.20350-NYS Archvs Pine	(63)	0	318	0	0	300	618	0	322	135	10	0	210	0	0	8	685	(130)
025.20401-Child Performer	568	0	120	0	0	600	720	0	217	9	7	0	168	0	0	27	428	860
050.20451-Tuition Reimb	6,884	0	705	0	0	0	705	0	0	222	0	0	101	0	0	0	323	7,266
050.20452-Voc School Supe	5,920	0	4,393	0	0	0	4,393	0	2,073	1,097	54	0	1,339	0	0	242	4,805	5,508
052.20501-Loc Govt Record	6,474	0	9,396	0	0	0	9,396	5,056	2,040	399	53	0	1,320	0	0	601	9,469	6,401
053.20550-Sch Tax Relief	(1)	1,294,991	0	0	0	0	1,294,991	1,294,991	0	0	0	0	0	0	0	0	1,294,991	(1)
054.20601-Charter School	8,266	0	0	0	0	4,837	4,837	4,837	0	0	0	0	0	0	0	0	4,837	8,266
056.20701-Greenway Commun	(1)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(1)
056.20702-Greenway Herit	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1
059.20751-Alcohol&Subst A	(1)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(1)
061.20801-Tobacco Cntr &	(3,699)	0	0	0	0	0	0	0	1,968	164	62	0	1,451	0	0	156	3,801	(7,500)
061.20802-Health Care Srv	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1
061.20803-Medicatd Fraud	(1)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(1)
061.20804-Medical Assist.	(4,887,203)	0	0	0	0	0	0	5,110,263	0	0	0	0	0	0	0	0	5,110,263	(9,997,466)
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	(629,265)	0	0	0	0	0	0	346,525	896	17,022	25	0	564	0	0	0	365,032	(994,297)
061.20809-EMS Training	(17,966)	0	13,431	0	0	0	13,431	7,570	13,407	12,038	132	0	2,851	0	0	185	36,183	(40,718)
061.20810-Child Health In	(1,557,430)	0	0	0	0	0	0	1,398,938	1,725	25,944	161	0	1,018	0	0	85	1,427,871	(2,985,301)
061.20811-HCRA Undistrib	7,752,399	497,000	7,213,762	0	0	0	7,710,762	0	0	0	0	0	0	0	0	95,098	95,098	15,368,063
061.20812-Hospital Based	(2)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(2)
061.20813-Ad Home Res Co	39	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	39
061.20814-Primary Care In	(214)	0	0	0	0	0	0	0	348	0	9	0	205	0	0	22	584	(798)
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	(619,251)	0	0	0	0	0	0	626,800	0	0	0	0	0	0	0	4,300	631,100	(1,250,351)
061.20818-EPIC Premium	(6,085)	0	46,416	0	0	0	46,416	44,277	701	10,768	24	0	543	0	0	47	56,360	(16,029)
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	239	0	0	0	0	0	0	0	242	3	7	0	176	0	0	0	428	(189)
061.20822-Cig Task Force	(3,481)	0	0	0	0	0	0	0	2,419	206	64	0	1,487	0	0	0	4,176	(7,657)
061.20823-NYSOH	(28,083)	0	0	0	0	0	0	0	5,924	29,037	1,189	0	3,484	0	0	79	39,713	(67,796)
073.20851-Transit Authori	77,194	1,361,351	109,975	0	0	65,844	1,537,170	1,543,087	0	0	0	0	0	0	0	0	1,543,087	71,277
073.20852-Railroad Accoun	13,784	240,238	19,386	0	0	11,766	271,390	272,465	0	0	0	0	0	0	0	0	272,465	12,709
073.20853-DMTF	8,410	33,691	12,089	0	0	5,274	51,054	50,251	0	0	0	0	0	0	0	0	50,251	9,213
160.20901-Education - New	155,904	0	2,378,000	0	0	88,500	2,466,500	2,477,500	0	0	0	0	0	0	0	0	2,477,500	144,904
160.20902-Lottery Adm New	66,555	0	49,921	0	0	0	49,921	0	17,501	14,206	681	0	12,747	0	0	4,204	49,339	60,117
160.20903-VLT Administrat	33,216	0	12,040	0	0	0	12,040	0	1,970	1,114	79	0	1,468	0	0	0	666	39,959
160.20904-VLT - Education	15,074	0	1,092,000	0	0	0	1,092,000	1,106,000	0	4,000	0	0	0	0	0	0	1,106,000	1,074
221.20950-Comb Student Ln	16,018	0	20,000	(9,500)	0	0	10,500	0	0	0	0	0	0	0	0	0	0	22,518
225.23651-Mobility Tax Tr	3,550	0	450	0	0	243,250	243,700	244,250	0	0	0	0	0	0	0	0	244,250	3,000
225.23652-MTA Aid Trust	450	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	450
225.23653-NY Cen Bus Dis	128,110	0	0	0	0	159,228	159,228	159,228	0	0	0	0	0	0	0	0	159,228	128,110
300.21002-Encon Admin Acc	64	0	900	0	0	0	900	0	418	14	0	0	266	0	0	0	698	266
301.21051-EnCon Energy Ef	120	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	120
301.21052-EnCon-Seized As	117	0	20	0	0	0	20	0	0	0	0	0	0	0	0	0	0	137
301.21053-Wst Tire Mgt/Re	37,376	0	20,000	0	0	0	20,000	0	9,500	391	373	0	7,768	0	0	3,000	21,032	36,344
301.21054-Oil & Gas Accou	99	0	108	0	0	0	108	0	0	119	0	0	0	0	0	0	119	88
301.21055-Marine/Coastal	219	0	13	0	0	0	13	0	0	0	0	0	0	0	0	0	0	232
301.21060-Indirect Charge	(5,419)	0	0	0	0	9,757	9,757	0	6,917	6,976	164	0	3,289	0	0	2,085	19,431	(15,093)

CASH COMBINING STATEMENT BY ACCOUNT
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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
301.21061-Hazardous Sub B	2,506	0	350	0	0	0	350	0	215	40	8	0	113	0	0	0	376	2,480
301.21063-S-Area Landfill	14	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	14
301.21064-Utality Envir R	(155)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(155)
301.21065-Federal Grant I	5,085	0	40	0	0	9,000	9,040	0	8,495	168	0	0	0	0	0	1,041	9,704	4,421
301.21066-Low Level Radio	(768)	0	2,811	0	0	0	2,811	0	1,441	233	47	0	975	0	0	433	3,129	(1,086)
301.21067-Recreation Acco	32,755	0	10,200	0	0	0	10,200	0	2,322	776	85	0	887	0	0	455	4,525	38,430
301.21077-Public Safety R	15	0	30	0	0	0	30	0	0	38	0	0	0	0	0	0	38	7
301.21080-Encon Magazine	615	0	705	0	0	0	705	0	164	0	0	0	0	0	0	150	314	1,006
301.21081-Environmental R	(96,978)	0	28,600	0	0	0	28,600	0	12,046	2,439	447	0	5,965	0	0	6,187	27,084	(95,462)
301.21082-Natural Resourc	(4,081)	0	6,500	0	0	0	6,500	0	3,581	583	102	0	2,347	0	0	0	6,613	(4,194)
301.21083-UST-Trust Recov	973	0	12	0	0	0	12	0	0	0	0	0	0	0	0	0	0	985
301.21084-Mined Land Recl	9,715	0	4,210	0	0	0	4,210	0	1,955	105	67	0	1,308	0	0	0	3,435	10,490
301.21089-SEQR Review	(43)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(43)
301.21087-Town Of Riverhe	17	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	17
301.2102Z-Monitors-Aggre	15,619	0	6,000	0	0	0	6,000	0	3,849	480	117	0	2,425	0	0	0	6,871	14,748
302.21150-Conservation	43,128	0	43,222	0	0	75	43,297	0	21,108	5,724	609	0	12,663	0	0	1,820	41,924	44,501
302.21151-Marine Resource	8,045	0	1,480	0	0	0	1,480	0	1,077	0	33	0	666	0	0	0	1,776	7,749
302.21152-Migratory Bird	(35)	0	10	0	0	0	10	0	45	0	0	0	0	0	0	0	45	(70)
302.21153-Guides License	583	0	55	0	0	0	55	0	66	9	2	0	38	0	0	0	115	523
302.21154-Fish And Game T	87,212	0	2,000	0	0	0	2,000	0	11,292	1,676	0	0	7,545	0	0	75	75	89,137
302.21155-Surf Clam/Quaho	(96)	0	0	0	0	0	0	0	34	38	1	0	20	0	0	0	93	(189)
302.21156-Habitat Account	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1
302.21157-Venison Donato	106	0	25	0	0	0	25	0	0	0	0	0	0	0	0	0	0	131
302.21158-OUTDOOR REC & T	90	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	90
303.21201-Oil Spill - DAC	(113)	0	657	0	0	705	1,362	0	861	65	23	0	585	0	0	0	1,534	(285)
303.21202-Oil Sp Relocam	(60)	0	0	0	0	301	301	0	201	11	6	0	147	0	0	0	365	(124)
303.21203-Oil Spill - DEC	7,122	0	0	0	0	18,000	18,000	0	11,292	1,676	363	0	7,545	0	0	0	20,876	4,246
303.21204-Oil Spill - DAC	13,577	0	43,996	0	0	0	43,996	0	0	0	0	0	0	0	0	32,793	32,793	24,780
303.21205-License Fee Sur	0	0	13,700	0	0	0	13,700	0	0	0	0	0	0	0	0	13,700	13,700	0
303.21206-Law Oil Spill	(2,569)	0	307	0	0	0	307	0	1,725	50	55	0	1,029	0	0	0	2,859	(5,121)
305.21251-OSH Trng & Educ	2,925	0	26,357	0	0	0	26,357	0	21,188	12,713	628	0	9,216	0	0	0	43,745	(15,063)
305.21252-OSHA Inspection	422	0	22,139	0	0	0	22,139	0	14,530	4,472	518	0	9,039	0	0	0	28,559	(5,998)
306.21301-CSF Regis Fee	10,126	0	8,200	0	0	0	8,200	0	700	10,600	0	0	400	0	0	0	11,700	6,626
307.21351-Equipment Loan	481	0	15	0	0	0	15	0	0	110	0	0	0	0	0	0	110	386
313.21401-Pub Tran Systems	21,961	106,979	0	0	0	17,406	124,385	124,335	726	206	26	0	505	0	0	0	125,798	20,548
313.21402-Metropolitan Ma	749,149	2,708,092	17,500	0	0	4,175	2,729,767	2,974,490	2,826	433	103	0	1,965	0	0	0	2,979,817	499,099
313.21403-Urban Mass Tran	127	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	127
313.21404-Add Mass Trans	(1)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(1)
314.21451-Operating Permit	(47,328)	0	9,200	0	0	0	9,200	0	3,624	2,047	86	0	1,763	0	0	0	7,520	(45,648)
314.21452-Mobile Source	9,531	0	33,000	0	0	0	33,000	0	17,077	2,669	532	0	11,485	0	0	6,404	38,167	4,364
318.21501-Housing Resene	80	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	80
321.21551-Legisl Comp R&D	15,304	0	1,717	0	0	0	1,717	0	0	950	0	0	0	0	0	0	950	16,071
321.21552-Demographics/Re	76	0	2	0	0	0	2	0	0	0	0	0	0	0	0	0	0	78
330.40350-S U Donn Income	271,431	0	367,611	0	0	0	367,611	0	0	6	0	0	0	0	0	427,250	427,250	211,792
332.21651-Brummer Award	54	0	6	0	0	0	6	0	0	0	0	0	0	0	0	0	6	54
332.21652-William Vorce F	276	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	276
332.21653-Rocky Pocantico	(2)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(2)
332.21654-OPWDD Nonexp Tr	74	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	74
332.21656-Helen Hayes Hos	15	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	15
332.21657-Cunningham Fund	100	0	0	0	0	0	0	0	0	75	0	0	0	0	0	0	0	100
333.21700-Winir Sports Ed	0	0	75	0	0	0	75	0	0	0	0	0	0	0	0	0	75	75
338.21851-Aris Capital Re	298	0	60	0	0	0	60	98	0	0	0	0	0	0	0	0	98	260
340.22501-CFIA Undistrib	9,137	0	150	0	0	135,400	135,550	135,400	2,300	100	0	0	1,200	0	0	0	139,000	5,687
341.22552-DFY-NYC Summer	60	0	0	0	0	0	0	0	40,842	27,767	0	0	0	0	0	0	0	60
345.22652-L I Vets Home	31,350	0	71,155	0	0	11	71,166	0	304,509	716,800	0	0	10,300	0	0	71,845	1,103,454	33,907
345.22653-S U Genl IFR	909,359	0	1,060,330	0	0	0	1,060,330	0	0	0	0	0	0	0	0	0	0	866,235

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Fund Account	Opening Balance	Taxes	Misc. Receipts	Federal Receipts	Bond Proceeds	Transfers From	Total Receipts	Assistance and Grants	PS	NPS	Indirect Costs	UI Benefits	GSCs	Debt	Capital	Transfers To	Total Distb.	Closing Balance
345.22654-S U Inc Offset	(23,452)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(23,452)
345.22655-Gen Rev Offset	346,812	0	1,441,827	0	0	1,961,626	3,403,453	0	3,017,521	409,803	0	0	611	0	0	106,215	3,534,150	216,115
345.22656-S U Hosp Ops	(97,983)	0	3,733,300	0	0	1,055,206	4,788,506	0	2,174,179	2,220,400	0	0	712,021	0	0	69,663	5,176,263	(485,740)
345.22657-SUNY Stabilizat	214,089	0	10,000	0	0	5,000	15,000	0	400	600	0	0	0	0	0	0	1,000	228,089
345.22658-State Univ Hosp	22,029	0	106,161	0	0	0	106,161	0	73,691	15,774	0	0	0	0	0	0	89,465	38,725
345.22659-SUNY Tuition Re	234,297	0	103,000	0	0	0	103,000	0	68,392	27,776	0	0	0	0	0	0	96,168	241,129
346.22700-Chem Dep Svcs	788	0	7,433	0	0	0	7,433	0	0	7,410	0	0	0	0	0	0	7,410	811
349.22751-Lk George Park	(957)	0	1,208	0	0	50	1,258	0	1,100	812	35	0	500	0	0	0	2,447	(2,146)
354.22801-MVTIFA	8,610	0	4,800	0	0	0	4,800	4,237	140	8	0	0	0	0	0	0	4,385	9,025
354.22802-St Police MV En	272,776	0	118,825	0	0	0	118,825	0	4,416	5,735	0	0	0	0	0	112,420	122,571	269,030
355.22851-Great Lakes Pro	374	0	160	0	0	0	160	0	84	70	3	0	61	0	0	0	218	316
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	(1,553)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(1,553)
360.22950-Housing Develop	1,515	0	900	0	0	0	900	3,102	0	0	0	0	0	0	0	0	3,102	(687)
362.23001-DOT Comm Veh Sa	(26,837)	0	3,068	0	0	0	3,068	0	3,462	591	0	0	0	0	0	0	4,053	(27,822)
365.23051-Vocatl Rehabil	192	0	70	0	0	0	70	20	0	29	0	0	0	0	0	0	49	213
366.23101-Drinking Water	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1
366.23102-Drink Water DOH	(1,108)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,108	1,108	(2,216)
368.23151-NYC County Cler	(30,481)	0	36,000	0	0	2,700	38,700	0	28,700	1,100	0	0	17,300	0	0	0	47,100	(38,881)
369.23201-Jud Data Proc O	15,365	0	67,000	0	0	0	67,000	0	40,800	100	0	0	22,600	0	0	0	63,500	18,865
385.23501-Lk Placid Train	377	0	85	0	0	0	85	0	0	75	0	0	0	0	0	0	75	387
390.23551-Indigent Legal	692,872	0	312,662	0	0	28,000	340,662	302,684	4,986	25,813	158	0	3,050	0	0	214,000	550,691	482,843
482.23601-UJ Sp Int & Pen	63,781	0	15,866	0	0	0	15,866	0	207	1,067	51	0	1,173	0	0	5,163	7,661	71,986
501.23701-Commercial Gami	36,596	0	168,000	0	0	0	168,000	171,300	189	0	6	0	126	0	0	0	171,621	32,975
501.23702-Comm Game Regul	(33,318)	0	5,041	0	0	0	5,041	0	5,870	270	200	0	3,776	0	0	2	10,118	(38,395)
501.23703-Prob Gambli Svcs	6,745	0	15,300	0	0	0	15,300	15,300	0	0	0	0	0	0	0	0	15,300	6,745
502.23750-Med Can Collect	(16)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(16)
502.23752-MCF - Cnty Dist	(2,716)	3,000	0	0	0	0	3,000	5,850	0	0	0	0	0	0	0	0	5,850	(5,566)
502.23753-MCF - Law Enfor	2,644	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2,644
502.23754-MCF - Addiction	2,293	0	0	0	0	0	0	500	0	0	0	0	0	0	0	0	500	1,793
502.23755-MCF-Hlth Operat	5,704	0	1,200	0	0	6,550	6,550	0	2,433	2,888	70	0	1,614	0	0	45	7,005	5,249
503.23800-Inter Recip Pos	5,609	0	500	0	0	0	500	0	181	202	6	0	111	0	0	0	500	5,294
503.23801-Hwy Use Tax Adm	4,794	500	250	0	0	0	750	500	0	0	0	0	0	0	0	0	500	205
503.23802-Cure Childhood	455	0	60	0	0	0	60	100	0	0	0	0	0	0	0	0	100	207
503.23804-Lupus Research	247	0	60	0	0	0	60	0	0	0	0	0	0	0	0	0	0	440
503.23806-NYS Secure Choi	(3,738)	0	0	0	0	0	0	0	700	770	30	0	500	0	0	0	2,000	(5,738)
503.23807-Military Fam Re	249	0	50	0	0	0	50	165	0	0	0	0	0	0	0	0	165	134
503.23808-Gifts For Food	1,069	0	250	0	0	0	250	500	0	0	0	0	0	0	0	0	500	819
503.23809-NYS ALS Res&Edu	301	0	60	0	0	0	60	75	0	0	0	0	0	0	0	0	75	286
503.23810-Down's Syn Res	9	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	9
503.23811-School Bas Hlth	199	0	50	0	0	0	50	14	0	0	0	0	0	0	0	0	14	235
503.23812-WTC Mem Scholar	440	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	440
503.23813-Leuk Lymph Myel	318	0	100	0	0	0	100	171	0	0	0	0	0	0	0	0	171	247
503.23814-Gift to the Art	20	0	300	0	0	0	300	300	0	0	0	0	0	0	0	0	300	20
503.23815-Sr Well Nutriti	608	0	80	0	0	0	80	250	0	0	0	0	0	0	0	0	250	438
503.23817-Oploid Settle	310,315	0	81,079	0	0	0	81,079	62,404	865	2,019	27	0	602	0	0	0	65,917	325,477
503.23818-SUD Ed & Recov	173	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	173
503.23819-Gift Gun Vio Re	93	0	0	0	0	0	0	12	0	0	0	0	0	0	0	0	0	93
503.23820-Lyme&Tick Res	54	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	12	42
503.23821-Gifts State Lib	93	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	93
504.24950-Fan Spors Educ	7,827	0	11,000	0	0	0	11,000	0	0	0	0	0	0	0	0	16,000	16,000	2,827
504.24951-Fan Sport Admin	(569)	0	0	0	0	0	0	0	86	278	3	0	64	0	0	0	431	(1,000)
506.24850-Hlth Care Trans	270,486	0	15,000	0	0	0	15,000	0	0	0	0	0	0	0	0	285,486	285,486	0
507.24900-Hlth Caritable	22	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	22
507.24901-Elem Sec Ed Cha	132	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	132

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
508.24800-NY Cannabis Rev	129,479	284,000	0	0	0	0	284,000	0	24,612	42,073	967	0	14,687	0	0	17,000	99,339	314,140
508.24801-Cannabis Educat	4,566	0	0	0	0	0	0	0	0	0	0	0	0	0	0	72,500	72,500	(67,934)
508.24802-NYS Drug Tr&Ed	3,489	0	0	0	0	0	0	4,575	632	63	18	0	398	0	0	0	5,686	(2,197)
508.24803-NYS Com Grants	9,650	0	0	0	0	0	0	20,024	0	0	0	0	0	0	0	0	20,024	(10,374)
509.24955-Mob Sports Wage	115,039	0	1,352,000	0	0	0	1,352,000	1,456,000	0	0	0	0	0	0	0	0	1,456,000	11,039

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-Artide VII Int	10,167	0	500	0	0	0	500	133	0	0	0	0	0	0	0	0	10,534
339.21902-S P A R C S	11,581	0	6,600	0	0	8	6,608	0	985	3,976	33	0	725	0	0	36	12,434
339.21904-Fire Prev/Code	148,869	0	14,810	0	0	0	14,810	0	1,863	731	82	0	1,806	0	0	19,810	139,387
339.21905-NYS Twy Police	2,439	0	64,213	0	0	0	64,213	0	42,096	31	0	0	26,001	0	0	0	(1,476)
339.21906-DMV Seiz Assets	2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2
339.21907-Mental Hygiene	(2,134)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(2,134)
339.21909-M H Patient Inc	9	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	9
339.21911-Fin Cntrl Board	(708)	0	3,099	0	0	0	3,099	0	1,444	799	45	0	799	0	0	12	(708)
339.21912-Reg of Racing	(1,353)	0	12,647	0	0	0	12,647	0	5,911	3,684	236	0	1,378	0	0	458	(373)
339.21914-S U Constr Fund	129	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	129
339.21916-Nurses Aide Reg	1,209	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,209
339.21917-Med Frd Seized	117	0	180	0	0	0	180	0	0	180	0	0	0	0	0	0	117
339.21918-Child Care & Pr	4,265	0	272	0	0	0	272	100	0	0	0	0	0	0	0	0	4,437
339.21919-Cyber Sec Upgr	1,361	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,361
339.21920-Cert of Need	17,176	0	11,080	0	0	0	11,080	0	2,648	1,295	94	0	1,857	0	0	4,283	18,079
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	2,046	0	131	0	0	0	131	0	76	6	2	0	37	0	0	0	2,056
339.21923-DOL Fee Penalty	30,384	0	20,383	0	0	800	21,183	0	6,628	1,973	239	0	4,672	0	0	600	37,455
339.21924-Educ Museum	359	0	892	0	0	0	892	0	306	371	10	0	190	0	0	62	312
339.21925-Ns Hm Receivshp	1,255	0	25	0	0	0	25	0	0	0	0	0	0	0	0	0	1,280
339.21926-3rd Party Hlth	544	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	544
339.21927-Boating Noise L	2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2
339.21928-H Love NY Yes	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1
339.21929-Summer Sch Arts	83	0	684	0	0	0	684	0	121	602	4	0	79	0	0	0	(39)
339.21930-H Lve NY W Boat	468	0	280	0	0	0	280	0	70	25	4	0	59	0	0	0	590
339.21932-Snowmobile	6,820	0	6,650	0	0	0	6,650	6,650	111	150	9	0	81	0	0	0	6,469
339.21933-Tr Surplus Prop	14,290	0	2,200	0	0	0	2,200	0	0	0	0	0	0	0	0	974	15,516
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 Prinr	(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	(5)	0	0	0	0	303,688	303,688	0	167,759	135,929	0	0	0	0	0	0	(5)
339.21938-ODTA Train Cont	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1
339.21939-ODTA State Maic	3	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	3
339.21941-Methadone Regis	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1
339.21943-Energy Research	(1)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(1)
339.21944-Radiology	6,138	0	4,000	0	0	0	4,000	3,000	842	185	32	0	489	0	0	0	5,590
339.21945-Crim Jus Improv	16,105	0	16,373	0	0	38,938	55,311	47,058	3,987	6,229	147	0	2,373	0	0	737	10,885
339.21948-Farm Prod Insp-	920	0	1,390	0	0	0	1,390	0	724	124	22	0	436	0	0	0	1,004
339.21950-FgprntID&Tech	112,514	0	15,000	0	0	0	15,000	0	0	1,873	0	0	0	0	0	14,543	111,098
339.21953-NY Fire Academy	(100)	0	468	0	0	0	468	0	333	383	10	0	258	0	0	0	(616)
339.21958-Domestic Awaren	142	0	7	0	0	0	7	0	0	3	0	0	0	0	0	0	146
339.21959-Environmental L	3,535	0	4,121	0	0	0	4,121	0	1,812	650	57	0	1,301	0	0	283	3,553
339.21960-HESC Ins Prem P	15,143	0	0	0	0	0	0	0	0	2,000	0	0	0	0	0	0	13,143
339.21961-Train Mgmt Eval	(1,712)	0	1,200	0	0	0	1,200	0	1,756	116	55	0	1,221	0	0	0	(3,660)
339.21962-Clin Lab Refinc	(12,891)	0	15,759	0	0	0	15,759	0	5,825	2,538	184	0	3,396	0	0	5,453	(14,528)
339.21964-Pub Emp Rel Brd	1,035	0	86	0	0	0	86	0	0	51	0	0	0	0	0	0	1,070
339.21965-Radio Hlth Prot	538	0	6,432	0	0	0	6,432	0	2,401	1,274	77	0	1,792	0	0	730	696
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	1,938	0	100	0	0	1,400	1,500	0	0	4,354	0	0	0	0	0	0	(916)
339.21968-Educatin Library	256	0	65	0	0	0	65	0	0	65	0	0	0	0	0	0	256
339.21969-Teacher Certif	12,224	0	8,138	0	0	0	8,138	0	4,783	752	104	0	3,042	0	0	450	11,231
339.21970-Banking Deptmt	28,886	0	113,159	0	0	0	113,159	0	57,170	24,693	1,776	0	41,626	0	0	5,600	11,180

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 Acct	13,446	0	2,433	0	0	0	2,433	0	1,401	109	50	0	945	0	0	0	13,374
339.21972-Econ Devel Asst	397	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	397
339.21973-Fin Svcs Seized	835	0	250	0	0	0	250	0	0	250	0	0	0	0	0	0	835
339.21975-ODD Earned Revn	(1)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(1)
339.21976-Motorcycle Sfty	(1)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(1)
339.21977-Business and Li	402,941	0	125,000	0	0	0	125,000	0	32,621	19,387	1,028	0	18,261	0	0	91,828	364,816
339.21978-Indir Cost Reco	(3,820)	0	0	0	0	18,954	18,954	0	10,235	4,971	279	0	6,569	0	0	2,757	(9,677)
339.21979-High School Equ	2,056	0	225	0	0	0	225	0	0	250	0	0	0	0	0	0	2,031
339.21980-OTDA Program	2,443	0	0	0	0	500	500	0	0	200	0	0	128	0	0	0	2,615
339.21981-Disas Prep Conf	27	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	27
339.21982-Administration	5,130	0	13	0	0	13,350	13,363	0	3,628	7,285	115	0	2,860	0	0	560	4,045
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	165	0	24,062	0	0	0	24,062	0	17,854	8,735	348	0	0	0	0	0	(2,710)
339.21986-Seized Assets	54	2	0	0	0	8,500	8,500	6,500	0	0	0	0	0	0	0	0	56
339.21987-Spinal Injury	27,649	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	29,649
339.21988-Child Supp Rev	78	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	78
339.21989-Mult Agen Train	(591)	0	0	0	0	13,713	13,713	0	1,958	10,314	61	0	1,361	0	0	0	(572)
339.21990-OCF Crime Forf	2,575	0	1,545	0	0	0	1,545	0	0	1,545	0	0	0	0	0	0	2,575
339.21991-DWNA-Seiz Asset	2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2
339.21992-Critical Infrns	289	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	289
339.21993-Radon Detection	919	0	20	0	0	0	20	0	0	34	0	0	0	0	0	0	905
339.21994-Insurance Dept	274,158	0	336,843	0	0	0	336,843	93,781	125,674	37,401	3,684	0	87,755	0	0	8,400	254,306
339.21995-Workers' Compn	68,860	0	251,625	0	0	0	251,625	0	98,009	72,585	2,680	0	66,377	0	0	42,753	38,081
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	10,701	0	3,982	0	0	0	3,982	0	3,857	2,216	145	0	2,140	0	0	0	6,325
339.21999-Asset Forfeitur	(3)	0	250	0	0	0	250	0	0	250	0	0	0	0	0	0	(3)
339.2199A-Non-Ivd Wage Wl	(59)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(59)
339.219G-Ins Genl Opnns	(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	18,253	0	17,000	0	0	0	17,000	2,000	475	20,014	15	0	286	0	0	0	14,463
339.219YL-OGS Bldg Admin	21,355	0	18,197	0	0	0	18,197	0	3,312	4,116	107	0	2,226	0	0	0	29,791
339.219YN-OGS Strd & Purch	10,026	0	5,660	0	0	0	5,660	0	962	4,379	31	0	646	0	0	3,000	6,668
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	321	0	2,500	0	0	0	2,500	2,000	202	114	6	0	132	0	0	52	315
339.22003-Bell Jar Collec	(40)	0	1,875	0	0	0	1,875	0	548	437	22	0	409	0	0	500	(81)
339.22004-Ind & Util Serv	3,318	0	2,547	0	0	0	2,547	0	1,750	150	46	0	1,076	0	0	0	2,843
339.22008-Courts Special	(460)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(460)
339.22009-Asbestos Trning	1,138	0	867	0	0	0	867	0	356	43	12	0	247	0	0	0	1,347
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	60,200	0	110,127	0	0	0	110,127	0	67,073	11,972	1,957	0	44,931	0	0	6,128	38,266
339.22012-Atty Licensing	34,576	0	43,000	0	0	0	43,000	0	40,000	8,600	0	0	20,000	0	0	0	8,976
339.22014-DSS Prov Recovs	227	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	227
339.22015-Crimes Against	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1
339.22017-Camp Smith Bill	675	0	197	0	0	0	197	0	0	205	0	0	0	0	0	0	667
339.22020-Comm Feed Lic	(1)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(1)
339.22021-Regulation of M	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1
339.22023-Discover Queens	44	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	44
339.22024-Reven Arrearage	208,739	0	27,000	0	0	0	27,000	0	530	1,345	15	0	310	0	0	22,487	211,052
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	9,327	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	9,327
339.22027-Spec Conserv AC	3	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	3

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	27,940	0	4,900	0	0	0	4,900	0	157	0	5	0	109	0	0	97	32,472
339.22029-Plant Industry	607	0	529	0	0	0	529	0	809	91	26	0	486	0	0	0	(276)
339.22032-Batavia School	(12,991)	0	9,600	0	0	900	10,500	0	6,004	1,356	164	0	3,875	0	0	522	(14,412)
339.22033-Alcohol Beverag	(2)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(2)
339.22034-Investment Serv	7,760	0	4,038	0	0	0	4,038	0	2,070	673	64	0	1,231	0	0	0	7,760
339.22035-Diabetes Resear	117	0	6	0	0	0	6	0	0	0	0	0	0	0	0	0	123
339.22037-Keep Kids Drug	125	0	9	0	0	0	9	0	0	0	0	0	0	0	0	0	134
339.22038-OPWDD Day Servi	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1
339.22039-OSDC Finan Over	(2,044)	0	6,213	0	0	0	6,213	0	3,294	760	108	0	2,274	0	0	0	(2,267)
339.22040-Senate Recyclab	801	0	20	0	0	0	20	0	0	0	0	0	0	0	0	0	821
339.22041-Medicaid Fraud	33,867	0	15,955	0	0	0	15,955	0	8,782	2,474	1,122	0	5,162	0	0	0	32,282
339.22042-DED Marketing A	5,580	0	1,944	0	0	0	1,944	0	63	1,710	2	0	28	0	0	0	5,721
339.22044-Tug Hill Admin	146	0	188	0	0	0	188	0	29	153	0	0	0	0	0	0	152
339.22045-Settlement Enfr	440	0	541	0	0	0	541	491	0	50	0	0	0	0	0	0	440
339.22046-Regulation of I	(132,633)	0	13,388	0	0	0	13,388	0	9,293	752	299	0	6,205	0	0	0	(135,794)
339.22047-NYS FLEX Spend	2,767	0	300	0	0	0	300	0	0	346	0	0	0	0	0	0	2,721
339.22050-Crime Victims B	26	0	105	0	0	0	105	0	0	82	0	0	0	0	0	0	49
339.22051-Ofc of Professi	92,366	0	61,200	0	0	0	61,200	0	30,551	13,536	695	0	19,729	0	0	15,324	73,731
339.22052-Armory Rental A	2,367	0	0	0	0	0	0	0	0	459	0	0	0	0	0	0	1,908
339.22053-Rome School	(4,273)	0	9,600	0	0	1,020	10,620	0	4,496	744	123	0	2,907	0	0	436	(2,359)
339.22054-Seized Assets	2,783	0	1,300	0	0	0	1,300	0	0	650	0	0	0	0	0	0	3,433
339.22055-Traf Adjudicatn	(88,256)	0	34,000	0	0	0	34,000	0	22,181	6,580	690	0	15,048	0	0	477	(99,232)
339.22056-Fed Salary Shar	(1)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(1)
339.22057-Cook/Chill Acco	2,189	0	1,000	0	0	0	1,000	0	0	1,000	0	0	0	0	0	0	2,189
339.22060-Credential Svcs	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1
339.22061-Seized Assets	(2)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(2)
339.22062-NYC Assessment	82,074	0	79,653	0	0	0	79,653	0	36,881	24,553	1,420	0	16,799	0	0	0	82,074
339.22063-Cultural Educat	(7,770)	0	31,608	0	0	12,000	43,608	0	13,513	8,148	355	0	9,398	0	0	2,393	2,031
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	132	0	10	0	0	0	10	0	0	0	0	0	0	0	0	0	142
339.22067-Trans Regul Acc	9,310	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2,443	6,867
339.22068-Cons Prot Acct	4,171	0	91	0	0	0	91	0	0	67	0	0	174	0	0	0	4,021
339.22070-OER NASDER	(4)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(4)
339.22071-Fin Aid Audit	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1
339.22072-8th Air Force H	4	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	4
339.22074-FMS Account	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1
339.22075-Funeral	2,404	0	470	0	0	0	470	0	240	13	8	0	178	0	0	108	2,327
339.22076-FSHRP	15	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	15
339.22077-Educ Archives	59	0	15	0	0	0	15	0	0	15	0	0	0	0	0	0	59
339.22078-Local Services	1,546	0	1,153	0	0	0	1,153	0	722	50	19	0	373	0	0	0	1,535
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	9,330	0	2,600	0	0	0	2,600	0	0	0	0	0	0	0	0	3,500	8,430
339.22081-QAA Earned Rev	474	0	0	0	0	3,618	3,618	2,732	0	0	0	0	0	0	0	0	474
339.22082-Family Pres Svc	15,319	0	0	0	0	0	0	0	0	38	0	0	0	0	0	0	16,205
339.22084-Federal-Seized	(38)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(76)
339.22085-DHCR Mortgage S	1,210	0	3,833	0	0	0	3,833	0	2,278	600	0	0	0	0	0	0	2,165
339.22086-OMH-Research OH	93	0	2,920	0	0	0	2,920	0	0	2,920	0	0	0	0	0	0	93
339.22087-DMV-Compulsory	770	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	770
339.22088-Prof Medic Cond	1,707	0	24,900	0	0	0	24,900	990	13,770	6,655	395	0	8,137	0	0	3,800	(7,140)
339.22089-Hway Const & Ma	2,544	0	260	0	0	0	260	0	0	135	0	0	0	0	0	0	2,669
339.22090-Housing Indirec	11,746	0	0	0	0	5,250	5,250	0	3,183	200	0	0	0	0	0	201	13,412
339.22091-Adult Home Qual	3,607	0	193	0	0	0	193	0	0	0	0	0	0	0	0	0	3,800

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	279	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	279
339.22095-IG Szd Assets	87	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	87
339.22096-Leg Svcs Assist	170,882	0	25,100	0	0	0	25,100	19,265	0	0	0	0	0	0	0	9,830	166,887
339.22097-Loc Pub Hlth	17,423	0	3,405	0	0	0	3,405	0	299	2	10	0	236	0	0	54	20,227
339.22099-Voting Mach Exa	(239)	0	0	0	0	0	0	0	0	750	0	0	0	0	0	0	(989)
339.22100-DHCR HCA Applic	(16,580)	0	5,000	0	0	0	5,000	0	2,127	550	92	0	2,106	0	0	0	(16,455)
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	10,916	0	3,868	0	0	0	3,868	0	572	489	19	0	465	0	0	5,069	8,170
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	826	0	125	0	0	0	125	0	0	262	0	0	0	0	0	0	689
339.22109-Conference & Sp	178	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	178
339.22110-Assisted Living	4,522	0	259	0	0	0	259	250	0	0	0	0	0	0	0	0	4,531
339.22111-OCFS Program	(288)	0	0	0	0	0	0	0	0	698	0	0	0	0	0	0	(986)
339.22112-OTDA Income Acc	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1
339.22114-Disabil Determs	3	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	3
339.22116-Special Medical	2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2
339.22117-Litigation Sett	29,762	0	105,721	0	0	0	105,721	0	37,701	46,666	1,203	0	23,110	0	0	0	26,803
339.22118-Animal Populati	(14)	0	855	0	0	0	855	0	0	876	0	0	0	0	0	0	(35)
339.22119-Love Your Libra	(70)	0	6	0	0	0	6	250	0	0	0	0	0	0	0	0	(314)
339.22120-DISTINCTIVE PLA	(25)	0	0	0	0	0	0	0	15	0	1	0	9	0	0	0	(50)
339.22122-Local Wireless	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1
339.22123-Pub Safe Commun	321,969	0	152,000	0	0	0	152,000	72,487	39,462	47,036	0	0	0	0	0	7,726	307,258
339.22124-Cuba Lake Mgmt	152	0	200	0	0	0	200	0	0	217	0	0	0	0	0	5	130
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	1,385	0	1,500	0	0	0	1,500	1,000	0	0	0	0	0	0	0	0	1,885
339.22130-Low Inc Housing	13,290	0	3,631	0	0	0	3,631	0	2,448	500	74	0	1,653	0	0	150	12,096
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	(116)	0	0	0	0	0	0	0	40	135	0	0	0	0	0	0	(291)
339.22134-OVS RESTITUTION	65	0	593	0	0	0	593	0	502	118	0	0	0	0	0	0	38
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	4,122	0	1,323	0	0	0	1,323	0	223	1,073	6	0	142	0	0	0	4,001
339.22137-Pet Dealer	43	0	32	0	0	0	32	0	0	509	53	0	1,459	0	0	0	75
339.22138-Auth Bdgt Office	1,902	0	50	0	0	3,828	3,878	0	1,809	0	0	0	0	0	0	0	1,950
339.22139-Patient Safety	6,115	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	6,115
339.22140-Helen Hayes Hos	24,103	0	3,115	0	0	71,514	74,629	0	43,134	20,332	154	0	5,293	0	0	1,286	28,533
339.22141-NYC Veterans	13,723	0	350	0	0	38,736	39,086	0	19,293	9,748	32	0	3,193	0	0	285	20,258
339.22142-NYS Home-Vetera	561	0	120	0	0	25,431	25,551	0	16,084	7,016	25	0	2,100	0	0	462	425
339.22143-WNY Vets Home	1,477	0	55	0	0	14,562	14,617	0	8,978	4,650	11	0	1,296	0	0	132	1,027
339.22144-Montrose S V H	11,125	0	30	0	0	31,189	31,219	0	20,270	8,498	36	0	2,500	0	0	228	10,812
339.22145-DOH Hospital Ho	16,406	0	0	0	0	143,025	143,025	0	0	0	0	0	0	0	0	133,121	26,310
339.22146-HEAP Earned Rev	(2)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(2)
339.22147-Quality of Care	26,905	0	1,387	0	0	1,387	1,387	1,000	123	0	3	0	74	0	0	0	27,092
339.22149-Motor Fuel Qual	(299)	0	2,800	0	0	0	2,800	0	1,276	1,228	39	0	768	0	0	0	(810)
339.22150-Weights Measure	(7)	0	325	0	0	0	325	0	247	102	8	0	149	0	0	0	(188)
339.22151-Deleer Comp Adm	(156)	0	820	0	0	0	820	0	694	75	25	0	398	0	0	0	(528)
339.22152-Hazard Abatement	1,276	0	200	0	0	0	200	150	0	0	0	0	0	0	0	0	1,326
339.22153-Education Stats	2,027	0	0	89	0	0	89	0	0	38	0	0	0	0	0	0	2,078

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	352	0	4,006	0	0	0	4,006	0	1,210	1,555	39	0	780	0	0	0	774
339.22156-NYC Rent Rev	27,997	0	86,426	0	0	0	86,426	0	34,468	14,118	1,810	0	25,910	0	0	4,115	34,002
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	2,911	0	550	0	0	0	550	0	330	15	12	0	284	0	0	0	2,820
339.22159-CSFP Salvage Ac	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1
339.22161-ES Stem Cell Tr	(509)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	510	(1,019)
339.22162-Systems & Tech	27,793	0	7,300	0	0	0	7,300	0	455	650	15	0	280	0	0	4,487	29,206
339.22163-Patron Services	8,421	0	83,416	0	0	0	83,416	0	50,278	37,527	0	0	5,214	0	0	3,992	(5,174)
339.22165-Trans Aviatn	(528)	0	4,410	0	0	0	4,410	0	0	4,972	0	0	0	0	0	0	(1,090)
339.22166-Teacher Ed Acor	13	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	13
339.22167-Training Academ	472	0	10	0	0	0	10	0	0	10	0	0	0	0	0	0	472
339.22168-Tax Rev Arear	4,382	0	0	0	0	1,500	1,500	0	0	2,000	0	0	0	0	0	0	3,882
339.22169-TSCR Account	188,829	0	227,000	0	0	0	227,000	85,000	0	0	0	0	0	0	0	142,000	188,829
339.22170-Statewide Gamin	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1
339.22171-Recruitment Inc	(206)	0	39	0	0	2,587	2,626	0	0	3,663	0	0	0	0	0	0	(1,243)
339.22172-Undrgrnd Sfty T	649	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	649
339.22173-Vol Fire Rec&Re	2,031	0	200	0	0	0	200	200	0	0	0	0	0	0	0	0	2,031
339.22174-HAVA Match	711	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	711
339.22175-VRSS	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1
339.22177-Occ Hlth Clinic	(909)	0	9,000	0	0	20	9,020	9,560	466	11	14	0	310	0	0	98	(2,348)
339.22178-Crim Back Check	456	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	456
339.22181-NYS Water Rescu	26	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	26
339.22182-OWIG Adm Reimb	234	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	234
339.22184-Wine Industry	5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	5
339.22185-Assembly Recyc	921	0	40	0	0	0	40	0	0	0	0	0	0	0	0	0	961
339.22186-Yth Fac PerDiem	325	0	1,080,000	0	0	0	1,080,000	1,080,000	0	0	0	0	0	0	0	0	325
339.22187-Provider Assess	2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2
339.22188-Fed Indirect Re	95	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	95
339.22189-DOCS Asset Forf	1,047	0	314	0	0	0	314	0	0	314	0	0	0	0	0	0	1,047
339.22190-Conference&Sign	(4)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(4)
339.22191-Educ Assessment	(1)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(1)
339.22192-Tax Ret Prep Fe	17,280	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	17,280
339.22193-Sales Tax Re Fe	(2)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(2)
339.22195-Equitable Shari	3,075	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	3,075
339.22196-C & F Qual Enha	16	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	16
339.22197-UL TVI Radia Dev	1,417	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,417
339.22198-HEP	(262)	0	0	0	0	0	0	0	0	300	0	0	0	0	0	0	(562)
339.22199-Airport Securit	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1
339.22202-SBCI Account	15	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	15
339.22203-Article X Inter	121	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	121
339.22206-Wholesale MKT	4,390	0	0	0	0	0	0	0	0	700	0	0	0	0	0	0	3,690
339.22207-Tech Financing	54	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	54
339.22211-NYS Camp Financ	866	0	0	0	0	100,000	100,000	100,000	0	0	0	0	0	0	0	0	866
339.22212-Lake George Inv	165	0	350	0	0	0	350	0	35	285	10	0	20	0	0	0	165
339.22213-BOE Enforcement	1,601	0	125	0	0	0	125	0	0	125	0	0	0	0	0	0	1,601
339.22214-Fireworks Reven	1,110	0	320	0	0	0	320	0	190	9	9	0	135	0	0	0	1,096
339.22215-Delivery Transf	2,601	0	1,000	0	0	0	1,000	0	0	1,000	0	0	0	0	0	0	2,601
339.22217-Eq Sh DTF Just	121	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	121
339.22218-Eq Sh DTF Treas	802	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	802
339.22221-Eq Sh Law Justi	4,482	0	1,185	0	0	0	1,185	0	0	1,585	0	0	0	0	0	0	4,082
339.22222-Eq Sh Law Treas	6	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	6
339.22226-Eq Sh SIG Treas	86	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	86

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	160	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	160
339.22233-Eq Shar-DMN Jus	518	0	260	0	0	0	260	0	0	250	0	0	0	0	0	0	528
339.22234-Eq Shar-DMN Tre	77	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	77
339.22235-Institt Accreditt	(24)	0	570	0	0	0	570	0	314	61	6	0	171	0	0	47	(53)
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	75,747	0	0	0	0	0	0	38,175	0	0	0	0	0	0	0	0	37,572
339.22240-NYS Med Indmnty	(3,928)	0	0	0	0	20	20	0	1	0	1	0	1	0	0	0	(3,911)
339.22243-Securing Cities	99	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	99
339.22246-Behav Hlth Par	472	0	1,500	0	0	0	1,500	5,000	0	0	0	0	0	0	0	0	(3,028)
339.22247-Ent Div Job Tr	19,090	0	400	0	0	5,100	5,500	0	0	0	0	0	0	0	0	0	24,590
339.22248-CJ Discov Comp	11,979	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	11,979
339.22250-Emer Elect Out	(1)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(1)
339.22251-Maj Ren Ene Dev	6,244	0	750	0	0	0	750	0	0	1,000	0	0	0	0	0	0	5,994
339.22252-Elevator Safety	66	0	850	0	0	0	850	0	0	0	0	0	0	0	0	800	116
339.22253-Sch Bus Mot Edu	105	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	105
339.22254-Anti Disc Hous	3,715	0	2,000	0	0	0	2,000	0	0	2,000	0	0	0	0	0	0	3,715
339.22255-Pharm Ben Migr R	2,404	0	930	0	0	0	930	0	55	0	3	0	34	0	0	500	2,742
339.22257-Background Chec	3,056	0	4,000	0	0	0	4,000	0	0	4,000	0	0	0	0	0	0	3,056
339.22259-Eq Sh NYWC-Trea	631	0	100	0	0	0	100	0	0	100	0	0	0	0	0	0	631
339.22260-Eq Sh NYWC-Just	171	0	50	0	0	0	50	0	0	50	0	0	0	0	0	0	171
339.22262-Virt Currency	(1,777)	0	930	0	0	0	930	0	55	0	3	0	34	0	0	500	(1,439)
339.22263-TII IV-E FC Enh	22,114	0	0	0	0	15,000	15,000	0	700	17,300	0	0	400	0	0	0	18,714
339.22264-NYWC Seiz Asset	325	0	150	0	0	0	150	0	0	150	0	0	0	0	0	0	325
339.22265-Ag&Farm Viabi	34	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	34
339.22266-Hez Mit Rev Loa	2,030	0	0	0	0	2,000	2,000	2,000	0	0	0	0	0	0	0	0	2,030
339.22267-Healthcare Stab	2,086,160	0	1,652,000	0	0	750,000	2,402,000	3,498,160	0	0	0	0	0	0	0	0	990,000
339.22269-NYW Empl Assess	0	0	1,554	0	0	0	1,554	0	1,554	0	0	0	0	0	0	0	0
339.TIVEP-Title IV-E Pare	0	0	0	0	0	10,000	10,000	9,900	0	100	0	0	0	0	0	0	0

**CASH-COMBINING STATEMENT
CAPITAL PROJECTS FUNDS
FY 2027**
(thousands of dollars)

	STATE CAPITAL PROJECTS (30000-30049)	DEDICATED HIGHWAY AND TRANSPORTATION BOND (30050-30099)	STATE UNIVERSITY RESIDENCE HALLS REHABILITATION BOND (30100-30299)	NEW YORK STATE CANALS SYSTEM BOND (30300-30349)	STATE PARK INFRASTRUCTURE BOND (30350-30399)	PASSENGER FACILITY BOND (30400-30449)	ENVIRONMENTAL PROJECTS BOND (30450-30499)	CONSERVATION THROUGH IMPROVED TRANSPORTATION BOND (30500-30609)	ENERGY	PURE WATERS CAPITAL FACILITIES BOND (30620-30629)	TRANSPORTATION CAPITAL FACILITIES BOND (30630-30699)
Opening Fund Balance	0	(48,085)	124,346	13,958	(112,062)	17	523,030	164	0	0	3,328
Receipts:											
Taxes	0	0	0	0	0	0	0	0	0	0	0
Miscellaneous Receipts	7,681,248	1,177,350	0	0	0	0	257,350	0	0	0	0
Federal Receipts	0	1,427,639	0	2,000	363,550	0	391,650	0	0	0	0
Total Receipts	7,681,248	2,604,989	0	2,000	363,550	0	297,000	0	0	0	0
Disbursements:											
Assistance and Grants	5,777,110	58,981	0	0	0	0	0	0	0	0	0
State Operations	0	0	0	0	0	0	0	0	0	0	0
General State Charges	0	0	0	0	0	0	0	0	0	0	0
Debt Service	0	0	0	0	0	0	0	0	0	0	0
Capital Projects	5,713,973	2,117,505	100,000	2,200	359,050	0	425,000	0	0	0	0
Total Disbursements	11,491,083	2,176,486	100,000	2,200	359,050	0	425,000	0	0	0	0
Other Financing Sources (Uses):											
Transfers from Other Funds	3,811,835	191,194	90,000	0	0	0	126,000	0	0	0	0
Transfers to Other Funds	(2,000)	(624,202)	0	0	0	0	0	(25)	(340)	0	(25)
Bond & Note Proceeds	0	0	0	0	0	0	0	25	340	0	25
Net Other Financing Sources (Uses)	3,809,835	(433,008)	90,000	(200)	0	0	126,000	0	(340)	0	0
Change in Fund Balance	0	(48,085)	114,346	13,758	(107,562)	17	521,030	164	0	0	3,328
Closing Fund Balance	0	(48,085)	124,346	13,958	(112,062)	17	523,030	164	0	0	3,328

	ENVIRONMENTAL PROTECTION BOND ACT (1972) (30640-30649)	REBUILD AND RENEW TRANSPORTATION BOND (30650-30699)	TRANSPORTATION INFRASTRUCTURE RENEWAL BOND (30660-30669)	ENVIRONMENTAL QUALITY BOND ACT (1986) (30670-30679)	ACCELERATED CAPACITY AND TRAFFIC IMPROVEMENTS BOND (30680-30689)	CLEAN WATER/ CLEAN AIR BOND (30690-30699)	FEDERAL CAPITAL PROJECTS (31350-31449)	FOREST PRESERVE EXPANSION (31450-31499)	HAZARDOUS WASTE REMEDIAL (31500-31549)	SUBURBAN TRANSPORTATION (31650-31699)
Opening Fund Balance	614	1,269	4,255	6,550	2,778	2,428	81,505	1,228	(14,617)	612
Receipts:										
Taxes	0	0	0	0	0	0	0	0	0	0
Miscellaneous Receipts	0	0	0	0	0	0	236,500	10	154,956	0
Federal Receipts	0	0	0	0	0	0	3,523,316	0	0	0
Total Receipts	0	0	0	0	0	0	3,759,816	10	154,956	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	2,170,097	10	143,956	0
Total Disbursements	0	0	0	0	0	0	3,578,599	10	143,956	0
Other Financing Sources (Uses):										
Transfers from Other Funds	0	0	0	0	0	0	23,323	0	20,700	0
Transfers to Other Funds	(740)	(9,001)	(25)	(3,608)	(25)	(3,861)	0	0	(25,200)	0
Bond & Note Proceeds	617	3,908	25	4,807	25	4,861	0	0	0	0
Net Other Financing Sources (Uses)	(123)	(5,093)	0	1,199	0	1,000	23,323	0	(4,500)	0
Change in Fund Balance	(123)	(5,093)	0	1,199	0	1,000	204,540	0	6,500	0
Closing Fund Balance	491	(3,824)	4,255	7,749	2,778	3,428	286,045	1,228	(8,117)	612

**CASH-COMBINING STATEMENT
CAPITAL PROJECTS FUNDS
FY 2027**
(thousands of dollars)

	DIVISION FOR YOUTH FACILITIES IMPROVEMENT (31700-31749)	HOUSING ASSISTANCE PROGRAM (31800-31849)	HOUSING PROGRAM (31800-31899)	NATURAL RESOURCE DAMAGES (31900-31949)	DEPARTMENT OF TRANSPORTATION ENGINEERING SERVICES (31900-31999)	STATE UNIVERSITY CAPITAL PROJECTS (32000-32099)	MISCELLANEOUS CAPITAL PROJECTS (32200-32249)	CITY UNIVERSITY OF NEW YORK CAPITAL PROJECTS (32300-32399)	MENTAL HYGIENE FACILITIES IMPROVEMENT (32300-32349)	CORRECTIONAL FACILITIES CAPITAL IMPROVEMENT (32300-32399)
Opening Fund Balance	(16,491)	(12,942)	(920,518)	37,671	(12,016)	220,902	(121,386)	113	(561,747)	(174,663)
Receipts:										
Taxes	0	0	0	0	0	0	0	0	0	0
Miscellaneous Receipts	36,463	0	1,359,470	1,000	0	75,000	50,845	0	721,651	240,308
Federal Receipts	0	0	0	0	0	0	0	0	0	0
Total Receipts	36,463	0	1,359,470	1,000	0	75,000	50,845	0	721,651	240,308
Disbursements:										
Assistance and Grants	0	0	2,022,086	0	0	0	0	0	363,800	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	35,942	0	0	1,017	0	65,000	120,241	0	406,187	343,852
Total Disbursements	35,942	0	2,022,086	1,017	0	65,000	120,241	0	769,987	343,852
Other Financing Sources (Uses):										
Transfers from Other Funds	0	0	662,041	0	0	40,000	85,443	0	55,240	124,000
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
Change in Fund Balance	521	(12,942)	(662,041)	(17)	0	40,000	85,443	0	55,240	124,000
Net Other Financing Sources (Uses)	(15,970)	(12,942)	(921,093)	37,654	(12,016)	270,902	(105,399)	113	(554,843)	(154,207)
Closing Fund Balance										

	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	(32,997)	0	0	130,295	2,000	(870,461)	0	(870,461)
Receipts:								
Taxes	0	0	0	0	(1,000)	1,433,700	0	1,433,700
Miscellaneous Receipts	0	0	0	0	1,000	12,391,290	0	12,391,290
Federal Receipts	0	0	0	0	0	3,527,821	0	3,527,821
Total Receipts	0	0	0	0	0	17,352,811	0	17,352,811
Disbursements:								
Assistance and Grants	0	0	0	250,763	1,000	9,882,242	0	9,882,242
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	(53,574)	0	11,950,456	0	11,950,456
Capital Projects	0	0	0	197,189	1,000	21,832,698	0	21,832,698
Total Disbursements	0	0	0	197,189	1,000	21,832,698	0	21,832,698
Other Financing Sources (Uses):								
Transfers from Other Funds	0	0	0	220,000	0	5,449,776	(309,650)	5,140,126
Transfers to Other Funds	(150,000)	(140,000)	0	0	0	(959,052)	309,650	(649,402)
Bond & Note Proceeds	117,000	140,000	0	0	0	271,633	0	271,633
Net Other Financing Sources (Uses)	(33,000)	0	0	220,000	0	4,762,357	0	4,762,357
Change in Fund Balance	(33,000)	0	0	22,811	(1,000)	282,470	0	282,470
Closing Fund Balance	(65,997)	0	0	153,106	1,000	(587,991)	0	(587,991)

CASH COMBINING STATEMENT
DEBT SERVICE
FY 2027
(thousands of dollars)

	MENTAL HEALTH SERVICES (40100-40149)	GENERAL DEBT SERVICE (40150-40199)	HOUSING DEBT (40250-40299)	DEPARTMENT OF HEALTH INCOME (40300-40349)	CLEAN WATER/ CLEAN AIR (40400-40449)	LOCAL GOVERNMENT ASSISTANCE TAX (40450-40499)	SUB TOTAL	ELIMINATIONS	FINANCIAL PLAN
Opening Fund Balance	80,140	19,716	1,461	40,656	0	0	141,973	0	141,973
Receipts:									
Taxes	0	53,733,050	0	0	1,237,650	0	54,970,700	0	54,970,700
Miscellaneous Receipts	285,306	0	1,461	163,433	0	0	450,200	0	450,200
Federal Receipts	0	52,679	0	0	0	0	52,679	0	52,679
Total Receipts	285,306	53,785,729	1,461	163,433	1,237,650	0	55,473,579	0	55,473,579
Disbursements:									
Assistance and Grants	0	0	0	0	0	0	0	0	0
State Operations	0	38,515	0	0	0	0	38,515	0	38,515
General State Charges	0	0	0	0	0	0	0	0	0
Debt Service	0	3,675,419	0	0	0	0	3,675,419	0	3,675,419
Capital Projects	0	0	0	0	0	0	0	0	0
Total Disbursements	0	3,713,934	0	0	0	0	3,713,934	0	3,713,934
Other Financing Source (Use):									
Transfers from Other Funds	1,964,995	355,763	0	42,069	0	0	2,362,827	(31,980)	2,330,847
Transfers to Other Funds	(2,254,557)	(50,427,846)	0	(180,644)	(1,237,650)	0	(54,100,697)	31,980	(54,068,717)
Bond & Note Proceeds	0	0	0	0	0	0	0	0	0
Net Other Financing Sources (Uses)	(289,562)	(50,072,083)	0	(138,575)	(1,237,650)	0	(51,737,870)	0	(51,737,870)
Change in Fund Balance	(4,256)	(2,886)	1,461	24,858	0	0	21,775	0	21,775
Closing Fund Balance	75,884	19,428	2,922	65,514	0	0	165,748	0	165,748

**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	(11)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(11)
323.55009-Admin Support	2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2
323.55010-Design & Constr	12,675	0	86,787	0	0	0	86,787	0	32,537	17,691	1,003	0	24,048	0	0	1,866	77,145	22,317
323.55020-OGS Ent Contr	(18,395)	0	158,000	0	0	0	158,000	0	668	171,019	22	0	416	0	0	0	172,125	(32,520)
323.55022-Business Svc Ct	(3,252)	0	0	0	0	36,000	36,000	0	31,662	2,855	0	0	0	0	0	0	34,517	(1,769)
323.550XX-Misc Centrl Svc	107	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	107
323.5502X-OGS Exec Direct	6,728	0	120,000	0	0	0	120,000	0	5,768	123,954	186	0	3,876	0	0	2,265	136,049	(9,321)
323.5502Y-OGS Bldg Admin	3,019	0	19,521	0	0	9,500	29,021	0	2,497	31,599	81	0	1,666	0	0	0	35,843	(3,803)
323.5502Z-OGS Std & Purch	5,895	0	13,150	0	0	0	13,150	0	3,572	6,229	115	0	2,400	0	0	0	12,316	6,729
334.55050-Agencies Int Sv	250,013	0	0	0	0	50,000	50,000	0	0	0	0	0	0	0	0	0	0	300,013
334.55052-Archives R	(1,489)	0	1,729	0	0	0	1,729	0	955	114	28	0	543	0	0	0	1,640	(1,400)
334.55053-Fedl Single Aud	2,296	0	1,617	0	0	0	1,617	0	0	1,617	0	0	0	0	0	0	1,617	2,296
334.55054-Quick Copy Cent	(3)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(3)
334.55055-CS Administrat	2,889	0	5,963	0	0	0	5,963	0	2,279	1,366	99	0	2,032	0	0	1,651	7,427	1,425
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	(504)	0	500	0	0	44,160	44,660	0	0	45,160	0	0	0	0	0	0	45,160	(1,004)
334.55058-Cult Resources	(3,972)	0	7,329	0	0	0	7,329	0	1,484	4,082	44	0	926	0	0	284	6,820	(3,463)
334.55059-Neighbor Work P	(8,111)	0	8,200	0	0	1,000	9,200	0	0	9,200	0	0	0	0	0	0	9,200	(8,111)
334.55060-Auto/Print Chgb	1,857	0	18,878	0	0	0	18,878	0	8,743	4,345	0	0	5,452	0	0	0	18,540	2,195
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	(42,160)	0	7,475	0	0	0	7,475	0	0	0	0	0	0	0	0	0	0	(34,685)
334.55063-Human Svcs Tele	23	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	23
334.55065-OPWDD Copy Cent	994	0	150	0	0	0	150	0	0	150	0	0	0	0	0	0	150	994
334.55066-Intrusion Detec	(1,263)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(1,263)
334.55067-Dom Violence Gr	(515)	0	859	0	0	0	859	0	476	107	3	0	0	0	0	0	586	(242)
334.55068-Statewide Train	89	0	8	0	0	0	8	0	93	0	3	0	62	0	0	0	158	(61)
334.55069-Centralized Tec	83,126	0	35,837	0	0	15,111	50,948	0	0	43,142	0	0	0	0	0	0	43,142	90,932
334.55070-Learning Mgmt S	1,105	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,105
334.55071-Labor Cont Ctr	(357)	0	2,021	0	0	0	2,021	0	1,164	167	28	0	772	0	0	0	2,131	(467)
334.55072-HS Cont Ctr	(5,486)	0	17,971	0	0	0	17,971	0	9,411	3,158	293	0	6,544	0	0	0	19,406	(6,921)
334.55074-Civil Recoverie	14,120	0	21,919	0	0	0	21,919	0	8,556	11,164	274	0	5,377	0	0	0	25,371	10,668
334.550MI-Personnel Mgmt	29	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	29
334.550XZ-Misc Intl Svc	(116)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(116)
343.55100-Mental Hygiene	321	0	1,600	0	0	0	1,600	0	652	500	17	0	401	0	0	0	1,570	351
347.55150-DFY Voc Educatn	77	0	25	0	0	0	25	0	0	0	0	0	0	0	0	0	0	102
394.55200-Joint Labor-Mgt	629	0	2,000	0	0	0	2,000	0	1,007	459	33	0	664	0	0	0	2,163	466
395.55251-Ex Dir Intl Aud	(9,535)	0	5,180	0	0	0	5,180	0	3,535	234	97	0	2,410	0	0	0	6,276	(10,631)
395.55252-CIO INFO TECH C	(45,517)	0	75,100	0	0	0	75,100	0	20,321	66,023	347	0	8,836	0	0	0	95,527	(65,944)
396.55300-Health Insuranc	(1,735)	0	14,121	0	0	9,000	23,121	0	12,366	2,337	941	0	8,038	0	0	3,428	27,110	(5,724)
396.55301-CS EBD Adm Reim	(2,151)	0	4,500	0	0	0	4,500	0	3,083	377	66	0	1,345	0	0	639	5,510	(3,161)
397.55350-Correctional In	29,659	0	49,000	0	0	23,773	72,773	0	18,517	37,528	738	0	10,074	0	0	0	66,857	35,575

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	213	0	120	0	0	0	120	0	0	127	0	0	0	0	0	0	127	206
325.50050-State Fair Rece	8,951	0	14,000	0	0	5,500	19,500	0	9,363	12,150	0	0	0	0	0	0	21,513	6,338
326.50100-DOCS Commissary	2,309	0	44,964	0	0	0	44,964	0	0	44,964	0	0	0	0	0	0	44,964	2,309
331.50301-Mental Disab Pr	19	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	19
331.50302-DFY Products	(1)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(1)
331.50304-Maps And Demogr	15	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	15
331.50305-Empire St Games	(3)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(3)
331.50306-DSS Trng Matrix	231	0	24	0	0	0	24	0	0	0	0	0	0	0	0	0	0	255
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	(875)	0	1,497	0	0	0	1,497	0	678	499	22	0	456	0	0	0	1,655	(1,033)
331.50319-Attica Emp Mess	651	0	1,256	0	0	0	1,256	0	288	803	12	0	181	0	0	0	1,284	623
331.50322-Asset Preservat	176	0	14	0	0	0	14	0	0	26	0	0	0	0	0	0	26	164
331.50323-Farm Program	2,253	0	629	0	0	0	629	0	125	464	4	0	79	0	0	0	672	2,210
331.50327-Emp Plz Gift Sh	(439)	0	500	0	0	0	500	0	117	376	3	0	78	0	0	0	574	(513)
331.50331-Retail Sales	6,227	0	1,250	0	0	0	1,250	0	750	500	0	0	0	0	0	0	1,250	6,227
331.50332-Golf	124	0	17,000	0	0	0	17,000	0	10,000	7,000	0	0	0	0	0	0	17,000	124
351.50400-OMH Shelt Wkshs	1,887	0	2,200	0	0	0	2,200	0	0	2,200	0	0	0	0	0	0	2,200	1,887
352.50450-MR Shel Wkshop	2,345	0	950	0	0	0	950	0	0	1,050	0	0	0	0	0	0	1,050	2,245
353.50500-WH & MR Communi	7,032	0	2,200	0	0	0	2,200	0	383	1,172	10	0	238	0	0	0	1,803	7,429
353.50516-MR Community St	490	0	551	0	0	0	551	0	219	326	9	0	0	0	0	0	554	487
481.50650-U J Benefit Fnd	921,316	2,450,000	0	50,000	0	0	2,500,000	0	0	0	0	2,500,000	0	0	0	0	2,500,000	921,316
481.50651-Interest Assess	189	0	108,000	0	0	0	108,000	0	0	108,000	0	0	0	0	0	0	108,000	189
481.50652-Unemp Ins-Ad Pa	0	0	0	2,000	0	0	2,000	0	0	0	0	2,000	0	0	0	0	2,000	0
481.506FS-Federal Stimulu	(860,933)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(860,933)
E01.60850-CUNY SC Operat	385,918	0	3,041,794	0	0	0	3,041,794	0	1,877,396	406,387	0	0	803,281	0	0	3,924	3,090,988	336,724
E02.23250-CUNY SC Program	494,357	0	208,537	0	0	0	208,537	0	41,712	61,692	0	0	0	0	0	0	103,404	599,490

GENERAL FUND CASH TO APPROPRIATION TABLE
NEW, REAPPROPRIATIONS AND DEFICIENCY APPROPRIATIONS
FY 2025 ACTUALS
(thousands of dollars)

	Assistance and Grants		State Operations	
	Cash	Appropriation	Cash	Appropriation
ECONOMIC DEVELOPMENT				
Agriculture and Markets, Department of	52,248	165,578	42,808	124,503
Alcoholic Beverage Control, Division of	200	0	12,390	16,532
Economic Development, Department of	44,019	236,259	19,785	59,972
Empire State Development Corporation	90,374	1,227,485	0	0
Financial Services, Department of	3,328	20,000	0	0
Olympic Regional Development Authority	0	0	11,404	13,940
Public Service Department	51,348	250,000	0	0
FUNCTIONAL TOTAL	241,517	1,899,322	86,387	214,947
PARKS AND THE ENVIRONMENT				
Adirondack Park Agency	0	0	5,936	6,638
Environmental Conservation, Department of	3,167	10,615	179,933	260,808
Parks, Recreation and Historic Preservation, Office of	1,381	9,137	168,762	198,818
FUNCTIONAL TOTAL	4,548	19,752	354,631	466,264
TRANSPORTATION				
Motor Vehicles, Department of	0	0	10,765	14,012
Transportation, Department of	247,772	272,388	393,575	986,620
Waterfront Commission	0	0	3,806	3,000
FUNCTIONAL TOTAL	247,772	272,388	408,146	1,003,632
HEALTH				
Aging, Office for the	189,425	462,261	3,241	2,714
Health, Department of	25,225,735	90,507,903	554,301	1,573,052
Medicaid Inspector General, Office of the	0	0	19,195	21,758
FUNCTIONAL TOTAL	25,415,160	90,970,164	576,737	1,597,524
SOCIAL WELFARE				
Children and Family Services, Office of	2,740,955	7,307,144	217,474	416,351
Housing and Community Renewal, Division of	29,952	199,468	7,629	21,256
Human Rights, Division of	285	0	19,362	22,870
Labor, Department of	29,366	115,506	882	5,341
National and Community Service	0	2,677	352	383
Temporary and Disability Assistance, Office of	2,530,636	6,848,256	151,556	247,192
FUNCTIONAL TOTAL	5,331,194	14,473,051	397,255	713,393
MENTAL HYGIENE				
Addiction Services and Supports, Office of	390,118	829,826	104,750	143,468
Mental Health, Office of	2,188,598	3,060,187	1,983,249	2,285,778
Mental Hygiene, Office of	0	0	0	600,000
People with Developmental Disabilities, Office for	3,462,079	8,275,047	1,708,429	2,356,696
Justice Center	696	1,569	37,648	59,085
FUNCTIONAL TOTAL	6,041,491	12,166,629	3,834,076	5,445,027
PUBLIC PROTECTION				
Correction, Commission of	0	0	4,371	4,101
Corrections and Community Supervision, Department of	19,704	130,219	2,955,548	2,791,026
Criminal Justice Services, Division of	425,950	1,134,870	55,570	46,752
Homeland Security and Emergency Services, Division of	12,117	1,635,640	10,968	25,350
Indigent Legal Services, Office of	78,577	195,016	0	0
Judicial Conduct, Commission on	0	0	8,246	8,900
Judicial Nomination, Commission on	0	0	0	30
Judicial Screening Committees, New York State	0	0	2	38
Military and Naval Affairs, Division of	2,243	11,000	296,203	89,335
Prosecutorial Conduct, Commission on	0	0	420	1,750
State Police, Division of	0	0	814,809	907,340
Statewide Financial System	0	0	33,508	32,009
Victim Services, Office of	652	121,041	895	2,545
FUNCTIONAL TOTAL	539,243	3,227,786	4,180,540	3,909,176
EDUCATION				
Arts, Council on the	82,957	177,479	4,691	5,555
City University of New York	2,115,628	2,120,377	250	0
Education, Department of	33,093,205	38,385,674	77,718	131,281
Higher Education Services Corporation, New York State	612,464	1,067,380	812	900
State University of New York	551,505	960,022	3,774	1,991,489
FUNCTIONAL TOTAL	36,455,759	42,710,932	87,245	2,129,225
GENERAL GOVERNMENT				
Budget, Division of the	0	0	31,030	38,853
Civil Service, Department of	7	7,002	36,604	54,208
Deferred Compensation Board	0	0	40	111
Elections, State Board of	6,105	19,200	19,920	33,181
Employee Relations, Office of	0	0	7,899	13,875
Gaming Commission, New York State	9,708	0	4,545	7,728
General Services, Office of	22,018	15,000	131,286	144,685
Inspector General, Office of the	0	0	9,708	10,838
Labor Management Committees	0	0	28,591	140,364
Prevention of Domestic Violence, Office for	7,709	25,280	3,291	3,967
Public Employment Relations Board	0	0	4,385	5,542
Ethics and Lobbying, Independent Commission on	0	0	6,876	8,066
State, Department of	52,380	284,137	17,383	24,481
Tax Appeals, Division of	0	0	3,225	4,048
Taxation and Finance, Department of	795	926	274,425	310,263
Information Technology Services, Office of	0	0	741,257	751,664
Veterans' Services, Department of	10,854	38,964	7,722	11,461
Welfare Inspector General, Office of	0	0	600	1,239
FUNCTIONAL TOTAL	109,576	390,509	1,328,787	1,564,574
ELECTED OFFICIALS				
Audit and Control, Department of	0	0	169,311	169,240
Executive Chamber	0	0	22,718	23,303
Law, Department of	15,293	0	166,725	168,195
Judiciary	106,524	313,432	2,231,592	3,205,430
Legislature	0	0	263,465	609,539
Lieutenant Governor, Office of the	0	0	745	1,246
FUNCTIONAL TOTAL	121,817	313,432	2,854,556	4,176,953
LOCAL GOVERNMENTS				
Local Government Assistance	831,360	1,161,832	0	2,500
FUNCTIONAL TOTAL	831,360	1,161,832	0	2,500

NOTE 1: Cash disbursements can vary from the level of appropriation authority due to intra-year transfers or suballocation, changes in the amount/timing of carry-out spending, and the use of agency appropriation interchange authorization. Appropriation amounts include new authority, reappropriations, and other amendments, but do not include carry-in authority from prior years which is subject to lapse.

NOTE 2: Special statewide appropriation authority is available to all State agencies to meet funding needs during emergencies, and for the Federal Government's share of costs resulting from natural or man-made natural disasters and public health emergencies in advance of the availability of Federal reimbursement.

NOTE 3: Prior to FY 2025, the State maintained two-year Medicaid appropriations along with authorization for Medicaid spending outside of DOH.

**GENERAL FUND CASH TO APPROPRIATION TABLE
NEW, REAPPROPRIATIONS AND DEFICIENCY APPROPRIATIONS
FY 2026 PROJECTIONS
(thousands of dollars)**

	Assistance and Grants		State Operations	
	Cash	Appropriation	Cash	Appropriation
ECONOMIC DEVELOPMENT				
Agriculture and Markets, Department of	52,768	186,195	45,053	119,239
Alcoholic Beverage Control, Division of	200	0	15,877	21,432
Economic Development, Department of	55,710	253,642	16,261	63,020
Empire State Development Corporation	130,810	1,307,992	0	0
Financial Services, Department of	6,250	18,567	0	0
Olympic Regional Development Authority	0	0	9,204	14,240
Public Service Department	3,500	50,000	500	0
FUNCTIONAL TOTAL	249,238	1,816,396	86,895	217,931
PARKS AND THE ENVIRONMENT				
Adirondack Park Agency	0	0	6,341	8,200
Environmental Conservation, Department of	5,213	12,264	179,479	326,811
Parks, Recreation and Historic Preservation, Office of	5,550	13,073	169,809	209,580
FUNCTIONAL TOTAL	10,763	25,337	355,629	544,591
TRANSPORTATION				
Motor Vehicles, Department of	0	0	12,868	14,012
Transportation, Department of	283,619	303,495	364,681	1,067,766
Waterfront Commission	0	0	2,578	3,000
FUNCTIONAL TOTAL	283,619	303,495	380,127	1,084,778
HEALTH				
Aging, Office for the	232,372	527,943	4,336	2,714
Health, Department of	26,955,528	65,259,081	619,271	806,385
Medicaid Inspector General, Office of the	0	0	20,143	22,608
FUNCTIONAL TOTAL	27,187,900	65,787,024	643,750	831,707
SOCIAL WELFARE				
Children and Family Services, Office of	3,062,485	8,914,952	247,349	390,779
Housing and Community Renewal, Division of	45,700	256,371	11,937	26,596
Human Rights, Division of	500	0	26,028	33,870
Labor, Department of	42,745	125,584	4,073	17,062
National and Community Service	511	3,055	358	383
Temporary and Disability Assistance, Office of	3,186,888	6,253,407	151,319	285,362
FUNCTIONAL TOTAL	6,338,829	15,553,369	441,064	754,052
MENTAL HYGIENE				
Addiction Services and Supports, Office of	536,683	761,166	126,927	161,974
Developmental Disabilities, Council on	0	0	1,500	1,500
Mental Health, Office of	2,618,349	3,365,219	2,163,722	2,367,335
Mental Hygiene, Office of	0	0	0	600,000
People with Developmental Disabilities, Office for Justice Center	5,472,699	11,924,511	1,843,404	2,427,470
	753	1,855	40,476	59,155
FUNCTIONAL TOTAL	8,628,484	16,052,751	4,176,029	5,617,434
PUBLIC PROTECTION				
Correction, Commission of	0	0	6,659	7,101
Corrections and Community Supervision, Department of	70,635	152,389	3,142,443	3,268,764
Criminal Justice Services, Division of	527,502	1,456,112	53,196	63,181
Homeland Security and Emergency Services, Division of	19,903	1,668,071	22,900	27,960
Indigent Legal Services, Office of	95,334	182,565	0	0
Judicial Conduct, Commission on	0	0	9,330	9,330
Judicial Nomination, Commission on	0	0	30	30
Judicial Screening Committees, New York State	0	0	38	38
Military and Naval Affairs, Division of	1,777	10,841	796,447	134,335
Prosecutorial Conduct, Commission on	0	0	1,500	3,000
State Police, Division of	0	0	970,909	917,122
Statewide Financial System	0	0	35,267	35,267
Victim Services, Office of	5,000	222,000	2,504	2,545
FUNCTIONAL TOTAL	720,151	3,691,978	5,041,223	4,468,673
EDUCATION				
Arts, Council on the	82,135	169,537	7,541	9,083
City University of New York	2,290,646	2,293,941	0	0
Education, Department of	35,020,427	40,419,747	90,060	146,118
Higher Education Services Corporation, New York State	653,199	1,086,725	900	900
State University of New York	607,297	917,509	7,105	1,991,489
FUNCTIONAL TOTAL	38,653,704	44,887,459	105,606	2,147,590
GENERAL GOVERNMENT				
Budget, Division of the	0	0	36,688	38,871
Civil Service, Department of	300	9,000	48,313	74,426
Deferred Compensation Board	0	0	63	111
Elections, State Board of	13,700	22,287	29,943	33,388
Employee Relations, Office of	0	0	8,894	23,710
Gaming Commission, New York State	15,400	5,800	5,588	7,851
General Services, Office of	0	0	140,557	209,946
Inspector General, Office of the	0	0	10,791	11,713
Labor Management Committees	0	0	34,378	149,662
Prevention of Domestic Violence, Office for	9,262	30,656	3,691	4,942
Public Employment Relations Board	0	0	5,124	6,268
Ethics and Lobbying, Independent Commission on	0	0	8,355	9,160
State, Department of	111,855	391,504	19,941	26,032
Tax Appeals, Division of	0	0	4,232	4,506
Taxation and Finance, Department of	926	926	274,901	327,127
Information Technology Services, Office of	0	0	764,023	876,822
Veterans' Services, Department of	12,690	44,394	8,665	11,618
Welfare Inspector General, Office of	0	0	747	1,239
FUNCTIONAL TOTAL	164,133	504,567	1,404,894	1,817,392
ELECTED OFFICIALS				
Audit and Control, Department of	0	0	178,931	179,662
Executive Chamber	0	0	24,203	25,703
Law, Department of	39,700	95,838	185,682	185,010
Judiciary	200,000	341,000	2,483,600	3,675,641
Legislature	0	0	302,596	650,763
Lieutenant Governor, Office of the	0	0	46	1,246
FUNCTIONAL TOTAL	239,700	436,838	3,175,058	4,718,025
LOCAL GOVERNMENTS				
Local Government Assistance	867,128	1,181,982	0	2,500
FUNCTIONAL TOTAL	867,128	1,181,982	0	2,500

NOTE 1: Cash disbursements can vary from the level of appropriation authority due to intra-year transfers or suballocation, changes in the amount/timing of carry-out spending, and the use of agency appropriation interchange authorization. Appropriation amounts include new authority, reappropriations, and other amendments, but do not include carry-in authority from prior years which is subject to lapse.

NOTE 2: Special statewide appropriation authority is available to all State agencies to meet funding needs during emergencies, and for the Federal Government's share of costs resulting from natural or man-made natural disasters and public health emergencies in advance of the availability of Federal reimbursement.

GENERAL FUND CASH TO APPROPRIATION TABLE
NEW, REAPPROPRIATIONS AND DEFICIENCY APPROPRIATIONS
FY 2027 PROJECTIONS
(thousands of dollars)

	Assistance and Grants		State Operations	
	Cash	Appropriation	Cash	Appropriation
ECONOMIC DEVELOPMENT				
Agriculture and Markets, Department of	77,350	206,474	48,110	147,975
Alcoholic Beverage Control, Division of	0	0	17,805	21,882
Economic Development, Department of	45,044	248,966	16,261	68,989
Empire State Development Corporation	147,655	1,573,540	0	0
Financial Services, Department of	8,000	18,121	0	0
Olympic Regional Development Authority	0	0	8,904	13,940
Public Service Department	14,000	81,500	500	1,500
FUNCTIONAL TOTAL	292,049	2,128,601	91,580	254,286
PARKS AND THE ENVIRONMENT				
Adirondack Park Agency	0	0	6,389	8,450
Environmental Conservation, Department of	12,128	20,297	180,528	342,612
Parks, Recreation and Historic Preservation, Office of	100	12,129	178,163	221,780
FUNCTIONAL TOTAL	12,228	32,426	365,080	572,842
TRANSPORTATION				
Motor Vehicles, Department of	0	0	12,868	14,012
Transportation, Department of	284,122	354,522	375,191	983,285
Waterfront Commission	0	0	3,649	4,400
FUNCTIONAL TOTAL	284,122	354,522	391,708	1,001,697
HEALTH				
Aging, Office for the	235,064	544,710	4,336	2,714
Health, Department of	29,454,755	69,649,813	720,443	957,752
Medicaid Inspector General, Office of the	0	0	25,623	28,608
FUNCTIONAL TOTAL	29,689,819	70,194,523	750,402	989,074
SOCIAL WELFARE				
Children and Family Services, Office of	4,758,478	10,796,621	264,535	430,466
Housing and Community Renewal, Division of	124,328	311,086	10,938	27,858
Human Rights, Division of	500	0	30,055	33,870
Labor, Department of	29,000	130,561	11,574	30,184
National and Community Service	432	3,456	361	383
Temporary and Disability Assistance, Office of	2,036,795	4,048,338	226,656	388,472
FUNCTIONAL TOTAL	6,949,533	15,290,062	544,119	911,233
MENTAL HYGIENE				
Addiction Services and Supports, Office of	549,684	747,834	135,600	162,224
Developmental Disabilities, Council on	0	0	1,500	5,000
Mental Health, Office of	3,049,484	3,516,082	2,224,104	2,366,949
Mental Hygiene, Office of	0	0	0	600,000
People with Developmental Disabilities, Office for Justice Center	5,762,285	14,139,198	1,834,523	2,437,580
	627	1,818	41,027	59,155
FUNCTIONAL TOTAL	9,362,080	18,404,932	4,236,754	5,630,908
PUBLIC PROTECTION				
Correction, Commission of	0	0	6,851	7,201
Corrections and Community Supervision, Department of	23,906	154,409	3,092,182	3,325,179
Criminal Justice Services, Division of	535,464	1,691,065	54,945	64,181
Homeland Security and Emergency Services, Division of	19,980	1,567,586	29,084	30,660
Indigent Legal Services, Office of	92,000	173,929	0	0
Judicial Conduct, Commission on	0	0	9,330	9,330
Judicial Nomination, Commission on	0	0	30	30
Judicial Screening Committees, New York State	0	0	38	38
Military and Naval Affairs, Division of	1,801	10,876	682,807	134,335
Prosecutorial Conduct, Commission on	0	0	3,000	3,000
State Police, Division of	0	0	873,581	995,523
Statewide Financial System	0	0	36,384	39,767
Victim Services, Office of	45,500	324,000	2,461	2,545
FUNCTIONAL TOTAL	718,651	3,921,865	4,790,693	4,611,789
EDUCATION				
Arts, Council on the	61,385	142,947	7,858	10,130
City University of New York	2,341,692	2,400,780	0	0
Education, Department of	36,832,847	39,765,949	86,194	124,396
Higher Education Services Corporation, New York State	688,521	1,039,955	26,318	29,016
State University of New York	593,567	864,372	5,962	2,077,180
FUNCTIONAL TOTAL	40,518,012	44,214,003	126,332	2,240,722
GENERAL GOVERNMENT				
Budget, Division of the	0	0	35,983	38,251
Civil Service, Department of	300	9,000	57,239	84,426
Deferred Compensation Board	0	0	123	171
Elections, State Board of	7,700	16,503	32,488	35,090
Employee Relations, Office of	0	0	13,982	13,875
Gaming Commission, New York State	15,500	5,800	5,588	7,851
General Services, Office of	0	0	162,927	236,104
Inspector General, Office of the	0	0	11,752	11,730
Labor Management Committees	0	0	35,106	183,580
Prevention of Domestic Violence, Office for	9,212	33,925	4,284	5,542
Public Employment Relations Board	0	0	5,916	6,268
Ethics and Lobbying, Independent Commission on	0	0	8,575	8,910
State, Department of	56,643	417,329	20,051	27,142
Tax Appeals, Division of	0	0	3,882	4,666
Taxation and Finance, Department of	926	926	280,151	329,527
Information Technology Services, Office of	0	0	787,513	885,739
Veterans' Services, Department of	8,633	42,952	8,596	11,618
Welfare Inspector General, Office of	0	0	836	1,239
FUNCTIONAL TOTAL	98,914	526,435	1,474,992	1,891,729
ELECTED OFFICIALS				
Audit and Control, Department of	0	0	194,187	191,964
Executive Chamber	0	0	26,946	27,503
Law, Department of	5,000	70,624	198,727	195,608
Judiciary	229,500	370,500	2,630,400	4,067,296
Legislature	0	0	311,674	684,719
Lieutenant Governor, Office of the	0	0	283	1,246
FUNCTIONAL TOTAL	234,500	441,124	3,362,217	5,168,336
LOCAL GOVERNMENTS				
Local Government Assistance	1,493,028	1,639,811	0	2,500
FUNCTIONAL TOTAL	1,493,028	1,639,811	0	2,500

NOTE 1: Cash disbursements can vary from the level of appropriation authority due to intra-year transfers or suballocation, changes in the amount/timing of carry-out spending, and the use of agency appropriation interchange authorization. Appropriation amounts include new authority, reappropriations, and other amendments, but do not include carry-in authority from prior years which is subject to lapse.

NOTE 2: Special statewide appropriation authority is available to all State agencies to meet funding needs during emergencies, and for the Federal Government's share of costs resulting from natural or man-made natural disasters and public health emergencies in advance of the availability of Federal reimbursement.

**GAAP FINANCIAL PLAN
GENERAL FUND
FY 2026
(millions of dollars)**

	<u>Enacted</u>	<u>Change</u>	<u>Current</u>
Revenues:			
Taxes:			
Personal Income Tax	28,831	4,519	33,350
Consumption/Use Taxes	10,026	292	10,318
Business Taxes	17,817	835	18,652
Other Taxes	1,460	151	1,611
Miscellaneous Receipts	10,925	1,296	12,221
Federal Receipts	<u>0</u>	<u>0</u>	<u>0</u>
Total Receipts	<u><u>69,059</u></u>	<u><u>7,093</u></u>	<u><u>76,152</u></u>
Expenditures:			
Assistance and Grants	85,356	(1,454)	83,902
State Operations	19,526	657	20,183
General State Charges	9,676	(28)	9,648
Debt Service	0	0	0
Capital Projects	<u>0</u>	<u>0</u>	<u>0</u>
Total Disbursements	<u><u>114,558</u></u>	<u><u>(825)</u></u>	<u><u>113,733</u></u>
Other Financing Sources (Uses):			
Transfers From Other Funds	51,989	3,500	55,489
Transfers To Other Funds	(18,958)	(1,021)	(19,979)
Proceeds From Financing Arrangements/ Advance Refundings	<u>0</u>	<u>0</u>	<u>0</u>
Net Other Financing Sources (Uses)	<u><u>33,031</u></u>	<u><u>2,479</u></u>	<u><u>35,510</u></u>
Operating Surplus/(Deficit)	<u><u>(12,468)</u></u>	<u><u>10,397</u></u>	<u><u>(2,071)</u></u>
Accumulated Surplus/(Deficit)			<u><u>57,932</u></u>

**GAAP FINANCIAL PLAN
GENERAL FUND
FY 2026 and FY 2027
(millions of dollars)**

	<u>FY 2026</u> <u>Current</u>	<u>FY 2027</u> <u>Projected</u>	<u>Annual</u> <u>Change</u>
Revenues:			
Taxes:			
Personal Income Tax	33,350	33,365	15
Consumption/Use Taxes	10,318	10,599	281
Business Taxes	18,652	17,321	(1,331)
Other Taxes	1,611	1,505	(106)
Miscellaneous Receipts	12,221	8,936	(3,285)
Federal Receipts	0	-	0
Total Receipts	<u>76,152</u>	<u>71,726</u>	<u>(4,426)</u>
Expenditures:			
Assistance and Grants	83,902	92,990	9,088
State Operations	20,183	21,034	851
General State Charges	9,648	10,716	1,068
Debt Service	0	0	0
Capital Projects	0	0	0
Total Disbursements	<u>113,733</u>	<u>124,740</u>	<u>11,007</u>
Other Financing Sources (Uses):			
Transfers From Other Funds	55,489	56,262	773
Transfers To Other Funds	(19,979)	(12,055)	7,924
Proceeds From Financing Arrangements/ Advance Refundings	0	0	0
Net Other Financing Sources (Uses)	<u>35,510</u>	<u>44,207</u>	<u>8,697</u>
Operating Surplus/(Deficit)	<u>(2,071)</u>	<u>(8,807)</u>	<u>(6,736)</u>
Accumulated Surplus/(Deficit)¹	<u>57,932</u>	<u>49,125</u>	

¹ The GAAP-basis Financial Plan projections follow, to the extent practicable, the accrual methodologies and fund accounting rules applied by the Office of the State Comptroller (OSC) in preparation of the audited Basic Financial Statements, but there can be no assurance that the pro forma GAAP financial plan conforms to all GAAP principles.

**GAAP FINANCIAL PLAN
GENERAL FUND
FY 2027 THROUGH FY 2030
(millions of dollars)**

	<u>FY 2027</u> <u>Proposed</u>	<u>FY 2028</u> <u>Projected</u>	<u>FY 2029</u> <u>Projected</u>	<u>FY 2030</u> <u>Projected</u>
Revenues:				
Taxes:				
Personal Income Tax	33,365	34,833	36,909	39,117
Consumption/Use Taxes	10,599	10,854	11,149	11,444
Business Taxes	17,321	19,515	19,762	20,433
Other Taxes	1,505	1,552	1,614	1,685
Miscellaneous Receipts	8,936	1,898	1,776	1,749
Federal Receipts	0	0	0	0
Total Receipts	<u>71,726</u>	<u>68,652</u>	<u>71,210</u>	<u>74,428</u>
Expenditures:				
Assistance and Grants	92,990	96,709	101,172	106,718
State Operations	21,034	18,531	18,320	18,939
General State Charges	10,716	9,756	10,664	11,633
Debt Service	0	0	0	0
Capital Projects	0	0	0	0
Total Disbursements	<u>124,740</u>	<u>124,996</u>	<u>130,156</u>	<u>137,290</u>
Other Financing Sources (Uses):				
Transfers From Other Funds	56,262	52,392	54,823	56,155
Transfers To Other Funds	(12,055)	(8,671)	(11,083)	(10,460)
Proceeds From Financing Arrangements/ Advance Refundings	0	0	0	0
Net Other Financing Sources (Uses)	<u>44,207</u>	<u>43,721</u>	<u>43,740</u>	<u>45,695</u>
Operating Surplus/(Deficit)	<u>(8,807)</u>	<u>(12,623)</u>	<u>(15,206)</u>	<u>(17,167)</u>

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

	General Fund	Special Revenue Funds	Capital Projects Funds	Debt Service Funds	(MEMO) Total
Revenues:					
Taxes	63,931	6,053	1,460	54,438	125,882
Public Health/Patient Fees	0	7,229	0	535	7,764
Miscellaneous Receipts	12,221	4,170	(5)	2	16,388
Federal Receipts	0	103,872	2,797	58	106,727
Total Receipts	76,152	121,324	4,252	55,033	256,761
Expenditures:					
Assistance and Grants	83,902	117,915	7,538	0	209,355
State Operations	20,183	3,188	0	41	23,412
General State Charges	9,648	559	0	0	10,207
Debt Service	0	0	0	3,413	3,413
Capital Projects	0	0	8,882	0	8,882
Total Disbursements	113,733	121,662	16,420	3,454	255,269
Other Financing Sources (Uses):					
Transfers From Other Funds	55,489	4,898	5,482	2,308	68,177
Transfers To Other Funds	(19,979)	(4,794)	(798)	(53,821)	(79,392)
Proceeds Of General Obligation Bonds	0	0	267	0	267
Proceeds From Financing Arrangements/ Advance Refundings	0	0	7,902	0	7,902
Net Other Financing Sources (Uses)	35,510	104	12,853	(51,513)	(3,046)
Operating Surplus/(Deficit)	(2,071)	(234)	685	66	(1,554)

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

	General Fund	Special Revenue Funds	Capital Projects Funds	Debt Service Funds	(MEMO) Total
Revenues:					
Taxes	62,790	6,546	1,437	54,986	125,759
Public Health/Patient Fees	0	7,274	0	449	7,723
Miscellaneous Receipts	8,936	3,722	(273)	1	12,386
Federal Receipts	0	94,010	3,528	53	97,591
Total Receipts	<u>71,726</u>	<u>111,552</u>	<u>4,692</u>	<u>55,489</u>	<u>243,459</u>
Expenditures:					
Assistance and Grants	92,990	108,709	9,881	0	211,580
State Operations	21,034	3,408	0	39	24,481
General State Charges	10,716	570	0	0	11,286
Debt Service	0	0	0	2,844	2,844
Capital Projects	0	0	9,770	0	9,770
Total Disbursements	<u>124,740</u>	<u>112,687</u>	<u>19,651</u>	<u>2,883</u>	<u>259,961</u>
Other Financing Sources (Uses):					
Transfers From Other Funds	56,262	3,990	4,825	2,259	67,336
Transfers To Other Funds	(12,055)	(4,186)	(649)	(54,828)	(71,718)
Proceeds Of General Obligation Bonds	0	0	272	0	272
Proceeds From Financing Arrangements/ Advance Refundings	0	0	10,933	0	10,933
Net Other Financing Sources (Uses)	<u>44,207</u>	<u>(196)</u>	<u>15,381</u>	<u>(52,569)</u>	<u>6,823</u>
Operating Surplus/(Deficit)	<u>(8,807)</u>	<u>(1,331)</u>	<u>422</u>	<u>37</u>	<u>(9,679)</u>

GAAP FINANCIAL PLAN
ALL FUNDS
FY 2026
(millions of dollars)

	Major Funds				Eliminations	Total
	General Fund	Federal Special Revenue	General Debt Service	Other Governmental Funds		
Revenues:						
Taxes:						
Personal Income Tax	33,350	0	33,950	1,352	0	68,652
Consumption/Use Taxes	10,318	0	10,075	2,910	0	23,303
Business Taxes	18,652	0	9,235	3,034	0	30,921
Other Taxes	1,611	0	9	1,386	0	3,006
Public Health/Patient Fees	0	0	0	7,764	0	7,764
Miscellaneous Receipts	12,221	1,131	0	3,036	0	16,388
Federal Receipts	0	103,883	58	2,786	0	106,727
Total Receipts	76,152	105,014	53,227	22,268	0	256,761
Expenditures:						
Assistance and Grants	83,902	97,807	0	27,646	0	209,355
State Operations	20,183	2,649	39	541	0	23,412
General State Charges	9,648	396	0	163	0	10,207
Debt Service	0	0	3,404	9	0	3,413
Capital Projects	0	0	0	8,882	0	8,882
Total Disbursements	113,733	100,852	3,443	37,241	0	255,269
Other Financing Sources (Uses):						
Transfers From Other Funds	55,489	0	332	12,356	(61,611)	6,566
Transfers To Other Funds	(19,979)	(3,704)	(50,195)	(5,514)	61,611	(17,781)
Proceeds Of General Obligation Bonds	0	0	0	267	0	267
Proceeds From Financing Arrangements/ Advance Refundings	0	0	0	7,902	0	7,902
Net Other Financing Sources (Uses)	35,510	(3,704)	(49,863)	15,011	0	(3,046)
Operating Surplus/(Deficit)	(2,071)	458	21	38	0	(1,554)

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

	Major Funds				Eliminations	Total
	General Fund	Federal Special Revenue	General Debt Service	Other Governmental Funds		
Revenues:						
Taxes:						
Personal Income Tax	33,365	0	35,964	1,295	0	70,624
Consumption/Use Taxes	10,599	0	10,360	2,990	0	23,949
Business Taxes	17,321	0	7,400	3,457	0	28,178
Other Taxes	1,505	0	10	1,493	0	3,008
Public Health/Patient Fees	0	0	0	7,723	0	7,723
Miscellaneous Receipts	8,936	611	0	2,839	0	12,386
Federal Receipts	0	93,949	53	3,589	0	97,591
Total Receipts	71,726	94,560	53,787	23,386	0	243,459
Expenditures:						
Assistance and Grants	92,990	88,651	0	29,939	0	211,580
State Operations	21,034	2,825	39	583	0	24,481
General State Charges	10,716	403	0	167	0	11,286
Debt Service	0	0	2,844	0	0	2,844
Capital Projects	0	0	0	9,770	0	9,770
Total Disbursements	124,740	91,879	2,883	40,459	0	259,961
Other Financing Sources (Uses):						
Transfers From Other Funds	56,262	0	356	10,718	(60,926)	6,410
Transfers To Other Funds	(12,055)	(2,979)	(51,259)	(5,425)	60,926	(10,792)
Proceeds Of General Obligation Bonds	0	0	0	272	0	272
Proceeds From Financing Arrangements/ Advance Refundings	0	0	0	10,933	0	10,933
Net Other Financing Sources (Uses)	44,207	(2,979)	(50,903)	16,498	0	6,823
Operating Surplus/(Deficit)	(8,807)	(298)	1	(575)	0	(9,679)

**GAAP COMBINING STATEMENT
GENERAL FUND
FY 2026**
(millions of dollars)

	LOCAL ASSISTANCE ACCOUNT (1000-10049)	STATE OPERATIONS ACCOUNT (1000-10059)	COMMUNITY PROJECTS (10200-10299)	TAX STABILIZATION RESERVE FUND (10300-10499)	RAINY DAY RESERVE (10800-10349)	CENTRALIZED SERVICES (55000-55049)	STATE EXPOSITION SPECIAL (50500-50599)	CORRECTIONAL SERVICES COMMISSARY (50100-50299)	AGENCY ENTERPRISE (50300-50399)	AGENCY INTERNAL SERVICE (50500-50599)	MISCELLANEOUS STATE SPECIAL REVENUE (12000-22099)
Revenues:											
Personal Income Tax	0	33,350	0	0	0	0	0	0	0	0	0
Consumption/Use Taxes	0	10,318	0	0	0	0	0	0	0	0	0
Business Taxes	0	18,652	0	0	0	0	0	0	0	0	0
Other Taxes	0	1,611	0	0	0	0	0	0	0	0	0
Miscellaneous Receipts	0	4,381	0	0	0	397	14	45	22	132	4,632
Federal Receipts	0	0	0	0	0	0	0	0	0	0	0
Total Receipts	0	68,312	0	0	0	397	14	45	22	132	4,632
Expenditures:											
Assistance and Grants	81,318	0	0	0	0	0	0	0	0	0	2,584
State Operations	0	16,238	0	0	0	425	21	45	27	210	1,440
General State Charges	0	8,230	0	0	0	32	0	0	1	21	554
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	81,318	24,468	0	0	0	457	21	45	28	231	4,578
Other Financing Sources (Uses):											
Transfers From Other Funds	0	49,444	0	170	4,344	43	6	0	0	310	93
Transfers To Other Funds	(3,012)	(13,478)	0	(170)	(3,344)	(4)	0	0	0	(2)	1,085
Proceeds From Financing Arrangement/Advance Refundings	0	0	0	0	0	0	0	0	0	0	0
Net Other Financing Sources (Uses)	13,028	35,966	0	0	1,000	39	6	0	0	298	1,178
Operating Surplus/(Deficit)	(84,330)	79,810	0	(21)	1,000	(21)	(11)	0	(6)	209	1,232
MENTAL HYGIENE REVOLVING (55100-55149)	0	0	0	0	0	0	0	0	0	0	0
MENTAL COMMUNITY STORES (50500-50599)	0	0	0	0	0	0	0	0	0	0	0
JOINT LAND MANAGEMENT ADMINISTRATION (55200-55249)	0	0	0	0	0	0	0	0	0	0	0
AMBIT AND CONTROL REVOLVING (55150-55199)	0	0	0	0	0	0	0	0	0	0	0
HEALTHY INSURANCE REVOLVING (55300-55349)	0	0	0	0	0	0	0	0	0	0	0
CORRECTIONAL INDUSTRIES REVOLVING (55350-55399)	0	0	0	0	0	0	0	0	0	0	0
CLAY SENIOR COLLEGE PROGRAM FUND	0	0	0	0	0	0	0	0	0	0	0
CLAY SENIOR COLLEGE OPERATING FUND	0	0	0	0	0	0	0	0	0	0	0
Eliminations:											
Personal Income Tax	0	0	0	0	0	0	0	0	0	0	33,350
Consumption/Use Taxes	0	0	0	0	0	0	0	0	0	0	10,318
Business Taxes	0	0	0	0	0	0	0	0	0	0	18,652
Other Taxes	0	0	0	0	0	0	0	0	0	0	1,611
Miscellaneous Receipts	2	3	3	2	80	19	49	2,953	203	(715)	12,221
Federal Receipts	2	3	3	2	80	19	49	2,953	203	(715)	12,221
Total Receipts	2	3	3	2	80	19	49	2,953	203	(715)	12,221
Expenditures:											
Local Assistance	0	0	0	0	0	0	0	0	0	0	83,902
State Operations	2	3	2	1	89	19	58	2,218	100	(715)	20,183
General State Charges	0	0	0	0	0	0	0	790	0	0	3,046
Debt Service	0	0	0	0	0	0	0	0	0	0	0
Capital Projects	0	0	0	0	0	0	0	0	0	0	0
Total Disbursements	2	3	2	1	89	19	58	2,988	100	(715)	113,733
Other Financing Sources (Uses):											
Transfers From Other Funds	0	0	0	0	0	0	0	0	0	0	55,489
Transfers To Other Funds	0	0	0	0	0	0	0	0	0	0	(15,979)
Proceeds From Financing Arrangement/Advance Refundings	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	39,510
Operating Surplus/(Deficit)	0	0	1	0	(19)	(4)	5	(49)	102	0	(2,071)

GAAP COMBINING STATEMENT
GENERAL FUND
FY 2027
(millions of dollars)

	LOCAL ASSISTANCE ACCOUNT (1000-1009)	STATE OPERATIONS ACCOUNT (1050-1099)	COMMUNITY PROJECTS (1020-1029)	TAX STABILIZATION RESERVE FUND (1000-1049)	RAINY DAY RESERVE (1000-1024)	CENTRAIZED SERVICES (5000-5099)	STATE EXPOSITION SPECIAL (5000-5099)	CORRECTIONAL SERVICES COMMISSARY (5000-5029)	AGENCY ENTERPRISE SERVICE (5000-5039)	AGENCY INTERNAL SERVICE (5000-5099)	MISCELLANEOUS STATE SPECIAL REVENUE (2100-2299)
Revenues:											
Personal Income Tax	0	33,365	0	0	0	0	0	0	0	0	0
Consumption/Use Taxes	0	10,599	0	0	0	0	0	0	0	0	0
Business Taxes	0	17,321	0	0	0	0	0	0	0	0	0
Other Taxes	0	1,505	0	0	0	0	0	0	0	0	0
Miscellaneous Receipts	0	3,465	0	0	397	397	14	45	22	132	1,825
Federal Receipts	0	0	0	0	0	0	0	0	0	0	0
Total Receipts	0	66,255	0	0	397	397	14	45	22	132	1,825
Expenditures:											
Assistance and Grants	88,142	0	0	0	0	0	0	0	0	0	4,138
State Operations	0	17,174	0	0	0	431	21	45	22	160	1,290
General State Charges	0	9,306	0	0	0	32	0	0	1	22	521
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	88,142	26,480	0	0	0	463	21	45	23	182	5,949
Other Financing Sources (Uses):											
Transfers From Other Funds	0	50,013	0	80	3,547	46	6	0	0	110	719
Transfers To Other Funds	(3,028)	(6,396)	0	(80)	(2,547)	(4)	0	0	0	(2)	1,806
Proceeds From Financing Arrangements/Advance Refundings	0	0	0	0	0	0	0	0	0	0	0
Net Other Financing Sources (Uses)	(3,028)	43,617	0	0	1,000	42	6	0	0	108	2,625
Operating Surplus/(Deficit)	(91,170)	89,392	0	0	1,000	(24)	(1)	0	(1)	58	(2,691)
Revenues:											
Personal Income Tax	0	0	0	0	0	0	0	0	0	0	33,365
Consumption/Use Taxes	0	0	0	0	0	0	0	0	0	0	10,599
Business Taxes	0	0	0	0	0	0	0	0	0	0	17,321
Other Taxes	0	0	0	0	0	0	0	0	0	0	1,505
Miscellaneous Receipts	2	3	3	2	80	19	48	3,042	209	(671)	3,265
Federal Receipts	0	0	0	0	0	0	0	0	0	0	8,638
Total Receipts	2	3	3	2	80	19	48	3,042	209	(671)	71,828
Expenditures:											
Local Assistance	0	0	0	0	0	0	0	0	0	0	92,380
State Operations	2	3	2	1	90	19	58	2,283	104	(671)	21,034
Fringe Benefits/Fixed Costs	0	0	0	1	11	9	10	803	0	0	10,716
Debt Service	0	0	0	0	0	0	0	0	0	0	0
Capital Projects	0	0	0	0	0	0	0	0	0	0	0
Total Disbursements	2	3	2	2	101	28	68	3,086	104	(671)	124,936
Other Financing Sources (Uses):											
Transfers From Other Funds	0	0	0	0	0	0	0	0	0	0	55,850
Transfers To Other Funds	0	0	0	0	0	(4)	24	(4)	0	1,296	(12,055)
Proceeds From Financing Arrangements/Advance Refundings	0	0	0	0	0	0	0	0	0	0	0
Net Other Financing Sources (Uses)	0	0	0	0	0	5	24	(4)	0	(1,296)	43,795
Operating Surplus/(Deficit)	0	0	1	0	(21)	(4)	5	(48)	105	0	(8,097)

CASH TO GAAP CONVERSION TABLE
GENERAL FUND
FY 2026
(millions of dollars)

	Perspective		Entity		Cash Basis Subtotal	Changes in Accruals	Eliminations	Intrafund Eliminations	Reclassification	GAAP Financial Plan
	Difference	Special Revenue Funds	Difference	Other Funds						
Revenues:										
Taxes:										
Personal Income Tax	32,599	0	0	0	32,599	751	0	0	0	33,350
Consumption/Use Taxes	10,595	0	0	0	10,595	(277)	0	0	0	10,318
Business Taxes	18,435	0	0	0	18,435	217	0	0	0	18,652
Other Taxes	1,611	0	0	0	1,611	0	0	0	0	1,611
Miscellaneous Receipts	4,391	4,632	3,924	0	12,947	(1)	(70)	(715)	60	12,221
Federal Receipts	0	0	0	0	0	0	0	0	0	0
Total Revenues	67,631	4,632	3,924	0	76,187	690	(70)	(715)	60	76,152
Expenditures:										
Assistance and Grants	83,382	2,584	0	0	85,966	114	0	0	(2,178)	83,902
State Operations	15,886	1,735	3,219	0	20,840	(78)	(70)	(715)	206	20,183
General State Charges	10,204	554	864	0	11,622	(237)	0	0	(1,737)	9,648
Debt Service	0	0	0	0	0	0	0	0	0	0
Capital Projects	0	0	0	0	0	0	0	0	0	0
Total Expenditures	109,472	4,873	4,083	0	118,428	(201)	(70)	(715)	(3,709)	113,733
Other Financing Sources (Uses):										
Transfers From Other Funds	53,785	614	391	0	54,790	0	1,065	0	(366)	55,489
Transfers To Other Funds	(16,823)	1,326	(14)	0	(15,511)	0	(1,065)	0	(3,403)	(19,979)
Proceeds From Financing Arrangements/ Advance Refundings	0	0	0	0	0	0	0	0	0	0
Net Other Financing Sources (Uses)	36,962	1,940	377	0	39,279	0	0	0	(3,769)	35,510
Operating Surplus/(Deficit)	(4,879)	1,699	218	0	(2,962)	891	0	0	-	(2,071)

CASH TO GAAP CONVERSION TABLE
SPECIAL REVENUE FUNDS
FY 2026
(millions of dollars)

	CITY TUITION REIMBURSEMENT (23252-23419)	STATE UNIVERSITY INCOME (22652-22659)	MISCELLANEOUS STATE SPECIAL REVENUE (21902-22489)	STATE LOTTERY (20902-20949)	Estimated Cash Disbursements	Reclass SUNY	Reclass Public Health	Food Stamps	Interfund Activity	System Accruals	Estimated GAAP Expenditures
Revenues:											
Taxes	6,114	0	0	0	0	0	0	0	0	(61)	6,053
Public Health	0	0	0	0	0	0	7,229	0	0	0	7,229
Miscellaneous Receipts	25,745	(6,233)	(4,632)	(3,605)	0	0	(7,229)	0	0	124	4,170
Federal Receipts	94,216	0	0	0	0	(348)	0	8,037	0	1,966	103,572
Total Receipts	126,075	(6,233)	(4,632)	(3,605)	0	(348)	0	8,037	0	2,031	121,214
Expenditures:											
Assistance and Grants	110,611	0	(2,584)	(172)	8,037	0	0	0	0	2,023	117,915
State Operations	13,671	(8,476)	(1,735)	(36)	0	(349)	0	0	0	113	3,188
General State Charges	1,930	(804)	(554)	(14)	0	0	0	0	0	1	559
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	126,212	(9,280)	(4,873)	(222)	8,037	(349)	0	0	0	2,137	121,663
Other Financing Sources (Use):											
Transfers From Other Funds	4,442	(2,945)	(614)	3,550	0	0	0	0	465	0	4,898
Transfers To Other Funds	(3,234)	231	(1,326)	(465)	0	0	0	0	(465)	0	(4,794)
Net Other Financing Sources (Uses)	1,208	(2,714)	(1,940)	3,550	0	0	0	0	0	0	104
Operating Surplus/(Deficit)	1,071	333	(1,669)	167	0	0	0	0	0	(106)	(234)

CASH TO GAAP CONVERSION TABLE
CAPITAL PROJECTS FUND
FY 2026
(millions of dollars)

	STATE UNIVERSITY RESIDENCE HALLS REHABILITATION AND REPAIR (30100-30259)	STATE UNIVERSITY CAPITAL PROJECTS (32400-32959)	STATE CAPITAL PROJECTS (30000-30049)	Appropriated Loans	Estimated Cash Disbursements	Reclass Proceeds	Off-Budget Capital	CPIS	System Accruals	Estimated GAAP Expenditures
Revenues:										
Miscellaneous Receipts	1,454	0	0	0	0	0	0	0	6	1,460
Federal Receipts	9,309	(40)	(1,368)	(8)	0	(7,898)	0	0	0	(5)
Total Receipts	13,560	(40)	(1,368)	(8)	0	(7,898)	0	0	6	2,797
Expenditures:										
Local Assistance	7,538	0	0	0	0	0	0	0	0	7,538
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	1,076	(40)	(1,711)	(8)	0	0	4	0	0	0
Total Disbursements	18,300	(40)	(1,711)	(8)	0	0	4	0	0	8,882
Other Financing Sources (Use):										
Transfers From Other Funds	5,854	(90)	(182)	0	0	0	0	0	0	5,482
Transfers To Other Funds	(798)	0	0	0	0	0	0	0	0	(798)
Proceeds Of GO Bonds	267	0	0	0	0	0	0	0	0	267
Proceeds From Financing Arrangements/Advance Refundings	0	0	0	0	0	0	0	0	0	0
Net Other Financing Sources (Uses)	5,323	(90)	(182)	0	0	0	4	0	0	7,902
Operating Surplus/(Deficit)	583	(300)	161	0	0	0	0	0	6	685

CASH TO GAAP CONVERSION TABLE
DEBT SERVICE FUND
FY 2026
(millions of dollars)

	Estimated Cash Disbursements	LGAC	Reclass Patient Fees	SUNY/ CUNY DS	System Accruals	Estimated GAAP Expenditures
Revenues:						
Taxes	54,398	0	0	0	40	54,438
Patient Fees	0	0	535	0	0	535
Miscellaneous Receipts	537	0	(535)	0	0	2
Federal Receipts	58	0	0	0	0	58
Total Receipts	54,993	0	0	0	40	55,033
Expenditures:						
State Operations	41	0	0	0	0	41
Debt Service	4,246	0	0	(833)	0	3,413
Total Disbursements	4,287	0	0	(833)	0	3,454
Other Financing Sources (Use):						
Transfers From Other Funds	2,308	0	0	0	0	2,308
Transfers To Other Funds	(52,988)	0	0	(833)	0	(53,821)
Net Other Financing Sources (Uses)	(50,680)	0	0	(833)	0	(51,513)
Operating Surplus/(Deficit)	26	0	0	0	40	66

CASH TO GAAP CONVERSION TABLE
GENERAL FUND
FY 2027
(millions of dollars)

	Cash		Perspective		Entity		Cash Basis Subtotal	Changes in Accruals	Eliminations	Intrafund Eliminations	Reclassification	GAAP Financial Plan
	Financial Plan	Special Revenue Funds	Difference	Other Funds	Difference	Other Funds						
Revenues:												
Taxes:												
Personal Income Tax	34,669	0	0	0	0	0	34,669	(1,304)	0	0	0	33,365
Consumption/Use Taxes	10,887	0	0	0	0	0	10,887	(288)	0	0	0	10,599
Business Taxes	17,646	0	0	0	0	0	17,646	(325)	0	0	0	17,321
Other Taxes	1,506	0	0	0	0	0	1,506	(1)	0	0	0	1,505
Miscellaneous Receipts	3,773	1,825	4,018	4,018	0	0	9,616	1	(70)	(671)	60	8,936
Federal Receipts	0	0	0	0	0	0	0	0	0	0	0	0
Total Revenues	68,481	1,825	4,018	4,018	0	0	74,324	(1,917)	(70)	(671)	60	71,726
Expenditures:												
Assistance and Grants	90,641	4,138	0	0	0	0	94,779	449	0	0	(2,238)	92,990
State Operations	16,655	1,594	3,241	3,241	0	0	21,490	87	(70)	(671)	198	21,034
General State Charges	10,979	521	891	891	0	0	12,391	158	0	0	(1,833)	10,716
Debt Service	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
Total Expenditures	118,275	6,253	4,132	4,132	0	0	128,660	694	(70)	(671)	(3,873)	124,740
Other Financing Sources (Uses):												
Transfers From Other Funds	54,468	1,469	195	195	0	0	56,132	0	494	0	(364)	56,262
Transfers To Other Funds	(9,569)	1,591	(14)	(14)	0	0	(7,992)	0	(494)	0	(3,569)	(12,055)
Proceeds From Financing Arrangements/ Advance Refundings	0	0	0	0	0	0	0	0	0	0	0	0
Net Other Financing Sources (Uses)	44,899	3,060	181	181	0	0	48,140	0	0	0	(3,933)	44,207
Operating Surplus/(Deficit)	(4,895)	(1,368)	67	67	(6,196)	(2,611)	0	0	0	0	0	(8,807)

CASH TO GAAP CONVERSION TABLE
SPECIAL REVENUE FUNDS
FY 2027
(millions of dollars)

	CITY UNIVERSITY TUITION (23250-23449)	STATE UNIVERSITY INCOME (22650-22699)	MISCELLANEOUS STATE SPECIAL REVENUE (21900-22499)	STATE LOTTERY (20900-20949)	Food Stamps	Reclass Public Health	Reclass SUNY	Interfund Activity	System Accruals	Estimated GAAP Expenditures
Revenues:										
Taxes	6,530	0	0	0	0	0	0	0	16	6,546
Public Health	0	0	0	0	0	7,274	0	0	0	7,274
Miscellaneous Receipts	22,745	(6,526)	(1,825)	(3,525)	0	(7,274)	0	0	127	3,722
Federal Receipts	84,154	0	0	0	0	0	(349)	0	2,007	84,010
Total Receipts	113,429	(6,526)	(1,825)	(3,525)	8,198	0	(349)	0	2,150	111,552
Expenditures:										
Assistance and Grants	102,699	0	(4,138)	(114)	8,198	0	0	0	2,064	108,709
State Operations	14,369	(9,098)	(1,594)	(36)	0	0	(349)	0	116	3,408
General State Charges	1,827	(723)	(521)	(14)	0	0	0	0	1	570
Capital Projects	0	0	0	0	0	0	0	0	0	0
Total Disbursements	118,895	(9,821)	(6,253)	(164)	8,198	0	(349)	0	2,181	112,687
Other Financing Sources (Uses):										
Transfers From Other Funds	4,697	(3,017)	(1,469)	3,470	0	0	0	309	0	3,990
Transfers To Other Funds	(2,529)	243	(1,591)	0	0	0	0	(309)	0	(4,185)
Net Other Financing Sources (Uses)	2,168	(2,774)	(3,060)	3,470	0	0	0	0	0	(196)
Operating Surplus/(Deficit)	(3,298)	0	521	1,368	109	0	0	0	(31)	(1,331)

CASH TO GAAP CONVERSION TABLE
CAPITAL PROJECTS FUND
FY 2027
(millions of dollars)

	STATE UNIVERSITY RESIDENCE HALLS REHABILITATION AND REPAIR (30100-30299)	STATE UNIVERSITY CAPITAL PROJECTS (32400-32399)	CUNY CAPITAL PROJECTS (32250-32299)	STATE CAPITAL PROJECTS (30000-30049)	Appropriated Loans	Off-Budget Capital	Reclass Proceeds	System Accruals	Estimated GAAP Expenditures
Revenues:									
Taxes	1,435	0	0	0	0	0	0	2	1,437
Miscellaneous Receipts	12,390	0	(75)	(1,643)	(8)	0	(10,937)	0	(273)
Federal Receipts	3,528	0	0	0	0	0	0	0	3,528
Total Receipts	17,353	0	(75)	(1,643)	(8)	0	(10,937)	2	4,692
Expenditures:									
Local Assistance	9,881	0	0	0	0	0	0	0	9,881
Capital Projects	11,950	(1,000)	(65)	(2,003)	(8)	(4)	0	0	9,770
Total Disbursements	21,831	(1,000)	(65)	(2,003)	(8)	(4)	0	0	19,651
Other Financing Sources (Uses):									
Transfers From Other Funds	5,140	(90)	(40)	(185)	0	0	0	0	4,825
Transfers To Other Funds	(649)	0	0	0	0	0	0	0	(649)
Proceeds Of GO Bonds	272	0	0	0	0	0	0	0	272
Proceeds From Financing Arrangements/ Advance Refundings	0	0	0	0	0	(4)	10,937	0	10,933
Net Other Financing Sources (Uses)	4,763	(90)	(40)	(185)	0	(4)	10,937	0	15,381
Operating Surplus/(Deficit)	285	10	(50)	175	0	0	0	2	422

CASH TO GAAP CONVERSION TABLE
DEBT SERVICE FUND
FY 2027
(millions of dollars)

	LGAC	Reclass Patient Fees	SUNY/ CUNY DS	System Accruals	Estimated GAAP Expenditures
Revenues:					
Taxes	54,971	0	0	15	54,986
Patient Fees	0	449	0	0	449
Miscellaneous Receipts	450	(449)	0	0	1
Federal Receipts	53	0	0	0	53
Total Receipts	55,474	0	0	15	55,489
Expenditures:					
State Operations	39	0	0	0	39
Debt Services	3,675	0	(831)	0	2,844
Total Disbursements	3,714	0	(831)	0	2,883
Other Financing Sources (Uses):					
Transfers From Other Funds	2,259	0	0	0	2,259
Transfers To Other Funds	(53,997)	0	(831)	0	(54,828)
Net Other Financing Sources (Uses)	(51,738)	0	(831)	0	(52,569)
Operating Surplus/(Deficit)	22	0	0	15	37

STATE DEBT OUTSTANDING
SUMMARIZED BY FINANCING PROGRAM AND PROGRAM AREA
FY 2026 THROUGH FY 2031
(millions of dollars)

	<u>FY 2026 Projected</u>	<u>FY 2027 Projected</u>	<u>FY 2028 Projected</u>	<u>FY 2029 Projected</u>	<u>FY 2030 Projected</u>	<u>FY 2031 Projected</u>
GENERAL OBLIGATION BONDS	2,452	2,544	2,669	2,900	3,016	3,129
REVENUE BONDS						
Personal Income Tax	43,618	51,169	57,798	64,196	67,859	70,546
Sales Tax	15,309	17,868	20,113	22,390	23,733	24,619
Dedicated Highway	0	0	0	0	0	0
Health Income	0	0	0	0	0	0
Subtotal Revenue Bonds	<u>58,927</u>	<u>69,037</u>	<u>77,911</u>	<u>86,586</u>	<u>91,592</u>	<u>95,165</u>
SERVICE CONTRACT	242	242	242	0	0	0
TOTAL STATE-SUPPORTED	<u>61,621</u>	<u>71,823</u>	<u>80,822</u>	<u>89,486</u>	<u>94,608</u>	<u>98,294</u>
OTHER STATE FINANCINGS						
Gateway Development Commission	187	360	508	611	715	715
Subtotal Other State Financings	<u>187</u>	<u>360</u>	<u>508</u>	<u>611</u>	<u>715</u>	<u>715</u>
TOTAL STATE-RELATED	<u>61,808</u>	<u>72,183</u>	<u>81,330</u>	<u>90,097</u>	<u>95,323</u>	<u>99,009</u>
BY PROGRAM AREA						
Economic Development & Housing	7,984	9,811	11,461	13,013	13,874	14,521
Education	15,710	17,153	18,305	19,283	19,919	20,228
Environment	4,139	5,297	6,344	7,382	8,084	8,674
Health & Mental Hygiene	4,700	5,715	6,635	7,575	8,217	8,629
State Facilities & Equipment	5,058	6,097	7,005	7,949	8,570	8,994
Transportation and Transit	23,458	27,178	30,500	33,712	35,525	36,985
STARC ¹	572	572	572	572	419	263
Gateway Development Commission	187	360	508	611	715	715
TOTAL STATE-RELATED	<u>61,808</u>	<u>72,183</u>	<u>81,330</u>	<u>90,097</u>	<u>95,323</u>	<u>99,009</u>

¹ In FY 2022 DASNY issued Personal Income Tax Bonds to refund NYC STARC debt.

STATE DEBT SERVICE
SUMMARIZED BY FINANCING PROGRAM AND PROGRAM AREA
FY 2026 THROUGH FY 2031
(millions of dollars)

	<u>FY 2026 Projected</u>	<u>FY 2027 Projected</u>	<u>FY 2028 Projected</u>	<u>FY 2029 Projected</u>	<u>FY 2030 Projected</u>	<u>FY 2031 Projected</u>
GENERAL OBLIGATION BONDS	<u>279</u>	<u>323</u>	<u>327</u>	<u>325</u>	<u>341</u>	<u>348</u>
REVENUE BONDS						
Personal Income Tax	3,814	2,354	3,832	4,185	4,186	6,631
Sales Tax	132	986	1,282	1,296	2,060	2,317
Dedicated Highway	0	0	0	0	0	0
Health Income	9	0	0	0	0	0
Subtotal Revenue Bonds	<u>3,955</u>	<u>3,340</u>	<u>5,114</u>	<u>5,481</u>	<u>6,246</u>	<u>8,948</u>
SERVICE CONTRACT	<u>12</u>	<u>12</u>	<u>12</u>	<u>248</u>	<u>0</u>	<u>0</u>
TOTAL STATE-SUPPORTED	<u>4,246</u>	<u>3,675</u>	<u>5,453</u>	<u>6,054</u>	<u>6,587</u>	<u>9,296</u>
OTHER STATE FINANCINGS						
Gateway Development Commission	0	0	0	0	0	0
Subtotal Other State Financings	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL STATE-RELATED	<u>4,246</u>	<u>3,675</u>	<u>5,453</u>	<u>6,054</u>	<u>6,587</u>	<u>9,296</u>
BY PROGRAM AREA						
Economic Development & Housing	554	504	777	884	946	1,353
Education	1,090	882	1,241	1,310	1,358	1,884
Environment	287	272	430	502	551	808
Health & Mental Hygiene	326	294	450	515	560	804
State Facilities & Equipment	351	313	475	540	584	838
Transportation and Transit	1,626	1,398	2,068	2,291	2,423	3,444
STARC ¹	12	12	12	12	165	165
Gateway Development Commission	0	0	0	0	0	0
TOTAL STATE-RELATED	<u>4,246</u>	<u>3,675</u>	<u>5,453</u>	<u>6,054</u>	<u>6,587</u>	<u>9,296</u>

¹ In FY 2022 DASNY issued Personal Income Tax Bonds to refund NYC STARC debt.

STATE DEBT ISSUANCES
SUMMARIZED BY FINANCING PROGRAM AND PROGRAM AREA
FY 2026 THROUGH FY 2031
(millions of dollars)

	<u>FY 2026</u> <u>Projected</u>	<u>FY 2027</u> <u>Projected</u>	<u>FY 2028</u> <u>Projected</u>	<u>FY 2029</u> <u>Projected</u>	<u>FY 2030</u> <u>Projected</u>	<u>FY 2031</u> <u>Projected</u>
GENERAL OBLIGATION BONDS	403	307	337	432	322	315
REVENUE BONDS						
Personal Income Tax	6,041	8,287	7,896	7,821	7,005	6,160
Sales Tax	1,186	2,762	2,632	2,607	2,335	2,053
Subtotal Revenue Bonds	<u>7,227</u>	<u>11,049</u>	<u>10,528</u>	<u>10,428</u>	<u>9,340</u>	<u>8,213</u>
SERVICE CONTRACT	0	0	0	0	0	0
TOTAL STATE-SUPPORTED	<u>7,630</u>	<u>11,356</u>	<u>10,865</u>	<u>10,860</u>	<u>9,662</u>	<u>8,528</u>
BY PROGRAM AREA						
Economic Development & Housing	1,127	1,982	1,896	1,895	1,686	1,488
Education	1,232	1,727	1,652	1,651	1,469	1,297
Environment	299	1,255	1,201	1,200	1,068	943
Health & Mental Hygiene	262	1,104	1,056	1,056	939	829
State Facilities & Equipment	426	1,167	1,117	1,116	993	877
Transportation & Transit	4,284	4,121	3,943	3,942	3,507	3,094
SUBTOTAL STATE-SUPPORTED	<u>7,630</u>	<u>11,356</u>	<u>10,865</u>	<u>10,860</u>	<u>9,662</u>	<u>8,528</u>

STATE DEBT RETIREMENTS
SUMMARIZED BY FINANCING PROGRAM AND PROGRAM AREA
FY 2026 THROUGH FY 2031
(millions of dollars)

	<u>FY 2026 Projected</u>	<u>FY 2027 Projected</u>	<u>FY 2028 Projected</u>	<u>FY 2029 Projected</u>	<u>FY 2030 Projected</u>	<u>FY 2031 Projected</u>
GENERAL OBLIGATION BONDS	<u>193</u>	<u>215</u>	<u>212</u>	<u>200</u>	<u>207</u>	<u>202</u>
REVENUE BONDS						
Personal Income Tax	871	736	1,268	1,423	3,342	3,473
Sales Tax	88	204	387	330	993	1,167
Dedicated Highway	34	0	0	0	0	0
Health Income	16	0	0	0	0	0
Subtotal Revenue Bonds	<u>1,009</u>	<u>940</u>	<u>1,655</u>	<u>1,753</u>	<u>4,335</u>	<u>4,640</u>
SERVICE CONTRACT	<u>0</u>	<u>0</u>	<u>0</u>	<u>242</u>	<u>0</u>	<u>0</u>
TOTAL STATE-SUPPORTED	<u>1,202</u>	<u>1,155</u>	<u>1,867</u>	<u>2,195</u>	<u>4,542</u>	<u>4,842</u>
OTHER STATE FINANCINGS						
Gateway Development Commission	0	0	0	0	0	0
Subtotal Other State Financings	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL STATE-RELATED	<u>1,202</u>	<u>1,155</u>	<u>1,867</u>	<u>2,195</u>	<u>4,542</u>	<u>4,842</u>
BY PROGRAM AREA						
Economic Development & Housing	98	155	246	343	826	841
Education	402	284	500	673	833	988
Environment	87	97	154	163	366	352
Health & Mental Hygiene	80	89	137	116	298	417
State Facilities & Equipment	160	128	208	173	372	452
Transportation and Transit	375	402	622	727	1,694	1,636
STARC ¹	0	0	0	0	153	156
Gateway Development Commission	0	0	0	0	0	0
TOTAL STATE-RELATED	<u>1,202</u>	<u>1,155</u>	<u>1,867</u>	<u>2,195</u>	<u>4,542</u>	<u>4,842</u>

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)

	<u>FY 2026 Projected</u>	<u>FY 2027 Projected</u>	<u>FY 2028 Projected</u>	<u>FY 2029 Projected</u>	<u>FY 2030 Projected</u>	<u>FY 2031 Projected</u>
Projected RBTF Receipts ¹	43,193	43,374	46,103	47,602	50,028	51,667
Projected New PIT Bonds Issuances	6,041	8,287	7,896	7,821	7,005	6,160
Projected Total PIT Bonds Outstanding	43,618	51,169	57,798	64,196	67,859	70,546
Projected Maximum Annual Debt Service	4,411	5,005	5,570	6,130	6,455	6,826
Projected PIT Coverage Ratio	9.8	8.7	8.3	7.8	7.8	7.6

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)

	<u>FY 2026 Projected</u>	<u>FY 2027 Projected</u>	<u>FY 2028 Projected</u>	<u>FY 2029 Projected</u>	<u>FY 2030 Projected</u>	<u>FY 2031 Projected</u>
Projected Sales Tax Receipts	10,075	10,360	10,646	10,939	11,237	11,528
Projected New Sales Tax Bonds Issuances	1,186	2,762	2,632	2,607	2,335	2,053
Projected Total Sales Tax Bonds Outstanding	15,309	17,868	20,113	22,390	23,733	24,619
Projected Maximum Annual Debt Service	1,344	1,542	1,731	1,917	2,085	2,190
Projected Sales Tax Coverage Ratio	7.5	6.7	6.2	5.7	5.4	5.3

**YOUR FAMILY.
YOUR FUTURE.
MY FIGHT.**



Governor Kathy Hochul

